

INTERMOUNTAIN EDUCATION SERVICE DISTRICT

2022-2023 Adopted Budget Document

June 15, 2022

**Dr. Mark S. Mulvihill
Superintendent/Budget Officer
2001 SW Nye
Pendleton, OR 97801**

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INTRODUCTION

- ↳ **Budget Committee**
- ↳ **Budget Calendar**
- ↳ **Budget Message**
- ↳ **Service Area Enrollment**
- ↳ **Resolution Tally**
- ↳ **Major Function Summary - All Funds**
- ↳ **General Fund Summaries**

IMESD

2022-2023 Board & Budget Committee Members

The Budget Committee consists of 7 Board members and 8 others who serve **3-year** terms. 8 are needed for a quorum.

Board of Directors

		<u>Term Expires</u>
Merle Comfort, Chair	Position 5 – Zone 5	June 30, 2025
Joe McElligott, Vice-Chair	Position 7 – At Large	June 30, 2023
Maria Sanchez	Position 1 – Zone 1	June 30, 2023
Kelly Bissinger	Position 2 – Zone 2	June 30, 2025
Verneda Wagner	Position 3 – Zone 3	June 30, 2023
Steve Muller	Position 4 – Zone 4	June 30, 2025
Dale Bingham	Position 6 – Zone 6	June 30, 2023

Appointed Budget Committee Members

1) Duane Geyer	Milton-Freewater SD	June 30, 2023
2) Marty Graham	Athena-Weston SD	June 30, 2023
3) Dale Freeman	Pendleton SD	June 30, 2024
4) Anne Morter	Ione SD	June 30, 2023
5) Leslie Taylor	Ukiah SD	June 30, 2026
6) Joe Fisher	Imbler SD	June 30, 2026
7) Vacant		
8) Vacant		

Meeting Place
InterMountain Education Service District
2001 SW Nye Avenue
Pendleton, OR 97801

MISSION

To provide outstanding customer service to our school districts in four areas: special education, technology, school improvement, and administrative services.

VISION

IMESD strives to ensure the success of every child by providing equitable services to close the opportunity gap. We are committed to the values of antiracism and multiculturalism.

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT
BUDGET/ELECTION CALENDAR
2022-2023**

- | | |
|---|--|
| February 16, 2022 | 1. Approve Budget/Election Calendar |
| April 16, 2022 | 1. Publish 1 st Notice of Budget Committee Meeting |
| April 30, 2022 | 1. Publish 2 nd Notice of Budget Committee Meeting |
| May 9, 2022 | 1. Budget Committee Meeting – <u>6:30 PM</u> , IMESD
Lodgepole/Ponderosa
2. Presentation of Budget Message and Proposed Budget |
| May 25, 2022 | 1. Budget Committee Meeting (if needed) |
| May 31, 2022
June 4, 2022 | 1. Publication of Notice of Budget Hearing and Summary
of Budget and Funds |
| June 8, 2022
June 15, 2022 | 1. Budget Hearing
2. Regular Board Meeting
3. Adopt Budget, Make Appropriations, and Levy Tax |
| July 15, 2022 | 1. Certify Levy with County Assessor |

Approved by the ESD Board on February 16, 2022; June Meeting Change April 20, 2022



Mark Mulvihill, *Superintendent*

Kelly Bissinger, *Board Chair* | Merle Comfort, *Vice Chair*

Dale Bingham | Joe McElligott | Steve Muller | Maria Sanchez | Verneda Wagner

2022-23 Superintendent Budget Message **May 9, 2022**

The 2022-23 IMESD budget is the culmination of an extensive strategic planning process for the agency. All 18 component districts unanimously approved the 2022-23 Local Service Plan (LSP), which provides the structure for all budgetary decisions. The process enables us to “Budget a Plan,” rather than “Plan a Budget.”

The past year was challenging due to the evolving nature of the pandemic. However, the response by our agency was outstanding. We helped stabilize the region, implemented statewide mandates, advocated effectively at the state level, and responded to staff and student needs in a safe, proactive manner. IMESD’s solid financial position played a critical role by providing a foundation for creative, responsive decision-making. It is critical the 2022-23 budget provides this same sense of stability, due to the myriad of anticipated challenges facing our districts.

The 2022-23 budget was developed through a comprehensive strategic planning process. We are entering the second year of the 2021-23 biennium, which provides reliable revenue projections. We are also honoring the final year of our Collective Bargaining Agreements, including the negotiated 3% COLA and \$50 insurance increase for each employee.

2022-23 IMESD Budget Highlights

IMESD’s budget is built on four major revenue sources: General Fund, Contract and Grants, Entrepreneurial, and District-Paid Services. Due to the significant growth in Contracts and Grants, the 2022-23 budget totals \$67 million, a 9% increase. We are projecting 279 employee positions, an increase of 6%.

General Fund 94% of the general fund is allocated to the programs identified within the Local Service Plan. Despite a slight decrease in student enrollment, we anticipate a relatively flat revenue projection due to increased administrative fees charged to Contracts and Grants. General Fund highlights include:

- 2.0 FTE staffing increase to Special Education
- 2.0 FTE staffing increase to Technology
- Account coding change in the Virtual Learning Academy to stabilize program
- The Ending Fund Balance will be maintained at \$4,800,000

Contracts and Grants IMESD is one of the largest per capita public education contractors in the state. We facilitate an expansive list of P-20 programs in 7 eastern Oregon counties. These federal and state contracts continue to expand in response to COVID-19, special education, and early learning needs. Highlights for our largest programs include:

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- 3.5 FTE staffing increase to Early Intervention/Early Childhood Special Education
- 2.5 FTE staffing increase for Regional Inclusive Services
- 4.5 FTE staffing increase for Regional Educator Network
- Carryover of unspent allocations due to delay in contracts awarded by ODE

Entrepreneurial and District-Paid Services IMESD builds additional program capacity through its Entrepreneurial and District-Paid activities. The Entrepreneurial program provides contracted services to non-component, non-profit organizations, and government entities. District-paid services are provided to component districts desiring additional services beyond the Local Service Plan. Highlights include:

- The largest Entrepreneurial contracts are provided by the technology, procurement, and communications departments.
- The majority of the District-Paid contracts are provided by the technology, Virtual Learning Academy, business services and special education administration departments.
- 3.0 FTE staffing increase to Technology
- The IMESD cooperative will transfer resources to the capital projects fund to help offset the purchase of the warehouse.

Facilities IMESD continues to strategically prioritize facility expansion to meet the needs of the organization. The 2022-23 budget reflects funding allocations based upon our strategic plan:

- IMESD will purchase the warehouse located on Airport Road in Pendleton. The sales price is \$675,000 and will be paid for by a combination of Capital Project Fund resources and the Cooperative. (AEPA receipts).
- The Capital Projects Fund will charge the programs occupying the warehouse rent to support future repairs and maintenance to IMESD properties.
- IMESD will continue to lease new office and classroom space in La Grande, Pendleton, and Hermiston. The additional space allows for expansion of EI/ECSE, Migrant, special education, instructional and technology staff.

In summary, the 2022-23 budget reflects a vibrant, growing organization. We are pleased to present a budget that grows quality services and establishes innovative programs. Due to the multiple revenue streams, the budget is a fluid document, designed to be nimble and responsive to unanticipated requests. I appreciate the commitment of our staff in developing the budget and thank the budget committee for their oversight in the process.

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INTERMOUNTAIN ESD
Service Area Enrollment
2021-2022

School	Totals	School	Totals
ATHENA-WESTON		LAGRANDE	
Athena Elementary	150	Central Elementary	408
Weston Middle	212	Rising Stars Day Treatment	15
Weston-McEwen High	223	Greenwood Elementary	255
Total	585	Island City Elementary	264
		LaGrande Middle	481
BURNT RIVER		La Grande High	618
Burnt River School	23	La Grande SD1	8
Total	23	Total	2,049
COVE		MILTON-FREEWATER	
Cove Charter School	289	Gib Elementary	501
Total	289	Ferndale Elementary	236
		Central Middle	388
ECHO		McLoughlin High	484
Echo School	302	Total	1,609
Total	302		
		MORROW COUNTY	
ELGIN		Morrow SD 1/Morrow Ed Center	73
Stella Mayfield Elementary	234	AC Houghton Elementary	212
Elgin High	178	Heppner Elementary	177
Total	412	Irrigon Elementary	180
		Sam Boardman Elementary	338
HELIX		Windy River Elementary	246
Helix School	162	Heppner Jr/Sr High	165
Total	162	Irrigon Jr/Sr High	366
		Riverside Jr/Sr High	497
IMBLER		Total	2,254
Imbler Charter School	282		
Total	282	NORTH POWDER	
		North Powder Charter	261
IONE		Total	261
Ione Community Charter	129		
Total	129		

INTERMOUNTAIN ESD
Service Area Enrollment
2021-2022

School	Totals	School	Totals
PENDLETON		UNION	
Pendleton Early Learning Center	203	Union Elem	188
McKay Creek Elementary	238	Union High	166
Sherwood Heights Elementary	469	Total	354
Washington Elementary	381		
Sunridge Middle	687	INTERMOUNTAIN ESD	
Pendleton High	848	Virtual Learning Academy	349
Homestead Youth & Family Services	10	Lifeways Day Treatment	4
Hawthorne Middle/High	31	Total	353
Nixyaawii Community	89		
Total	2,956		
PILOT ROCK			
Pilot Rock Elementary	109		
Pilot Rock High	174		
Total	283		
STANFIELD			
Stanfield Elementary	219		
Stanfield Secondary	295		
Total	514		
UKIAH			
Ukiah	23		
Total	23		
UMATILLA			
McNary Heights Elementary	611		
Clara Brownell Middle	317		
Umatilla High	419		
Total	1,347		
		GRAND TOTAL	14,187

**InterMountain Education Service District
Local Service Plan Tally
2022-2023**

Local Service Plans

DISTRICT	Administration	Instructional Services	Student Services	Information Technology
Athena-Weston	Adopted	Adopted	Adopted	Adopted
Burnt River	Adopted	Adopted	Adopted	Adopted
Cove	Adopted	Adopted	Adopted	Adopted
Echo	Adopted	Adopted	Adopted	Adopted
Elgin	Adopted	Adopted	Adopted	Adopted
Helix	Adopted	Adopted	Adopted	Adopted
Imbler	Adopted	Adopted	Adopted	Adopted
Ione	Adopted	Adopted	Adopted	Adopted
La Grande	Adopted	Adopted	Adopted	Adopted
Milton-Freewater	Adopted	Adopted	Adopted	Adopted
Morrow County	Adopted	Adopted	Adopted	Adopted
North Powder	Adopted	Adopted	Adopted	Adopted
Pendleton	Adopted	Adopted	Adopted	Adopted
Pilot Rock	Adopted	Adopted	Adopted	Adopted
Stanfield	Adopted	Adopted	Adopted	Adopted
Ukiah	Adopted	Adopted	Adopted	Adopted
Umatilla	Adopted	Adopted	Adopted	Adopted
Union	Adopted	Adopted	Adopted	Adopted

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT
ADOPTED BUDGET - MAJOR FUNCTION SUMMARY
2022/2023**

GENERAL FUND - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	203,902	787,258	1,446,469	254,300	254,300	254,300
2000: SUPPORT SERVICES	8,932,369	9,150,687	11,829,763	11,999,925	11,999,925	11,999,925
5200: TRANSFERS/FUND TO FUND	374,767	326,202	424,000	424,000	424,000	424,000
5300: APPORTIONMENT TO DISTRICTS	4,355,148	4,979,575	5,050,000	5,645,306	5,645,306	5,645,306
6110: CONTINGENCY	0	0	713,730	750,000	750,000	750,000
TOTAL GENERAL FUND APPROPRIATIONS	\$ 13,866,186	\$ 15,243,722	\$ 19,463,962	\$ 19,073,531	\$ 19,073,531	\$ 19,073,531
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	4,476,405	4,890,373	1,839,227	2,200,000	2,200,000	2,200,000
TOTAL GENERAL FUND	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531

*** 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.

SPECIAL REVENUE FUNDS - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	5,337,746	7,252,647	9,940,168	10,580,640	10,580,640	10,580,640
2000: SUPPORT SERVICES	7,003,293	7,257,569	10,876,311	13,569,569	13,569,569	13,569,569
3000: COMMUNITY SERVICES	10,021	19,698	39,200	29,200	29,200	29,200
5200: TRANSFERS/FUND TO FUND	541,524	525,479	1,108,027	730,000	730,000	730,000
5300: APPORTIONMENT TO DISTRICTS	2,393,436	2,949,623	4,688,887	4,570,693	4,570,693	4,570,693
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,834,036	1,908,305	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102

DEBT SERVICE FUND - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2000: SUPPORT SERVICES	0	0	1,000	1,000	1,000	1,000
5100: DEBT SERVICE, PERS	927,293	966,329	20,452,476	1,792,528	1,792,528	1,792,528
7000: UNAPPROPRIATED or ENDING FUND BALANCE	10,977	2,158	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

CAPITAL PROJECT FUNDS - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2000: SUPPORT SERVICES	142,012	288,764	383,000	1,058,000	1,058,000	1,058,000
4000: FACILITIES ACQUISITION	0	0	0	194,032	194,032	194,032
5100: DEBT SERVICE, BUILDING	70,254	70,254	70,255	70,255	70,255	70,255
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	\$ 212,266	\$ 359,018	\$ 453,255	\$ 1,322,287	\$ 1,322,287	\$ 1,322,287
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	925,239	796,697	600,000	500,000	500,000	500,000
TOTAL CAPITAL PROJECT FUNDS	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

*** 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.

ENTREPRENEURIAL FUNDS - REQUIREMENTS	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
2000: SUPPORT SERVICES	7,583,863	9,288,060	11,132,224	12,369,937	12,369,937	12,369,937
3000: COMMUNITY SERVICES	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	0	0	0	300,000	300,000	300,000
6000: CONTINGENCIES	0	0	0	265,471	265,471	265,471
7000: UNAPPROPRIATED or ENDING FUND BALANCE	(842,161)	(996,333)	0	0	0	0
TOTAL ENTREPRENEURIAL FUNDS	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

TOTAL - APPROPRIATIONS	\$ 37,875,628	\$ 43,862,145	\$ 78,155,510	\$ 64,604,856	\$ 64,604,856	\$ 64,604,856
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	6,404,496	6,601,200	2,439,227	2,700,000	2,700,000	2,700,000
GRAND TOTAL - REQUIREMENTS	\$ 44,280,124	\$ 50,463,345	\$ 80,594,737	\$ 67,304,856	\$ 67,304,856	\$ 67,304,856

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - GENERAL FUND REVENUE
SUMMARY**

		Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1111	Current Year's Taxes	6,836,620	7,207,051	7,400,000	7,940,000	7,940,000	7,940,000
1112	Prior Year's Taxes	243,930	250,054	240,000	260,000	260,000	260,000
1510	Interest on Investments	97,688	35,953	35,000	35,000	35,000	35,000
1910	Rentals	-	-				
1941	Other LEA	466,646	1,049,965	1,500,000	320,000	320,000	320,000
1980	Administrative Fees	777,443	974,466	950,000	1,200,000	1,200,000	1,200,000
1990	Miscellaneous	396,531	225,698	200,000	200,000	200,000	200,000
2199	Other Intermediate Sources	118,913	139,087	122,012	122,012	122,012	122,012
2800	Revenue In Lieu Taxes	-	-	-	20,000	20,000	20,000
3101	State Replacement	4,938,817	5,135,316	4,938,087	5,337,019	5,337,019	5,337,019
3199	Unrestricted Grants Other	-	-				
3299	Restricted Grants Other	30,625	42,385	9,500	9,500	9,500	9,500
4300	Restricted Federal			213,237			
4500	Restricted Federal to State	-	72,236	-			
5200	Interfund Transfers	541,524	525,479	1,108,027	1,030,000	1,030,000	1,030,000
	TOTAL REVENUE	14,448,737	15,657,690	16,715,863	16,473,531	16,473,531	16,473,531
	BEG. FUND BALANCE	3,893,854	4,476,405	4,587,326	4,800,000	4,800,000	4,800,000
	TOTAL RESOURCES	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531

**BUDGET SUMMARY SHEET - GENERAL FUND REQUIREMENTS
SUMMARY**

#	FUNCTION	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1000	Instruction	203,902	787,258	1,446,469	254,300	254,300	254,300
2000	Support Services	8,932,369	9,150,687	11,829,763	11,999,925	11,999,925	11,999,925
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5200	Interfund Transfers	374,767	326,202	424,000	424,000	424,000	424,000
5300	Apportionment of Funds	4,355,148	4,979,575	5,050,000	5,645,306	5,645,306	5,645,306
6000	Contingency	-	-	713,730	750,000	750,000	750,000
7000	Fund Balance	4,476,405	4,890,373	1,839,227	2,200,000	2,200,000	2,200,000
		\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - GENERAL FUND REQUIREMENTS
SUMMARY BY OBJECT**

	Object	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
100	Salaries	4,631,041	5,007,602	6,631,254	6,081,065	6,081,065	6,081,065
200	Payroll Taxes & Benefits	2,620,474	2,808,194	3,600,709	3,248,744	3,248,744	3,248,744
300	Purchased Services	995,057	1,217,904	1,405,432	1,328,648	1,328,648	1,328,648
400	Supplies & Materials	260,276	279,195	697,512	672,193	672,193	672,193
500	Capital Outlay	5,581	6,757	74,500	45,500	45,500	45,500
600	Other Objects	82,318	92,814	116,825	128,075	128,075	128,075
700	Transfers/Payments to Districts	5,271,439	5,831,256	6,224,000	6,819,306	6,819,306	6,819,306
810	Contingency	-	-	713,730	750,000	750,000	750,000
	TOTAL EXPENDITURES	13,866,186	15,243,722	19,463,962	19,073,531	19,073,531	19,073,531
	FUND BALANCE	4,476,405	4,890,373	1,839,227	2,200,000	2,200,000	2,200,000
	TOTAL REQUIREMENTS	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - GENERAL FUND REQUIREMENTS
SUMMARY BY SUBFUNCTION**

#	FUNCTION	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1285	Online Curriculum	195,905	787,258	1,424,169	232,000	232,000	232,000
1286	Student Intern	7,997	-	22,300	22,300	22,300	22,300
2119	Home School / ELL	7,230	19,038	42,821	67,150	67,150	67,150
2122	Counseling Services	352,261	59,238	94,505	28,000	28,000	28,000
2134	Nursing Services	577,895	669,872	767,714	750,653	750,653	750,653
2140	Child Development	1,485,919	1,679,112	1,802,047	2,010,958	2,010,958	2,010,958
2152	Speech Pathology	1,567,369	1,885,232	2,047,793	2,090,724	2,090,724	2,090,724
2153	Audiology	183,275	112,715	166,042	187,682	187,682	187,682
2162	Student Services	819,828	679,207	937,937	936,532	936,532	936,532
2163	Student Services	220,171	213,207	322,237	323,758	323,758	323,758
2210	PTE Instr. Services	163,290	107,850	181,306	155,329	155,329	155,329
2213	Prof. Growth	28,556	30,000	30,200	30,000	30,000	30,000
2230	Assessment	15,810	43,106	110,973	114,159	114,159	114,159
2240	Staff Development	334,683	224,321	433,236	210,937	210,937	210,937
2246	Crystal Apple	5	2,661	8,800	8,800	8,800	8,800
2311	Board Services	87,796	81,201	133,300	143,500	143,500	143,500
2321	Superintendent Services	529,754	489,695	528,831	552,127	552,127	552,127
2520	Fiscal Services	1,031,511	1,076,214	1,409,475	1,360,817	1,360,817	1,360,817
2542	Building Maintenance	228,930	246,003	526,768	486,425	486,425	486,425
2545	Vehicle	43,861	71,178	118,144	126,324	126,324	126,324
2570	Co-Op Purchasing	70,178	57,494	80,287	67,986	67,986	67,986
2574	Graphics	57,208	59,471	83,431	71,368	71,368	71,368
2610	IS Administration	59,745	198,393	295,720	320,404	320,404	320,404
2620	Distance Learning	166,356	187,308	208,248	192,190	192,190	192,190
2626	Grant Writing	-	1,423	32,928	37,428	37,428	37,428
2633	Communications	147,709	229,229	315,710	377,268	377,268	377,268
2640	Human Resources	426,567	365,967	499,566	540,532	540,532	540,532
2664	Information Technology	326,462	361,551	651,744	808,874	808,874	808,874
5200	Interfund Transfers	374,767	326,203	424,000	424,000	424,000	424,000
5300	Apportionment of Funds	4,355,148	4,979,575	5,050,000	5,645,306	5,645,306	5,645,306
6110	Contingency			713,730	750,000	750,000	750,000
7000	Fund Balance	4,476,405	4,890,373	1,839,227	2,200,000	2,200,000	2,200,000
	TOTAL	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - GENERAL FUND REQUIREMENTS
SUMMARY BY COST CENTER**

Cost Center	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
100	Board Services	116,352	111,201	163,500	173,500	173,500	173,500
110	Superintendent Services	529,754	489,695	528,831	552,127	552,127	552,127
115	Human Resources	426,567	365,967	499,566	540,532	540,532	540,532
120	Business Services	1,031,511	1,076,213	1,409,475	1,360,817	1,360,817	1,360,817
120	District Payments	4,355,148	4,979,575	5,050,000	5,645,306	5,645,306	5,645,306
180	Building Maintenance	251,197	256,132	553,668	506,125	506,125	506,125
190	Cooperative Purchasing	91,772	118,543	171,531	174,610	174,610	174,610
200	Student Services	1,617,894	1,562,285	2,027,888	2,010,943	2,010,943	2,010,943
220	Instructional Services-Admin.	59,745	198,393	295,720	320,404	320,404	320,404
260	Staff Development	334,688	226,982	442,036	219,737	219,737	219,737
320	Schools-To-Careers	367,192	895,108	1,627,775	409,629	409,629	409,629
340	Home Schooling	7,229	7,589	8,206	7,752	7,752	7,752
380	Communications/Initiatives	314,065	416,538	523,958	569,458	569,458	569,458
385	Grants	-	1,423	32,928	37,428	37,428	37,428
390	Assessment and Testing	15,810	43,106	110,973	114,159	114,159	114,159
400	Child Dev./School Psychology	1,838,180	1,738,350	1,896,552	2,038,958	2,038,958	2,038,958
500	Speech,Hearing and Language	1,750,645	1,997,947	2,213,835	2,278,406	2,278,406	2,278,406
680	Graphics	57,208	59,471	83,431	71,368	71,368	71,368
700	Information Technology	696,462	561,551	951,744	808,874	808,874	808,874
800	Migrant Education	-	11,449	34,615	59,398	59,398	59,398
	Special Projects Transfers	4,767	126,202	124,000	424,000	424,000	424,000
	Contingency	-	-	713,730	750,000	750,000	750,000
		13,866,186	15,243,720	19,463,962	19,073,531	19,073,531	19,073,531
	Unappropriated Fund Balance	4,476,405	4,890,373	1,839,227	2,200,000	2,200,000	2,200,000
		\$ 18,342,591	\$ 20,134,093	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531

GENERAL FUND

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

2022/2023

AS ADOPTED JUNE 15, 2022	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	203,902	787,258	1,446,469	254,300	254,300	254,300
2000: SUPPORT SERVICES	8,932,369	9,150,687	11,829,763	11,999,925	11,999,925	11,999,925
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	374,767	326,202	424,000	424,000	424,000	424,000
5300: PAYMENTS TO DISTRICTS	4,355,148	4,979,575	5,050,000	5,645,306	5,645,306	5,645,306
6000: CONTINGENCIES	0	0	713,730	750,000	750,000	750,000
TOTAL GENERAL FUND APPROPRIATIONS	\$ 13,866,186	\$ 15,243,722	\$ 19,463,962	\$ 19,073,531	\$ 19,073,531	\$ 19,073,531
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	4,476,405	4,890,373	1,839,227	2,200,000	2,200,000	2,200,000
TOTAL REQUIREMENTS	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531
TOTAL RESOURCES (except property taxes)	12,104,601	12,676,990	13,663,189	13,073,531	13,073,531	13,073,531
PROPERTY TAXES TO BE RECEIVED	6,237,990	7,457,105	7,640,000	8,200,000	8,200,000	8,200,000
TOTAL RESOURCES	\$ 18,342,591	\$ 20,134,095	\$ 21,303,189	\$ 21,273,531	\$ 21,273,531	\$ 21,273,531

*** 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.

InterMountain Education Service District
Adopted Revenue - General Fund
2022 / 2023

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2019/2020 Actual Revenue	2020/2021 Actual Revenue	2021/2022 Budget Revenue	2022/2023 Proposed Revenue	2022/2023 Approved Revenue	2022/2023 Adopted Revenue
100	GENERAL FUND	R1111	CURRENT YEAR TAXES	6,836,620	7,207,051	7,400,000	7,940,000	7,940,000	7,940,000
	GENERAL FUND	R1112	PRIOR YEAR TAXES	243,930	250,054	240,000	260,000	260,000	260,000
	GENERAL FUND	R1510	INTEREST EARNED	97,688	35,953	35,000	35,000	35,000	35,000
	GENERAL FUND	R1910	RENTALS	0	0	0	0	0	0
	GENERAL FUND	R1920	MISC DONATIONS	0	0	0	0	0	0
	GENERAL FUND	R1941	LEA	466,646	1,049,965	1,500,000	320,000	320,000	320,000
	GENERAL FUND	R1980	ADMIN FEES - GRANTS	777,443	974,466	950,000	1,200,000	1,200,000	1,200,000
	GENERAL FUND	R1990	MISC REVENUE	396,531	225,698	200,000	200,000	200,000	200,000
	GENERAL FUND	R2199	OTHER INTERMED SRCS	118,913	122,011	122,012	122,012	122,012	122,012
	GENERAL FUND	R2800	REVENUE LIEU TAXES	0	17,076	0	20,000	20,000	20,000
	GENERAL FUND	R3101	STATE REPLACEMENT	4,938,818	5,135,316	4,938,087	5,337,019	5,337,019	5,337,019
	GENERAL FUND	R3299	RESTR GRANTS OTHER	30,625	42,385	9,500	9,500	9,500	9,500
	GENERAL FUND	R4200	UNREST REV FED TO STATE	0	0	0	0	0	0
	GENERAL FUND	R4300	RESTRICT REV FED GOV	0	0	213,237	0	0	0
	GENERAL FUND	R4500	RESTR REV FED GOV TO STAT	0	72,236	0	0	0	0
	GENERAL FUND	R5200	INTER/FUND TRNSFRS	541,524	525,479	1,108,027	1,030,000	1,030,000	1,030,000
	GENERAL FUND	R5300	SALE COMP LOSS FXD ASSETS	0	0	0	0	0	0
	GENERAL FUND	R5400	BEG FUND BAL	3,893,854	4,476,405	4,587,326	4,800,000	4,800,000	4,800,000
FUND TOTAL				18,342,591	20,134,095	21,303,189	21,273,531	21,273,531	21,273,531

GENERAL FUND 100

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
100	100-2213-100-000	PROF GROWTH	249	TUITION REIMBURSEMENT	28,556	30,000	30,000	30,000	30,000	30,000
			410	CONSUM SUPPLIES	0	0	200	0	0	0
		Subtotal -PROF GROWTH				28,556	30,000	30,200	30,000	30,000
	100-2311-100-000	BOARD	314	PROF DEVL P-OTHER	2,085	150	5,000	4,000	4,000	4,000
			341	TRV IN-DIST	2,862	459	4,000	3,500	3,500	3,500
			342	TRV OUT-DIST	6,638	0	10,000	8,000	8,000	8,000
			354	ADVERTISING	887	822	500	500	500	500
			381	AUDIT SERVICES	35,785	36,845	40,000	40,000	40,000	40,000
			382	LEGAL SERVICES	3,588	2,156	15,000	15,000	15,000	15,000
			388	ELECTION	0	2,236	6,000	16,000	16,000	16,000
			410	CONSUM SUPPLIES	3,689	321	8,000	5,000	5,000	5,000
			640	DUES & FEES	5,063	5,063	8,000	8,000	8,000	8,000
			651	LIAB INSUR	20,581	25,326	28,000	34,000	34,000	34,000
			653	PROP INSUR	6,586	7,824	8,800	9,500	9,500	9,500
			670	TAXES/LICENSES	33	0	0	0	0	0
Subtotal -BOARD				87,796	81,201	133,300	143,500	143,500	143,500	
Total Cost Center 100					116,352	111,201	163,500	173,500	173,500	173,500
110	100-2321-110-000	SUPERINTENDENT	112	CLSIF SALARY	92,576	93,998	78,388	89,662	89,662	89,662
			113	ADM SALARY	205,576	201,154	200,806	210,317	210,317	210,317
			133	EXT CONTRACT	0	0	5,000	5,000	5,000	5,000
			211	PERS	57,019	55,343	40,606	20,858	20,858	20,858
			212	PERS PU	12,398	0	0	0	0	0
			213	PERS UAL CONTRI	23,937	22,195	22,421	36,125	36,125	36,125
			220	FICA	18,741	17,670	18,892	20,401	20,401	20,401
			231	WORK COMP	1,649	1,462	1,462	1,512	1,512	1,512
			232	UNEMP COMP	927	481	702	763	763	763
			235	PFML	0	0	0	1,811	1,811	1,811
			241	ANNUITY	16,672	16,663	15,000	16,649	16,649	16,649
			242	MEDICAL	45,462	43,955	46,500	49,905	49,905	49,905
			243	HRA VEBA	0	0	0	0	0	0
			244	PACIFIC SOURCE FEE	0	0	54	54	54	54
			245	REGENCE LIFE INSUR	1,070	1,069	1,100	1,070	1,070	1,070
314	PROF DEVL P-OTHER	1,268	249	3,000	3,000	3,000	3,000			
319	OTHR PROF TECH SVCS	0	0	1,000	1,000	1,000	1,000			

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
110	100-2321-110-000	SUPERINTENDENT	322	REPAIR & MAINT	0	0	500	500	500	500
			324	RENTALS	0	0	0	2,000	2,000	2,000
			325	ELECTRICITY	1,730	1,815	2,500	2,500	2,500	2,500
			326	HEAT	499	470	1,000	1,000	1,000	1,000
			327	WATER & SEWER	776	892	800	900	900	900
			341	TRV IN-DIST	1,911	1,181	5,000	3,000	3,000	3,000
			342	TRV OUT-DIST	6,827	1,310	9,000	11,000	11,000	11,000
			351	TELEPHONE	1,765	2,684	2,700	2,000	2,000	2,000
			353	POSTAGE/FREIGHT	98	84	1,000	500	500	500
			354	ADVERTISING	0	0	0	0	0	0
			355	PRINTING	2,437	1,672	7,000	7,000	7,000	7,000
			376	SPEC ACTIVITIES	11,911	1,703	12,000	12,000	12,000	12,000
			389	COPIER/OTHER EQUIP LEASE	5,025	5,033	9,000	8,000	8,000	8,000
			392	XEROX-COPY-FAX	309	121	1,500	1,000	1,000	1,000
			410	CONSUM SUPPLIES	4,711	1,211	9,000	9,000	9,000	9,000
			412	OFFICE SUPPLIES	1,954	591	9,000	10,000	10,000	10,000
			440	PERIODICALS	0	0	0	0	0	0
			460	NON CONSUMABLE SUPPLIES	0	892	1,500	1,500	1,500	1,500
			480	COMPTR HRDWARE	1,709	2,382	1,500	1,500	1,500	1,500
			640	DUES & FEES	10,570	13,161	20,000	20,000	20,000	20,000
653	PROP INSUR	213	253	800	500	500	500			
670	TAXES/LICENSES	14	0	100	100	100	100			
Subtotal -SUPERINTENDENT					529,754	489,695	528,831	552,127	552,127	552,127
	100-6110-110-000	OPERATING CONTINGENCY	810	CONTINGENCY	0	0	713,730	750,000	750,000	750,000
Subtotal -OPERATING CONTINGENCY					0	0	713,730	750,000	750,000	750,000
Total Cost Center 110					529,754	489,695	1,242,561	1,302,127	1,302,127	1,302,127
115	100-2640-115-000	HUMAN RES	112	CLSIF SALARY	136,558	86,036	96,795	113,318	113,318	113,318
			113	ADM SALARY	88,482	116,616	116,961	122,292	122,292	122,292
			114	SUPV SALARY	0	0	52,320	52,320	52,320	52,320
			130	ADDTL SALARY	6,825	0	19,200	19,200	19,200	19,200
			211	PERS	29,899	37,484	33,540	14,181	14,181	14,181
			213	PERS UAL CONTRI	18,549	15,194	17,200	29,153	29,153	29,153
			220	FICA	17,166	14,925	16,360	18,949	18,949	18,949
			231	WORK COMP	1,340	1,016	1,090	1,193	1,193	1,193

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
115	100-2640-115-000	HUMAN RES	232	UNEMP COMP	708	329	535	588	588	588
			235	PFML	0	0	0	1,450	1,450	1,450
			241	ANNUITY	7,885	7,883	8,550	2,599	2,599	2,599
			242	MEDICAL	48,005	46,607	55,800	61,980	61,980	61,980
			243	HRA VEBA	6,765	615	8,700	8,700	8,700	8,700
			244	PACIFIC SOURCE FEE	43	57	54	54	54	54
			245	REGENCE LIFE INSUR	54	77	86	88	88	88
			314	PROF DEVL P-OTHER	2,836	5,348	5,000	5,500	5,500	5,500
			319	OTHR PROF TECH SVCS	11,272	6,879	10,000	10,000	10,000	10,000
			322	REPAIR & MAINT	0	0	250	250	250	250
			325	ELECTRICITY	1,165	1,222	2,500	1,800	1,800	1,800
			326	HEAT	336	317	750	750	750	750
			327	WATER & SEWER	522	601	600	700	700	700
			341	TRV IN-DIST	1,134	302	3,000	3,000	3,000	3,000
			342	TRV OUT-DIST	2,007	470	6,000	6,000	6,000	6,000
			345	RECRUIT	22,317	250	5,000	5,000	5,000	5,000
			351	TELEPHONE	466	1,091	1,100	1,100	1,100	1,100
			353	POSTAGE/FREIGHT	217	155	1,000	500	500	500
			354	ADVERTISING	3,025	1,958	2,000	2,000	2,000	2,000
			355	PRINTING	0	30	1,000	1,000	1,000	1,000
			382	LEGAL SERVICES	405	344	3,000	3,000	3,000	3,000
			389	COPIER/OTHER EQUIP LEASE	67	73	200	200	200	200
			391	STAFF RECOGNITION	0	0	3,000	3,000	3,000	3,000
			392	XEROX-COPY-FAX	36	31	200	200	200	200
			410	CONSUM SUPPLIES	276	1,929	2,000	2,000	2,000	2,000
			412	OFFICE SUPPLIES	748	514	1,500	1,500	1,500	1,500
			460	NON CONSUMABLE SUPPLIES	871	2,923	1,000	1,000	1,000	1,000
			470	COMP SFTWRE	0	1,124	8,500	31,192	31,192	31,192
480	COMPTR HRDWARE	3,817	1,694	1,800	1,800	1,800	1,800			
640	DUES & FEES	12,672	11,754	12,800	12,800	12,800	12,800			
653	PROP INSUR	99	118	175	175	175	175			
Subtotal -HUMAN RES					426,567	365,967	499,566	540,532	540,532	540,532
Total Cost Center 115					426,567	365,967	499,566	540,532	540,532	540,532
120	100-2520-120-000	FISCAL	112	CLSIF SALARY	393,919	401,450	577,300	522,968	522,968	522,968

Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
120	100-2520-120-000	FISCAL	113	ADM SALARY	228,736	249,317	256,798	287,718	287,718	287,718
			127	SP CONTRACTS	0	0	20,000	20,000	20,000	20,000
			211	PERS	82,757	86,722	99,700	36,150	36,150	36,150
			213	PERS UAL CONTRI	49,812	48,791	66,727	98,085	98,085	98,085
			220	FICA	45,856	47,991	63,810	63,253	63,253	63,253
			231	WORK COMP	3,578	3,287	4,229	4,062	4,062	4,062
			232	UNEMP COMP	1,835	1,063	2,086	2,005	2,005	2,005
			235	PFML	0	0	0	4,850	4,850	4,850
			241	ANNUITY	17,231	18,231	19,226	19,979	19,979	19,979
			242	MEDICAL	153,320	160,402	199,950	187,200	187,200	187,200
			243	HRA VEBA	0	0	0	9,600	9,600	9,600
			244	PACIFIC SOURCE FEE	59	59	88	81	81	81
			245	REGENCE LIFE INSUR	179	186	200	205	205	205
			314	PROF DEVL-OTHER	3,762	3,332	5,000	5,000	5,000	5,000
			319	OTHR PROF TECH SVCS	3,521	5,521	10,000	10,000	10,000	10,000
			322	REPAIR & MAINT	0	0	1,000	1,000	1,000	1,000
			325	ELECTRICITY	4,201	4,408	5,500	5,500	5,500	5,500
			326	HEAT	1,212	1,143	2,500	2,500	2,500	2,500
			327	WATER & SEWER	1,884	2,167	2,000	2,400	2,400	2,400
			341	TRV IN-DIST	3,893	1,289	12,000	12,000	12,000	12,000
			342	TRV OUT-DIST	3,742	0	7,000	7,000	7,000	7,000
			351	TELEPHONE	1,925	6,556	7,000	7,000	7,000	7,000
			353	POSTAGE/FREIGHT	5,225	4,354	4,200	5,000	5,000	5,000
			354	ADVERTISING	0	0	111	111	111	111
			355	PRINTING	1,965	1,735	3,000	3,000	3,000	3,000
			389	COPIER/OTHER EQUIP LEASE	1,421	1,437	2,500	2,500	2,500	2,500
			392	XEROX-COPY-FAX	271	297	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	4,299	4,563	9,000	9,000	9,000	9,000
			440	PERIODICALS	170	0	350	350	350	350
			460	NON CONSUMABLE SUPPLIES	680	5,097	7,000	7,000	7,000	7,000
470	COMP SFTWRE	1,256	1,235	1,000	1,000	1,000	1,000			
480	COMPTR HRDWARE	6,580	5,162	3,000	5,100	5,100	5,100			
540	EQUIP > \$5000	0	0	5,500	5,500	5,500	5,500			
640	DUES & FEES	7,684	9,821	10,000	12,000	12,000	12,000			

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
120	100-2520-120-000	FISCAL	653	PROP INSUR	504	599	700	700	700	700
			670	TAXES/LICENSES	33	0	0	0	0	0
	Subtotal -FISCAL				1,031,511	1,076,214	1,409,475	1,360,817	1,360,817	1,360,817
	100-5300-120-000	DISTRICT PAYMENTS	720	TRANSFR/PYMT	4,355,148	4,979,575	5,050,000	5,645,306	5,645,306	5,645,306
Subtotal -DISTRICT PAYMENTS				4,355,148	4,979,575	5,050,000	5,645,306	5,645,306	5,645,306	
Total Cost Center 120					5,386,658	6,055,788	6,459,475	7,006,123	7,006,123	7,006,123
180	100-2542-180-000	BLDG MAINT	112	CLSIF SALARY	71,166	77,151	96,740	86,563	86,563	86,563
			113	ADM SALARY	11,929	10,770	110,651	113,971	113,971	113,971
			211	PERS	9,911	12,668	30,165	12,554	12,554	12,554
			213	PERS UAL CONTRI	6,648	6,577	16,600	23,945	23,945	23,945
			220	FICA	6,312	6,656	15,866	15,265	15,265	15,265
			231	WORK COMP	492	2,747	4,200	3,346	3,346	3,346
			232	UNEMP COMP	221	149	520	500	500	500
			235	PFML	0	0	0	1,199	1,199	1,199
			241	ANNUITY	674	711	6,300	6,604	6,604	6,604
			242	MEDICAL	23,611	24,157	40,920	43,200	43,200	43,200
			243	HRA VEBA	0	1,181	13,020	7,680	7,680	7,680
			244	PACIFIC SOURCE FEE	0	0	0	14	14	14
			245	REGENCE LIFE INSUR	9	10	86	84	84	84
			314	PROF DEVL P-OTHER	0	1,029	2,500	2,500	2,500	2,500
			319	OTHR PROF TECH SVCS	7,158	5,620	8,000	8,000	8,000	8,000
			321	CLEAN SERV	1,499	3,955	7,000	15,000	15,000	15,000
			322	REPAIR & MAINT	15,850	21,882	50,000	50,000	50,000	50,000
			324	RENTALS	34,657	36,459	55,000	25,000	25,000	25,000
			325	ELECTRICITY	0	0	1,200	1,200	1,200	1,200
			326	HEAT	0	0	1,000	1,000	1,000	1,000
			327	WATER & SEWER	0	0	1,000	1,000	1,000	1,000
			328	GARBAGE	4,926	4,801	6,000	6,000	6,000	6,000
			341	TRV IN-DIST	6,815	4,824	8,000	8,000	8,000	8,000
342	TRV OUT-DIST	129	523	7,000	7,000	7,000	7,000			
351	TELEPHONE	1,172	1,955	2,000	2,000	2,000	2,000			
353	POSTAGE/FREIGHT	137	12	500	500	500	500			
410	CONSUM SUPPLIES	10,282	16,516	27,000	27,000	27,000	27,000			
460	NON CONSUMABLE SUPPLIES	13,089	5,592	15,000	15,000	15,000	15,000			

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180	100-2542-180-000	BLDG MAINT	480	COMPTR HRDWARE	2,009	0	0	1,800	1,800	1,800	
			640	DUES & FEES	235	59	500	500	500	500	
		Subtotal -BLDG MAINT				228,931	246,003	526,768	486,425	486,425	486,425
	100-2545-180-000	VEHICLE	322	REPAIR & MAINT	15,897	3,695	15,000	10,000	10,000	10,000	10,000
			341	TRV IN-DIST	62	29	100	100	100	100	
			410	CONSUM SUPPLIES	377	42	400	200	200	200	
			460	NON CONSUMABLE SUPPLIES	382	0	4,000	2,000	2,000	2,000	
			640	DUES & FEES	244	34	400	400	400	400	
			653	PROP INSUR	5,304	6,329	7,000	7,000	7,000	7,000	
			Subtotal -VEHICLE				22,267	10,129	26,900	19,700	19,700
	Total Cost Center 180					251,197	256,132	553,668	506,125	506,125	506,125
	190	100-2545-190-000	TRANSPORTATION	112	CLSIF SALARY	4,196	24,477	41,960	43,853	43,853	43,853
				211	PERS	800	4,665	7,999	2,800	2,800	2,800
				213	PERS UAL CONTRI	336	1,836	3,357	5,100	5,100	5,100
220				FICA	314	1,797	1,995	3,201	3,201	3,201	
231				WORK COMP	25	1,128	1,202	1,986	1,986	1,986	
232				UNEMP COMP	0	39	66	105	105	105	
235				PFML	0	0	0	252	252	252	
242				MEDICAL	1,450	10,800	11,160	16,320	16,320	16,320	
245				REGENCE LIFE INSUR	1	4	5	7	7	7	
322				REPAIR & MAINT	3,166	4,471	10,000	8,000	8,000	8,000	
351				TELEPHONE	0	0	1,000	1,000	1,000	1,000	
415				FUEL & GAS	7,522	7,587	8,000	18,000	18,000	18,000	
653				PROP INSUR	3,784	4,245	4,500	6,000	6,000	6,000	
Subtotal -TRANSPORTATION				21,594	61,049	91,244	106,624	106,624	106,624		
100-2570-190-000		CO-OP	112	CLSIF SALARY	37,667	30,174	40,373	35,850	35,850	35,850	
	211		PERS	7,179	5,751	7,697	2,238	2,238	2,238		
	213		PERS UAL CONTRI	3,013	2,263	3,230	3,945	3,945	3,945		
	220		FICA	2,655	2,106	2,440	2,513	2,513	2,513		
	231		WORK COMP	220	1,387	1,467	1,510	1,510	1,510		
	232		UNEMP COMP	114	50	202	83	83	83		
	235		PFML	0	0	0	198	198	198		
	241		ANNUITY	0	0	720	720	720	720		
242	MEDICAL	14,790	10,800	15,300	11,520	11,520	11,520				

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190	100-2570-190-000	CO-OP	243	HRA VEBA	0	0	3,276	3,276	3,276	3,276
			244	PACIFIC SOURCE FEE	0	0	27	27	27	27
			245	REGENCE LIFE INSUR	6	4	5	6	6	6
			351	TELEPHONE	3,185	3,603	4,000	3,500	3,500	3,500
			389	COPIER/OTHER EQUIP LEASE	1,284	1,306	1,300	2,400	2,400	2,400
			392	XEROX-COPY-FAX	35	48	200	150	150	150
			670	TAXES/LICENSES	31	0	50	50	50	50
			Subtotal -CO-OP					70,178	57,494	80,287
Total Cost Center 190					91,772	118,543	171,531	174,610	174,610	174,610
200	100-2134-200-000	NURSING	111	LICEN SALARY	332,549	391,825	406,281	405,854	405,854	405,854
			112	CLSIF SALARY	10,626	11,271	11,981	12,652	12,652	12,652
			211	PERS	47,799	42,509	49,865	16,411	16,411	16,411
			213	PERS UAL CONTRI	27,454	30,031	33,480	49,980	49,980	49,980
			220	FICA	26,741	31,142	32,610	32,100	32,100	32,100
			231	WORK COMP	1,732	2,029	2,111	2,111	2,111	2,111
			232	UNEMP COMP	1,050	651	1,045	1,045	1,045	1,045
			235	PFML	0	0	0	2,499	2,499	2,499
			242	MEDICAL	64,067	72,868	87,420	84,480	84,480	84,480
			243	HRA VEBA	12,180	13,650	37,200	38,400	38,400	38,400
			245	REGENCE LIFE INSUR	44	47	50	50	50	50
			312	PROF DEVL P-LICENSED	2,404	146	4,500	5,000	5,000	5,000
			319	OTHR PROF TECH SVCS	28,442	52,100	58,741	58,741	58,741	58,741
			341	TRV IN-DIST	14,927	13,177	20,000	20,000	20,000	20,000
			342	TRV OUT-DIST	2,405	0	5,500	6,000	6,000	6,000
			351	TELEPHONE	764	1,940	4,000	3,000	3,000	3,000
			353	POSTAGE/FREIGHT	17	1	30	30	30	30
			355	PRINTING	130	325	600	500	500	500
			410	CONSUM SUPPLIES	2,858	1,502	2,500	2,000	2,000	2,000
			460	NON CONSUMABLE SUPPLIES	259	258	600	600	600	600
470	COMP SFTWRE	539	0	0	0	0	0			
480	COMPTR HRDWARE	0	3,711	7,900	7,900	7,900	7,900			
640	DUES & FEES	912	688	1,300	1,300	1,300	1,300			
Subtotal -NURSING					577,895	669,872	767,714	750,653	750,653	750,653
	100-2162-200-000	STDNT SRV	112	CLSIF SALARY	95,309	30,572	19,000	20,824	20,824	20,824

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200	100-2162-200-000	STDNT SRV	113	ADM SALARY	0	0	24,980	24,980	24,980	24,980
			211	PERS	12,972	4,785	5,810	1,450	1,450	1,450
			213	PERS UAL CONTRI	7,623	2,283	3,496	3,478	3,478	3,478
			220	FICA	7,186	2,319	3,345	1,520	1,520	1,520
			231	WORK COMP	503	156	225	104	104	104
			232	UNEMP COMP	255	48	110	50	50	50
			235	PFML	0	0	0	119	119	119
			241	ANNUITY	0	0	1,558	1,558	1,558	1,558
			242	MEDICAL	30,562	11,966	7,626	7,680	7,680	7,680
			243	HRA VEBA	4,263	0	4,650	4,650	4,650	4,650
			244	PACIFIC SOURCE FEE	0	0	15	15	15	15
			245	REGENCE LIFE INSUR	13	3	22	4	4	4
			312	PROF DEVL P-LICENSED	0	0	2,000	2,000	2,000	2,000
			314	PROF DEVL P-OTHER	0	320	0	0	0	0
			319	OTHR PROF TECH SVCS	117,226	95,088	105,000	108,000	108,000	108,000
			341	TRV IN-DIST	0	0	2,000	2,000	2,000	2,000
			351	TELEPHONE	0	2,576	2,600	2,600	2,600	2,600
			410	CONSUM SUPPLIES	369	49	2,000	2,000	2,000	2,000
			470	COMP SFTWRE	0	0	2,000	2,000	2,000	2,000
			480	COMPTR HRDWARE	0	0	1,500	1,500	1,500	1,500
791	OMAP FEES - DISTRICTS	541,524	525,479	750,000	750,000	750,000	750,000			
Subtotal -STDNT SRV					817,805	675,643	937,937	936,532	936,532	936,532
100-2162-200-320	STDNT SERV SPED	113	ADM SALARY	0	0	0	0	0	0	
		220	FICA	0	0	0	0	0	0	
		231	WORK COMP	0	0	0	0	0	0	
		321	CLEAN SERV	782	2,002	0	0	0	0	
		324	RENTALS	1,241	1,480	0	0	0	0	
		410	CONSUM SUPPLIES	0	81	0	0	0	0	
		Subtotal -STDNT SERV SPED					2,023	3,563	0	0
100-2163-200-320	STDNT SRV 320	111	LICEN SALARY	83,808	83,825	84,424	74,306	74,306	74,306	
		112	CLSIF SALARY	0	0	200	200	200	200	
		113	ADM SALARY	35,550	37,243	97,540	107,166	107,166	107,166	
		211	PERS	18,717	18,807	27,744	10,725	10,725	10,725	
		213	PERS UAL CONTRI	9,549	9,080	14,570	22,657	22,657	22,657	

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200	100-2163-200-320	STDNT SRV 320	220	FICA	9,028	9,129	13,930	13,906	13,906	13,906
			231	WORK COMP	635	604	910	920	920	920
			232	UNEMP COMP	352	201	455	461	461	461
			235	PFML	0	0	0	1,083	1,083	1,083
			241	ANNUITY	3,020	2,729	12,333	6,105	6,105	6,105
			242	MEDICAL	24,384	25,890	32,610	38,016	38,016	38,016
			244	PACIFIC SOURCE FEE	0	0	54	54	54	54
			245	REGENCE LIFE INSUR	34	34	145	87	87	87
			249	TUITION REIMBURSEMENT	4,383	2,922	2,922	2,922	2,922	2,922
			312	PROF DEVL P-LICENSED	5,546	2,421	3,500	6,000	6,000	6,000
			314	PROF DEVL P-OTHER	0	0	0	0	0	0
			316	DATA PROCES	0	0	0	0	0	0
			325	ELECTRICITY	7,238	7,594	6,000	8,000	8,000	8,000
			326	HEAT	2,088	1,968	2,500	2,500	2,500	2,500
			327	WATER & SEWER	3,245	3,734	2,500	4,000	4,000	4,000
			341	TRV IN-DIST	4,613	1,576	6,000	8,000	8,000	8,000
			342	TRV OUT-DIST	2,975	1,643	5,000	7,000	7,000	7,000
			351	TELEPHONE	321	930	500	500	500	500
			353	POSTAGE/FREIGHT	28	22	150	150	150	150
			354	ADVERTISING	0	0	0	0	0	0
			355	PRINTING	138	231	300	500	500	500
			389	COPIER/OTHER EQUIP LEASE	158	0	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	1,177	109	1,100	1,000	1,000	1,000
			412	OFFICE SUPPLIES	102	57	300	300	300	300
			440	PERIODICALS	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	0	750	500	500	500
			470	COMP SFTWRE	0	162	0	0	0	0
			480	COMPTR HRDWARE	1,557	596	1,700	2,500	2,500	2,500
640	DUES & FEES	595	595	1,300	1,300	1,300	1,300			
653	PROP INSUR	929	1,104	1,300	1,400	1,400	1,400			
Subtotal -STDNT SRV 320					220,171	213,206	322,237	323,758	323,758	323,758
Total Cost Center 200					1,617,893	1,562,285	2,027,888	2,010,943	2,010,943	2,010,943
220	100-2610-220-000	IS ADMIN	112	CLSIF SALARY	1,210	0	12,387	15,352	15,352	15,352
			113	ADM SALARY	21,386	109,746	141,298	150,537	150,537	150,537

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220	100-2610-220-000	IS ADMIN	211	PERS	3,072	20,918	23,362	12,522	12,522	12,522
			213	PERS UAL CONTRI	1,808	8,231	13,295	19,526	19,526	19,526
			220	FICA	1,727	8,361	11,820	12,484	12,484	12,484
			231	WORK COMP	128	542	764	850	850	850
			232	UNEMP COMP	99	183	394	450	450	450
			235	PFML	0	0	0	972	972	972
			241	ANNUITY	2,269	8,000	10,375	10,537	10,537	10,537
			242	MEDICAL	1,451	14,400	23,250	24,523	24,523	24,523
			245	REGENCE LIFE INSUR	4	57	75	75	75	75
			249	TUITION REIMBURSEMENT	1,461	1,461	0	0	0	0
			312	PROF DEVL P-LICENSED	695	1,611	3,000	3,000	3,000	3,000
			314	PROF DEVL P-OTHER	369	0	0	0	0	0
			319	OTHR PROF TECH SVCS	295	0	20,000	23,000	23,000	23,000
			321	CLEAN SERV	1,043	2,669	2,700	4,000	4,000	4,000
			324	RENTALS	100	0	0	0	0	0
			325	ELECTRICITY	6,284	6,594	6,000	9,000	9,000	9,000
			326	HEAT	1,813	1,709	2,000	4,000	4,000	4,000
			327	WATER & SEWER	2,818	3,242	3,000	4,500	4,500	4,500
			341	TRV IN-DIST	2,347	121	4,000	4,000	4,000	4,000
			342	TRV OUT-DIST	1,569	0	4,500	4,500	4,500	4,500
			351	TELEPHONE	802	1,109	1,250	1,250	1,250	1,250
			353	POSTAGE/FREIGHT	192	406	500	500	500	500
			355	PRINTING	0	0	250	250	250	250
			389	COPIER/OTHER EQUIP LEASE	1,203	1,467	1,500	2,500	2,500	2,500
			392	XEROX-COPY-FAX	140	142	800	800	800	800
			410	CONSUM SUPPLIES	760	221	1,000	1,000	1,000	1,000
			460	NON CONSUMABLE SUPPLIES	54	2,611	1,500	1,500	1,500	1,500
			480	COMPTR HRDWARE	455	0	1,700	2,526	2,526	2,526
			640	DUES & FEES	2,245	2,314	2,500	3,500	3,500	3,500
			653	PROP INSUR	1,918	2,279	2,500	2,750	2,750	2,750
670	TAXES/LICENSES	29	0	0	0	0	0			
Subtotal -IS ADMIN					59,745	198,393	295,720	320,404	320,404	320,404
Total Cost Center 220					59,745	198,393	295,720	320,404	320,404	320,404
260	100-2240-260-000	TEACHERS SVCS	111	LICEN SALARY	164,846	126,000	164,700	65,000	65,000	65,000

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260	100-2240-260-000	TEACHERS SVCS	112	CLSIF SALARY	0	0	0	0	0	0
			113	ADM SALARY	0	0	110,510	0	0	0
			127	SP CONTRACTS	34,601	4,096	34,789	15,000	15,000	15,000
			211	PERS	33,335	24,770	27,250	27,250	27,250	27,250
			213	PERS UAL CONTRI	15,437	9,975	13,178	13,178	13,178	13,178
			220	FICA	15,102	9,701	12,600	12,600	12,600	12,600
			231	WORK COMP	1,150	653	856	856	856	856
			232	UNEMP COMP	549	286	440	440	440	440
			235	PFML	0	0	0	0	0	0
			241	ANNUITY	0	0	6,500	0	0	0
			242	MEDICAL	34,670	25,030	18,600	18,600	18,600	18,600
			244	PACIFIC SOURCE FEE	0	0	54	54	54	54
			245	REGENCE LIFE INSUR	14	10	9	9	9	9
			312	PROF DEVLN-LICENSED	4,600	1,215	10,000	5,000	5,000	5,000
			314	PROF DEVLN-OTHER	0	40	1,500	2,000	2,000	2,000
			319	OTHR PROF TECH SVCS	0	6,686	0	5,000	5,000	5,000
			324	RENTALS	12,000	12,000	12,000	25,000	25,000	25,000
			325	ELECTRICITY	0	0	500	1,000	1,000	1,000
			326	HEAT	0	0	500	1,000	1,000	1,000
			327	WATER & SEWER	0	0	500	1,000	1,000	1,000
			341	TRV IN-DIST	11,727	1,516	12,000	5,000	5,000	5,000
			342	TRV OUT-DIST	472	0	1,000	1,000	1,000	1,000
			351	TELEPHONE	946	1,221	1,500	500	500	500
			353	POSTAGE/FREIGHT	28	39	50	50	50	50
			355	PRINTING	440	126	1,000	1,000	1,000	1,000
			389	COPIER/OTHER EQUIP LEASE	67	73	100	500	500	500
			392	XEROX-COPY-FAX	36	31	100	500	500	500
			410	CONSUM SUPPLIES	4,605	853	3,000	3,000	3,000	3,000
			460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
			470	COMP SFTWRE	0	0	0	3,000	3,000	3,000
			480	COMPTR HRDWARE	0	0	0	3,400	3,400	3,400
			640	DUES & FEES	59	0	0	0	0	0
			Subtotal -TEACHERS SVCS					334,683	224,321	433,236
	100-2246-260-000	CRYSTAL APPLE	324	RENTALS	0	50	1,200	1,200	1,200	1,200

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260	100-2246-260-000	CRYSTAL APPLE	341	TRV IN-DIST	0	33	100	100	100	100
			353	POSTAGE/FREIGHT	5	12	150	150	150	150
			354	ADVERTISING	0	0	1,000	1,000	1,000	1,000
			355	PRINTING	0	97	350	350	350	350
			410	CONSUM SUPPLIES	0	2,469	6,000	6,000	6,000	6,000
Subtotal -CRYSTAL APPLE					5	2,661	8,800	8,800	8,800	8,800
Total Cost Center 260					334,688	226,982	442,036	219,737	219,737	219,737
320	100-1285-320-000	ON LINE LEARNING	111	LICEN SALARY	0	261,505	296,125	0	0	0
			112	CLSIF SALARY	0	40,151	81,189	0	0	0
			113	ADM SALARY	26,387	0	74,440	0	0	0
			127	SP CONTRACTS	37,500	148,281	175,078	0	0	0
			211	PERS	11,120	59,506	83,416	0	0	0
			213	PERS UAL CONTRI	5,111	32,818	50,147	0	0	0
			220	FICA	4,845	34,023	45,955	0	0	0
			231	WORK COMP	369	2,295	3,200	0	0	0
			232	UNEMP COMP	165	398	1,570	0	0	0
			241	ANNUITY	1,557	154	6,025	0	0	0
			242	MEDICAL	4,350	51,828	91,140	0	0	0
			243	HRA VEBA	0	5,885	32,550	0	0	0
			244	PACIFIC SOURCE FEE	0	1	42	0	0	0
			245	REGENCE LIFE INSUR	18	37	105	0	0	0
			311	INSTR SERV-PUPIL	0	0	128,800	5,000	5,000	5,000
			312	PROF DEVL P-LICENSED	0	100	0	0	0	0
			314	PROF DEVL P-OTHER	0	0	0	2,000	2,000	2,000
			319	OTHR PROF TECH SVCS	65,404	103,162	110,000	140,000	140,000	140,000
			341	TRV IN-DIST	0	442	3,000	3,000	3,000	3,000
			342	TRV OUT-DIST	0	0	1,000	1,000	1,000	1,000
351	TELEPHONE	0	304	500	500	500	500			
355	PRINTING	0	479	600	600	600	600			
410	CONSUM SUPPLIES	755	7,448	8,900	45,000	45,000	45,000			
460	NON CONSUMABLE SUPPLIES	0	1,032	1,000	1,000	1,000	1,000			
470	COMP SFTWRE	38,325	30,258	15,650	30,000	30,000	30,000			

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320	100-1285-320-000	ON LINE LEARNING	480	COMPTR HRDWARE	0	7,113	213,237	3,400	3,400	3,400
			640	DUES & FEES	0	36	500	500	500	500
			Subtotal -ON LINE LEARNING		195,905	787,258	1,424,169	232,000	232,000	232,000
	100-1286-320-000	STUDENT INTERNSHIP	112	CLSIF SALARY	7,034	0	20,000	20,000	20,000	20,000
			213	PERS UAL CONTRI	375	0	0	0	0	0
			220	FICA	538	0	1,530	1,530	1,530	1,530
			231	WORK COMP	48	0	200	200	200	200
			232	UNEMP COMP	1	0	70	70	70	70
			235	PFML	0	0	0	0	0	0
			341	TRV IN-DIST	0	0	500	500	500	500
			Subtotal -STUDENT INTERNSHIP		7,997	0	22,300	22,300	22,300	22,300
	100-2210-320-000	STUDENT IMPVT	111	LICEN SALARY	42,367	38,780	44,850	48,660	48,660	48,660
			112	CLSIF SALARY	36,874	20,152	24,225	26,225	26,225	26,225
			127	SP CONTRACTS	17,800	0	20,000	5,000	5,000	5,000
			133	EXT CONTRACT	225	206	225	225	225	225
			211	PERS	15,247	10,843	11,030	3,827	3,827	3,827
			213	PERS UAL CONTRI	7,781	4,408	5,525	5,800	5,800	5,800
			220	FICA	7,075	4,284	5,284	6,115	6,115	6,115
			231	WORK COMP	554	294	366	24	24	24
			232	UNEMP COMP	311	95	173	28	28	28
			235	PFML	0	0	0	30	30	30
			241	ANNUITY	0	0	180	180	180	180
			242	MEDICAL	28,196	15,888	19,530	19,200	19,200	19,200
243			HRA VEBA	51	0	870	870	870	870	
244			PACIFIC SOURCE FEE	0	0	38	38	38	38	
245			REGENCE LIFE INSUR	12	6	10	7	7	7	
312			PROF DEVL P-LICENSED	0	0	5,000	5,000	5,000	5,000	
314			PROF DEVL P-OTHER	0	0	5,000	5,000	5,000	5,000	
319			OTHR PROF TECH SVCS	68	4,000	1,500	2,500	2,500	2,500	
321			CLEAN SERV	0	0	0	5,000	5,000	5,000	
324	RENTALS	0	0	250	250	250	250			
341	TRV IN-DIST	1,002	718	2,500	2,500	2,500	2,500			
342	TRV OUT-DIST	51	0	0	100	100	100			
351	TELEPHONE	321	946	1,000	1,000	1,000	1,000			

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320	100-2210-320-000	STUDENT IMPVT	353	POSTAGE/FREIGHT	5	0	100	100	100	100
			355	PRINTING	87	0	100	100	100	100
			389	COPIER/OTHER EQUIP LEASE	117	128	100	100	100	100
			392	XEROX-COPY-FAX	62	54	100	100	100	100
			410	CONSUM SUPPLIES	3,843	2,913	5,000	5,000	5,000	5,000
			412	OFFICE SUPPLIES	0	0	1,000	1,000	1,000	1,000
			440	PERIODICALS	0	0	0	0	0	0
			460	NON CONSUMABLE SUPPLIES	1,168	789	2,000	1,000	1,000	1,000
			470	COMP SFTWRE	72	0	25,000	10,000	10,000	10,000
			480	COMPTR HRDWARE	0	3,347	0	0	0	0
			640	DUES & FEES	0	0	350	350	350	350
Subtotal -STUDENT IMPVT					163,290	107,850	181,306	155,329	155,329	155,329
Total Cost Center 320					367,192	895,108	1,627,775	409,629	409,629	409,629
340	100-2119-340-000	HOME SCHOOL	112	CLSIF SALARY	4,143	4,265	4,695	4,265	4,265	4,265
			211	PERS	564	581	525	285	285	285
			213	PERS UAL CONTRI	331	320	352	500	500	500
			220	FICA	317	323	336	319	319	319
			231	WORK COMP	23	22	25	25	25	25
			232	UNEMP COMP	13	7	11	11	11	11
			235	PFML	0	0	0	25	25	25
			241	ANNUITY	141	142	150	150	150	150
			242	MEDICAL	1,641	1,700	1,860	1,920	1,920	1,920
			245	REGENCE LIFE INSUR	1	1	2	2	2	2
			353	POSTAGE/FREIGHT	56	228	250	250	250	250
			412	OFFICE SUPPLIES	0	0	0	0	0	0
Subtotal -HOME SCHOOL					7,229	7,589	8,206	7,752	7,752	7,752
Total Cost Center 340					7,229	7,589	8,206	7,752	7,752	7,752
380	100-2620-380-000	INTRMTN INITVS	112	CLSIF SALARY	51,813	66,945	32,719	47,509	47,509	47,509
			113	ADM SALARY	32,971	33,602	45,799	25,000	25,000	25,000
			133	EXT CONTRACT	0	0	20,000	20,000	20,000	20,000
			211	PERS	9,907	17,246	17,786	4,105	4,105	4,105
			213	PERS UAL CONTRI	6,783	7,519	15,021	6,390	6,390	6,390
			220	FICA	6,087	7,250	5,708	7,077	7,077	7,077
			231	WORK COMP	488	510	523	525	525	525

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380	100-2620-380-000	INTRMTN INITVS	232	UNEMP COMP	231	153	163	156	156	156
			235	PFML	0	0	0	72	72	72
			241	ANNUITY	1,857	2,219	480	900	900	900
			242	MEDICAL	20,823	28,257	7,440	15,240	15,240	15,240
			244	PACIFIC SOURCE FEE	38	38	25	32	32	32
			245	REGENCE LIFE INSUR	6	9	9	9	9	9
			312	PROF DEVLN-LICENSED	0	0	3,000	3,000	3,000	3,000
			314	PROF DEVLN-OTHER	1,345	350	900	900	900	900
			319	OTHR PROF TECH SVCS	679	0	20,000	20,000	20,000	20,000
			321	CLEAN SERV	1,043	2,224	1,200	3,000	3,000	3,000
			325	ELECTRICITY	1,024	1,074	1,200	2,000	2,000	2,000
			326	HEAT	295	278	500	500	500	500
			327	WATER & SEWER	459	528	500	500	500	500
			341	TRV IN-DIST	4,569	2,624	6,000	6,000	6,000	6,000
			342	TRV OUT-DIST	66	0	3,000	3,000	3,000	3,000
			351	TELEPHONE	356	890	900	900	900	900
			353	POSTAGE/FREIGHT	2,726	4,306	3,000	3,000	3,000	3,000
			355	PRINTING	383	110	750	750	750	750
			410	CONSUM SUPPLIES	15,455	10,770	10,000	10,000	10,000	10,000
			412	OFFICE SUPPLIES	184	0	375	375	375	375
			460	NON CONSUMABLE SUPPLIES	4,756	105	10,000	10,000	10,000	10,000
			480	COMPTR HRDWARE	1,437	0	0	0	0	0
			640	DUES & FEES	405	100	1,000	1,000	1,000	1,000
653	PROP INSUR	169	201	250	250	250	250			
Subtotal -INTRMTN INITVS					166,356	187,308	208,248	192,190	192,190	192,190
100-2633-380-000	INTMTN COMMUN	112	CLSIF SALARY	27,829	60,130	87,603	120,376	120,376	120,376	
		113	ADM SALARY	54,513	76,978	83,718	93,980	93,980	93,980	
		211	PERS	11,207	16,818	20,473	8,007	8,007	8,007	
		213	PERS UAL CONTRI	6,587	10,115	13,706	25,552	25,552	25,552	
		220	FICA	6,291	10,489	13,107	16,300	16,300	16,300	
		231	WORK COMP	481	702	880	1,088	1,088	1,088	
		232	UNEMP COMP	252	205	429	531	531	531	
		235	PFML	0	0	0	1,275	1,275	1,275	
		241	ANNUITY	4,485	6,021	6,229	6,605	6,605	6,605	

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380	100-2633-380-000	INTMTN COMMUN	242	MEDICAL	11,791	23,536	33,480	43,200	43,200	43,200
			243	HRA VEBA	4,385	6,090	18,600	19,200	19,200	19,200
			244	PACIFIC SOURCE FEE	0	0	50	15	15	15
			245	REGENCE LIFE INSUR	56	79	85	89	89	89
			314	PROF DEVL P-OTHER	0	0	6,000	6,000	6,000	6,000
			319	OTHR PROF TECH SVCS	5,878	6,013	6,200	6,200	6,200	6,200
			325	ELECTRICITY	1,836	1,926	2,400	2,400	2,400	2,400
			326	HEAT	530	499	1,000	1,000	1,000	1,000
			327	WATER & SEWER	823	947	1,000	1,200	1,200	1,200
			341	TRV IN-DIST	1,562	575	2,000	2,000	2,000	2,000
			342	TRV OUT-DIST	437	0	1,500	1,500	1,500	1,500
			351	TELEPHONE	1,121	2,208	2,500	2,500	2,500	2,500
			353	POSTAGE/FREIGHT	4	12	100	100	100	100
			354	ADVERTISING	0	0	1,500	1,500	1,500	1,500
			355	PRINTING	21	0	500	500	500	500
			410	CONSUM SUPPLIES	0	10	750	750	750	750
			412	OFFICE SUPPLIES	289	413	600	600	600	600
			440	PERIODICALS	500	239	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	23	1,800	1,800	1,800	1,800
			470	COMP SFTWRE	6,833	4,904	7,000	7,000	7,000	7,000
480	COMPTR HRDWARE	0	299	1,500	5,000	5,000	5,000			
640	DUES & FEES	0	0	500	500	500	500			
Subtotal -INTMTN COMMUN					147,709	229,229	315,710	377,268	377,268	377,268
Total Cost Center 380					314,065	416,538	523,958	569,458	569,458	569,458
385	100-2626-385-000	GRANTS	113	ADM SALARY	0	1,225	27,000	30,000	30,000	30,000
			211	PERS	0	0	0	0	0	0
			213	PERS UAL CONTRI	0	98	2,160	2,160	2,160	2,160
			220	FICA	0	94	2,066	3,566	3,566	3,566
			231	WORK COMP	0	6	134	134	134	134
			232	UNEMP COMP	0	0	68	68	68	68
			341	TRV IN-DIST	0	0	1,000	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	0	0	500	500	500	500
Subtotal -GRANTS					0	1,423	32,928	37,428	37,428	37,428
Total Cost Center 385					0	1,423	32,928	37,428	37,428	37,428

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390	100-2230-390-000	ASSESSMENT	111	LICEN SALARY	3,420	952	6,628	6,628	6,628	6,628
			112	CLSIF SALARY	6,766	7,154	7,999	8,450	8,450	8,450
			127	SP CONTRACTS	296	0	27,750	27,750	27,750	27,750
			211	PERS	1,578	1,545	2,341	682	682	682
			213	PERS UAL CONTRI	839	610	1,169	1,015	1,015	1,015
			220	FICA	802	620	1,200	675	675	675
			231	WORK COMP	61	41	76	45	45	45
			232	UNEMP COMP	29	13	38	22	22	22
			235	PFML	0	0	0	60	60	60
			241	ANNUITY	0	0	210	210	210	210
			242	MEDICAL	1,740	1,789	1,860	1,920	1,920	1,920
			245	REGENCE LIFE INSUR	1	1	2	2	2	2
			319	OTHR PROF TECH SVCS	0	29,885	60,000	65,000	65,000	65,000
			341	TRV IN-DIST	37	0	250	250	250	250
			342	TRV OUT-DIST	0	0	250	250	250	250
			351	TELEPHONE	160	465	500	500	500	500
			353	POSTAGE/FREIGHT	0	0	100	100	100	100
			389	COPIER/OTHER EQUIP LEASE	17	18	50	50	50	50
			392	XEROX-COPY-FAX	9	8	50	50	50	50
			410	CONSUM SUPPLIES	55	5	500	500	500	500
Subtotal -ASSESSMENT					15,810	43,106	110,973	114,159	114,159	114,159
Total Cost Center 390					15,810	43,106	110,973	114,159	114,159	114,159
400	100-2122-400-000	NON SPED PSYCH	111	LICEN SALARY	229,873	37,188	38,299	0	0	0
			211	PERS	34,229	7,088	7,088	0	0	0
			213	PERS UAL CONTRI	18,390	2,789	3,065	0	0	0
			220	FICA	17,241	2,664	2,930	0	0	0
			231	WORK COMP	1,124	186	195	0	0	0
			232	UNEMP COMP	732	55	96	0	0	0
			235	PFML	0	0	0	0	0	0
			242	MEDICAL	40,541	9,000	9,300	0	0	0
			243	HRA VEBA	5,075	0	0	0	0	0
			244	PACIFIC SOURCE FEE	27	7	27	0	0	0
			245	REGENCE LIFE INSUR	23	4	5	0	0	0
			319	OTHR PROF TECH SVCS	0	0	28,000	28,000	28,000	28,000

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400	100-2122-400-000	NON SPED PSYCH	341	TRV IN-DIST	4,482	258	3,000	0	0	0
			355	PRINTING	82	0	0	0	0	0
			410	CONSUM SUPPLIES	441	0	2,500	0	0	0
			480	COMPTR HRDWARE	0	0	0	0	0	0
			Subtotal -NON SPED PSYCH				352,261	59,238	94,505	28,000
	100-2140-400-320	SCH PSY&BHVL SVC	111	LICEN SALARY	852,839	967,762	1,038,350	1,170,186	1,170,186	1,170,186
			112	CLSIF SALARY	10,626	11,272	11,981	58,200	58,200	58,200
			113	ADM SALARY	52,774	53,874	39,022	44,790	44,790	44,790
			211	PERS	151,153	179,420	173,509	69,028	69,028	69,028
			213	PERS UAL CONTRI	73,837	77,461	87,148	154,530	154,530	154,530
			220	FICA	66,474	74,624	83,335	97,500	97,500	97,500
			231	WORK COMP	4,518	5,164	5,455	6,400	6,400	6,400
			232	UNEMP COMP	2,805	1,679	2,724	3,200	3,200	3,200
			235	PFML	0	0	0	7,200	7,200	7,200
			241	ANNUITY	3,114	3,036	2,492	2,500	2,500	2,500
			242	MEDICAL	203,744	231,225	245,520	282,240	282,240	282,240
			244	PACIFIC SOURCE FEE	81	61	81	54	54	54
			245	REGENCE LIFE INSUR	116	126	130	130	130	130
			249	TUITION REIMBURSEMENT	2,922	2,922	3,000	3,000	3,000	3,000
			312	PROF DEVL P-LICENSED	3,858	2,649	6,000	6,000	6,000	6,000
			314	PROF DEVL P-OTHER	120	0	1,000	1,000	1,000	1,000
			319	OTHR PROF TECH SVCS	1,600	1,500	5,000	5,000	5,000	5,000
			321	CLEAN SERV	0	0	1,500	1,500	1,500	1,500
			324	RENTALS	1,696	1,884	1,900	1,900	1,900	1,900
			325	ELECTRICITY	3,107	3,260	4,000	4,000	4,000	4,000
			326	HEAT	896	845	1,200	1,200	1,200	1,200
			327	WATER & SEWER	1,393	1,603	1,500	1,700	1,700	1,700
341	TRV IN-DIST	21,535	21,531	29,000	29,000	29,000	29,000			
342	TRV OUT-DIST	6,059	0	12,000	12,000	12,000	12,000			
351	TELEPHONE	481	1,529	1,700	1,700	1,700	1,700			
353	POSTAGE/FREIGHT	303	285	500	500	500	500			
355	PRINTING	25	111	1,000	1,000	1,000	1,000			
389	COPIER/OTHER EQUIP LEASE	68	0	1,000	1,000	1,000	1,000			
410	CONSUM SUPPLIES	11,550	10,711	16,000	16,000	16,000	16,000			

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400	100-2140-400-320	SCH PSY&BHVL SVC	412	OFFICE SUPPLIES	136	96	1,000	1,000	1,000	1,000
			440	PERIODICALS	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	1,142	2,000	2,000	2,000	2,000
			470	COMP SFTWRE	0	18	2,000	2,000	2,000	2,000
			471	TEST KITS	2,828	9,386	15,000	15,000	15,000	15,000
			480	COMPTR HRDWARE	4,667	13,284	4,500	7,000	7,000	7,000
			640	DUES & FEES	595	654	1,000	1,000	1,000	1,000
			Subtotal -SCH PSY&BHVL SVC					1,485,919	1,679,112	1,802,047
Total Cost Center 400					1,838,180	1,738,350	1,896,552	2,038,958	2,038,958	2,038,958
500	100-2152-500-320	SP PATH	111	LICEN SALARY	741,719	689,358	1,047,591	1,088,670	1,088,670	1,088,670
			112	CLSIF SALARY	80,301	112,068	115,600	121,050	121,050	121,050
			113	ADM SALARY	0	53,874	41,303	33,150	33,150	33,150
			134	TUITION TAXABLE	0	0	14,895	14,895	14,895	14,895
			211	PERS	125,862	139,162	160,866	58,007	58,007	58,007
			213	PERS UAL CONTRI	65,761	63,946	95,557	150,104	150,104	150,104
			220	FICA	60,924	63,891	91,377	101,219	101,219	101,219
			231	WORK COMP	4,238	4,298	6,022	6,587	6,587	6,587
			232	UNEMP COMP	2,444	1,341	2,989	3,200	3,200	3,200
			235	PFML	0	0	0	7,600	7,600	7,600
			241	ANNUITY	0	3,036	1,869	2,898	2,898	2,898
			242	MEDICAL	199,706	238,389	329,220	359,040	359,040	359,040
			243	HRA VEBA	7,105	1,050	54,000	54,000	54,000	54,000
			244	PACIFIC SOURCE FEE	0	0	54	54	54	54
			245	REGENCE LIFE INSUR	94	129	150	150	150	150
			312	PROF DEVL P-LICENSED	2,576	3,616	6,000	6,000	6,000	6,000
			314	PROF DEVL P-OTHER	402	377	500	500	500	500
			319	OTHR PROF TECH SVCS	255,032	482,337	21,000	21,000	21,000	21,000
			322	REPAIR & MAINT	0	0	200	200	200	200
			324	RENTALS	969	1,077	1,100	1,100	1,100	1,100
			325	ELECTRICITY	1,589	1,667	2,500	2,500	2,500	2,500
			326	HEAT	458	432	800	800	800	800
327	WATER & SEWER	712	820	800	800	800	800			
341	TRV IN-DIST	9,381	5,886	20,000	20,000	20,000	20,000			
342	TRV OUT-DIST	369	0	5,000	5,000	5,000	5,000			

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
500	100-2152-500-320	SP PATH	351	TELEPHONE	0	0	0	0	0	0
			353	POSTAGE/FREIGHT	134	135	200	200	200	200
			355	PRINTING	265	0	1,000	1,000	1,000	1,000
			385	MANAGE SRVS	0	0	0	0	0	0
			389	COPIER/OTHER EQUIP LEASE	1,333	1,043	1,500	1,500	1,500	1,500
			392	XEROX-COPY-FAX	369	180	2,500	2,500	2,500	2,500
			410	CONSUM SUPPLIES	1,177	2,527	5,000	5,000	5,000	5,000
			412	OFFICE SUPPLIES	0	114	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	209	584	1,000	1,000	1,000	1,000
			470	COMP SFTWRE	0	4,817	1,200	1,200	1,200	1,200
			471	TEST KITS	2,344	0	10,000	10,000	10,000	10,000
			472	INSTRUCTIONAL KITS	0	1,678	1,500	1,500	1,500	1,500
			480	COMPTR HRDWARE	1,573	7,402	3,000	6,800	6,800	6,800
			640	DUES & FEES	298	0	1,000	1,000	1,000	1,000
			670	TAXES/LICENSES	28	0	0	0	0	0
Subtotal -SP PATH					1,567,370	1,885,232	2,047,793	2,090,724	2,090,724	2,090,724
	100-2153-500-320	AUDIOLOGY	111	LICEN SALARY	90,442	70,014	72,233	55,210	55,210	55,210
			112	CLSIF SALARY	24,758	836	27,639	47,460	47,460	47,460
			211	PERS	18,530	12,274	10,999	6,527	6,527	6,527
			213	PERS UAL CONTRI	9,216	5,414	7,990	13,750	13,750	13,750
			220	FICA	8,459	5,177	7,645	7,685	7,685	7,685
			231	WORK COMP	594	355	508	598	598	598
			232	UNEMP COMP	356	139	251	248	248	248
			235	PFML	0	0	0	686	686	686
			242	MEDICAL	19,098	15,408	15,810	30,720	30,720	30,720
			244	PACIFIC SOURCE FEE	54	41	46	33	33	33
			245	REGENCE LIFE INSUR	8	6	21	15	15	15
			312	PROF DEVLN-LICENSED	0	0	500	500	500	500
			314	PROF DEVLN-OTHER	275	0	500	500	500	500
			322	REPAIR & MAINT	3,374	0	4,000	4,000	4,000	4,000
			325	ELECTRICITY	741	778	800	850	850	850
326	HEAT	214	202	300	300	300	300			
327	WATER & SEWER	332	382	400	400	400	400			
341	TRV IN-DIST	2,698	234	6,000	6,000	6,000	6,000			

Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
500	100-2153-500-320	AUDIOLOGY	342	TRV OUT-DIST	175	0	1,000	1,000	1,000	1,000
			351	TELEPHONE	321	465	1,000	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	224	197	500	500	500	500
			354	ADVERTISING	0	0	500	500	500	500
			355	PRINTING	1,428	0	2,000	2,000	2,000	2,000
			389	COPIER/OTHER EQUIP LEASE	79	83	200	200	200	200
			392	XEROX-COPY-FAX	23	14	200	200	200	200
			410	CONSUM SUPPLIES	300	255	2,000	2,000	2,000	2,000
			412	OFFICE SUPPLIES	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	370	2,000	2,000	2,000	2,000
			470	COMP SFTWRE	0	70	0	0	0	0
			480	COMPTR HRDWARE	1,573	0	0	1,800	1,800	1,800
			640	DUES & FEES	0	0	500	500	500	500
			670	TAXES/LICENSES	2	0	0	0	0	0
Subtotal -AUDIOLOGY					183,275	112,715	166,042	187,682	187,682	187,682
Total Cost Center 500					1,750,645	1,997,947	2,213,835	2,278,406	2,278,406	2,278,406
680	100-2574-680-000	GRAPHICS	112	CLSIF SALARY	31,703	32,636	33,795	19,340	19,340	19,340
			122	CLSF SUB SALARY	0	0	5,000	5,000	5,000	5,000
			211	PERS	6,043	6,220	5,681	717	717	717
			213	PERS UAL CONTRI	2,536	2,448	2,704	2,352	2,352	2,352
			220	FICA	2,425	2,497	2,586	1,480	1,480	1,480
			231	WORK COMP	172	171	180	105	105	105
			232	UNEMP COMP	96	54	85	49	49	49
			235	PFML	0	0	0	117	117	117
			242	MEDICAL	13,746	14,220	14,694	19,200	19,200	19,200
			245	REGENCE LIFE INSUR	6	6	6	8	8	8
			319	OTHR PROF TECH SVCS	0	0	500	500	500	500
			322	REPAIR & MAINT	0	33	500	500	500	500
			324	RENTALS	0	0	8,000	8,000	8,000	8,000
			341	TRV IN-DIST	0	0	200	200	200	200
			342	TRV OUT-DIST	0	0	200	200	200	200
			351	TELEPHONE	481	1,188	1,000	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	0	0	500	500	500	500
355	PRINTING	0	0	300	300	300	300			

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
680	100-2574-680-000	GRAPHICS	389	COPIER/OTHER EQUIP LEASE	0	0	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	0	0	500	500	500	500
			412	OFFICE SUPPLIES	0	0	500	500	500	500
			414	PRINT SHOP SUPPLIES	0	0	500	500	500	500
			417	PAPER SUPPLIES	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	0	4,500	4,500	4,500	4,500
			480	COMPTR HRDWARE	0	0	0	4,300	4,300	4,300
			Subtotal -GRAPHICS					57,208	59,471	83,431
Total Cost Center 680					57,208	59,471	83,431	71,368	71,368	71,368
700	100-2664-700-000	INFO TECH	112	CLSIF SALARY	108,554	125,967	224,905	280,077	280,077	280,077
			113	ADM SALARY	0	0	0	0	0	0
			211	PERS	15,025	14,446	26,876	12,350	12,350	12,350
			213	PERS UAL CONTRI	8,684	9,464	17,995	25,913	25,913	25,913
			220	FICA	8,204	9,548	17,210	22,350	22,350	22,350
			231	WORK COMP	643	661	1,154	1,438	1,438	1,438
			232	UNEMP COMP	328	209	563	700	700	700
			235	PFML	0	0	0	1,680	1,680	1,680
			241	ANNUITY	0	0	3,109	3,109	3,109	3,109
			242	MEDICAL	23,222	22,413	46,500	86,400	86,400	86,400
			243	HRA VEBA	6,090	7,875	6,600	6,600	6,600	6,600
			244	PACIFIC SOURCE FEE	5	0	6	6	6	6
			245	REGENCE LIFE INSUR	17	19	26	35	35	35
			319	OTHR PROF TECH SVCS	20,757	15,829	10,000	5,000	5,000	5,000
			322	REPAIR & MAINT	1,010	0	0	0	0	0
			324	RENTALS	0	0	0	0	0	0
			325	ELECTRICITY	6,390	6,705	5,500	7,500	7,500	7,500
			326	HEAT	1,844	1,738	2,000	2,000	2,000	2,000
			327	WATER & SEWER	2,865	3,297	3,000	3,500	3,500	3,500
			351	TELEPHONE	5,010	6,660	7,000	4,000	4,000	4,000
			353	POSTAGE/FREIGHT	40	59	100	100	100	100
			356	TELECOMM	29,055	44,632	46,000	44,616	44,616	44,616
			410	CONSUM SUPPLIES	4,810	2,838	5,500	5,500	5,500	5,500
460	NON CONSUMABLE SUPPLIES	7,233	11,118	8,000	8,000	8,000	8,000			
470	COMP SFTWRE	70,609	71,061	148,000	151,000	151,000	151,000			

Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2022 / 2023

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
700	100-2664-700-000	INFO TECH	480	COMPTR HRDWARE	0	0	1,700	96,000	96,000	96,000
			540	EQUIP > \$5000	5,581	6,757	69,000	40,000	40,000	40,000
			640	DUES & FEES	485	257	1,000	1,000	1,000	1,000
			Subtotal -INFO TECH		326,462	361,551	651,744	808,874	808,874	808,874
	100-5200-700-000	INTERFUND TRANSFERS	710	FUND MODIFICATIONS	370,000	200,000	300,000	0	0	0
Subtotal -INTERFUND TRANSFERS		370,000	200,000	300,000	0	0	0			
Total Cost Center 700					696,462	561,551	951,744	808,874	808,874	808,874
800	100-2119-800-000	ELL	111	LICEN SALARY	0	0	0	24,850	24,850	24,850
			112	CLSIF SALARY	0	6,713	19,216	19,216	19,216	19,216
			211	PERS	0	0	1,430	920	920	920
			213	PERS UAL CONTRI	0	438	1,538	2,989	2,989	2,989
			220	FICA	0	513	1,475	1,901	1,901	1,901
			231	WORK COMP	0	35	102	126	126	126
			232	UNEMP COMP	0	0	49	63	63	63
			235	PFML	0	0	0	150	150	150
			242	MEDICAL	0	3,750	9,300	7,680	7,680	7,680
			245	REGENCE LIFE INSUR	0	2	5	3	3	3
			341	TRV IN-DIST	0	0	0	0	0	0
			342	TRV OUT-DIST	0	0	1,500	1,500	1,500	1,500
			353	POSTAGE/FREIGHT	0	0	0	0	0	0
			410	CONSUM SUPPLIES	0	0	0	0	0	0
Subtotal -ELL		0	11,452	34,615	59,398	59,398	59,398			
Total Cost Center 800					0	11,452	34,615	59,398	59,398	59,398
999	100-5200-999-000	SPECIAL PROJECT TRANSFER	710	FUND MODIFICATIONS	4,767	126,203	124,000	424,000	424,000	424,000
					Subtotal -SPECIAL PROJECT TRANSFER		4,767	126,203	124,000	424,000
	100-7000-999-000	UNAPP FUND BALANCE	820	UNAPP FUND BAL	0	0	1,839,227	2,200,000	2,200,000	2,200,000
Subtotal -UNAPP FUND BALANCE		0	0	1,839,227	2,200,000	2,200,000	2,200,000			
Total Cost Center 999					4,767	126,203	1,963,227	2,624,000	2,624,000	2,624,000
General Fund - Total					13,866,186	15,243,725	21,303,189	21,273,531	21,273,531	21,273,531

SPECIAL REVENUE FUNDS

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

2022/2023

AS ADOPTED JUNE 15, 2022	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	5,337,746	7,252,647	9,940,168	10,580,640	10,580,640	10,580,640
2000: SUPPORT SERVICES	7,003,293	7,257,569	10,876,311	13,569,569	13,569,569	13,569,569
3000: ENTERPRISE & COMMUNITY	10,021	19,698	39,200	29,200	29,200	29,200
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	541,524	525,479	1,108,027	730,000	730,000	730,000
5300: PAYMENTS TO DISTRICTS	2,393,436	2,949,623	4,688,887	4,570,693	4,570,693	4,570,693
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,834,036	1,908,305	0	0	0	0
TOTAL REQUIREMENTS	\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102
TOTAL RESOURCES (except property taxes)	\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - SPECIAL REVENUE FUNDS
REVENUE SUMMARY**

		Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1920	Miscellaneous Donations	25,000	15,000	-	-	-	-
1922	Buck Creek/Kiwanis Cabin	-	25,000	25,000	10,000	10,000	10,000
1941	Other LEA	1,075,397	697,587	1,384,377	2,573,606	2,573,606	2,573,606
1945	Childrens Rodeo	3,795	2,775	6,000	6,000	6,000	6,000
1947	Employee Fund	4,889	5,364	4,000	4,000	4,000	4,000
1990	Miscellaneous Revenue	1,490,623	1,387,450	774,500	779,500	779,500	779,500
1998	IT/E Rate Awards	-	-	-	346,643	346,643	346,643
3201	State Contract Revenue	8,472,816	11,016,831	14,140,477	15,552,369	15,552,369	15,552,369
3210	State Funds Restricted	1,338	-	-	-	-	-
3299	Restricted Grants Other	-	-	13,000	13,000	13,000	13,000
4300	Restricted Revenue	23,900	21,600	10,000	10,000	10,000	10,000
4305	Federal Revenue	1,597,724	2,677,209	2,226,138	2,482,133	2,482,133	2,482,133
4500	Restricted Revenue Fed	55,337	84,083	2,028,096	1,344,614	1,344,614	1,344,614
4501	Title 1C	1,281,162	1,300,926	2,035,725	2,201,900	2,201,900	2,201,900
4504	Carl Perkins Revenue	281,869	284,344	447,835	315,591	315,591	315,591
4504	CP Reserve & Mini Grant	38,004	41,979	61,381	135,365	135,365	135,365
4508	PL 101-476 IDEA	1,396,590	497,934	1,852,842	2,048,335	2,048,335	2,048,335
4700	Federal Revenue	-	-	-	-	-	-
5200	Interfund Transfers	4,767	21,203	24,000	24,000	24,000	24,000
	TOTAL REVENUE	15,753,211	18,079,285	25,033,371	27,847,056	27,847,056	27,847,056
	BEG FUND BALANCE	1,366,845	1,834,036	1,619,222	1,633,046	1,633,046	1,633,046
	TOTAL RESOURCES	\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - SPECIAL REVENUE FUNDS
REVENUE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
206	ESSER I and ESSER II			1,471,152	1,244,614	1,244,614	1,244,614
207	ESSER III	-	-	-			
209	Eastern Promise / Regional Promise	-	76,031	-	-	-	-
210	Regional Assessment Contract	770,997	834,544	830,832	758,739	758,739	758,739
211	Early Learning Hub	644,039	818,695	890,067	1,077,866	1,077,866	1,077,866
212	ELH Miscellaneous Grants	59,008	-	-	-	-	-
222	Basic Carl Perkins	272,433	279,066	409,835	410,591	410,591	410,591
225	Carl Perkins	50,440	47,332	99,381	40,365	40,365	40,365
230	Chronic Absenteeism	140,054	19,938	-	144,851	144,851	144,851
236	Miscellaneous Fed/State Grants	704,528	496,370	771,138	772,133	772,133	772,133
237	School Safety	55,337	87,203	87,407	116,349	116,349	116,349
240	Regional Education Network (REN)	199,665	452,496	1,322,617	1,995,159	1,995,159	1,995,159
241	Student Success Act	432,785	443,717	637,925	1,007,603	1,007,603	1,007,603
245	Administration Special Funds	34,368	66,203	71,000	61,000	61,000	61,000
247	Riverbend Youth (Student Body)	4,065	4,065	5,000	5,000	5,000	5,000
252	River Bend	519,088	570,774	505,822	472,021	472,021	472,021
260	IDEA	1,396,590	574,265	1,852,842	2,048,335	2,048,335	2,048,335
262	Virtual Learning Academy (VLA)	-	-	-	1,170,353	1,170,353	1,170,353
263	District Reimbursement	904,012	508,178	1,097,657	1,018,402	1,018,402	1,018,402
264	EI/Regional Special Grant	195,186	141,556	439,720	507,851	507,851	507,851
265	PreSchool Promise	-	425,065	849,824	425,301	425,301	425,301
266	EI/ECSE Expansion	-	1,914,558	2,206,499	2,401,993	2,401,993	2,401,993
267	Early Intervention/Early Childhood SPED	5,268,512	6,307,883	6,893,895	7,261,317	7,261,317	7,261,317
268	Long Term Care & Treatment	430,487	252,300	331,488	281,364	281,364	281,364
270	Regional Programs	1,188,914	1,337,443	1,770,397	1,981,827	1,981,827	1,981,827
275	Medicaid Fee for Services	783,925	700,341	612,370	965,168	965,168	965,168
276	Medicaid Administrative Billing	1,784,433	2,254,371	1,460,000	1,110,000	1,110,000	1,110,000
281	Elliott Fund	28	-	-	-	-	-
293	Migrant Preschool	110,200	114,625	148,702	144,612	144,612	144,612
294	Migrant Education Current Year	843,265	905,061	1,405,161	1,575,426	1,575,426	1,575,426
295	Migrant Summer June - September	207,258	201,701	259,104	259,104	259,104	259,104
297	Migrant Education Prior Year	120,439	79,540	139,413	139,413	139,413	139,413
298	Migrant Summer - April - June	-	-	83,345	83,345	83,345	83,345
TOTAL RESOURCES		\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - SPECIAL REVENUE FUNDS
EXPENDITURE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
206	ESSER I and ESSER II			1,471,152	1,244,614	1,244,614	1,244,614
207	ESSER III	-	-	-			
209	Eastern Promise / Regional Promise	-	76,031	-	-	-	-
210	Regional Assessment Contract	500,886	475,027	830,832	758,739	758,739	758,739
211	Early Learn Hub	644,039	818,695	890,067	1,077,866	1,077,866	1,077,866
212	ELH Miscellaneous Grants	59,008	-	-	-	-	-
222	Basic Carl Perkins	272,433	279,066	409,835	410,591	410,591	410,591
225	Carl Perkins	50,440	47,332	99,381	40,365	40,365	40,365
230	Chronic Absenteeism	140,054	19,938	-	144,851	144,851	144,851
236	Miscellaneous Fed/State Grants	704,528	496,370	771,138	772,133	772,133	772,133
237	School Safety	55,337	87,203	87,407	116,349	116,349	116,349
240	Regional Educator Network (REN)	199,665	452,496	1,322,617	1,995,159	1,995,159	1,995,159
241	Student Success Act	432,785	443,717	637,925	1,007,603	1,007,603	1,007,603
245	Administration Special Funds	22,506	32,397	71,000	61,000	61,000	61,000
247	Riverbend Youth (Student Body	-	-	5,000	5,000	5,000	5,000
252	River Bend	416,709	468,395	505,822	472,021	472,021	472,021
260	IDEA	1,396,590	574,265	1,852,842	2,048,335	2,048,335	2,048,335
262	Virtual Learning Academy (VLA)	-	-	-	1,170,353	1,170,353	1,170,353
263	District Reimbursement	904,012	508,178	1,097,657	1,018,402	1,018,402	1,018,402
264	EI/Regional Special Grant	195,186	141,556	439,720	507,851	507,851	507,851
265	PreSchool Promise	-	425,065	849,824	425,301	425,301	425,301
266	EI/ECSE Expansion	-	1,914,558	2,206,499	2,401,993	2,401,993	2,401,993
267	Early Intervention/Early Childhood SPED	5,268,512	6,307,883	6,893,895	7,261,317	7,261,317	7,261,317
268	Long Term Care & Treatment	430,487	252,300	331,488	281,364	281,364	281,364
270	Regional Programs	1,188,914	1,337,443	1,770,397	1,981,827	1,981,827	1,981,827
275	Medicaid Fee for Services	368,452	265,139	612,370	965,168	965,168	965,168
276	Medicaid Administrative Billing	754,287	1,281,035	1,460,000	1,110,000	1,110,000	1,110,000
281	Elliott Fund	28	-	-	-	-	-
293	Migrant Preschool	110,200	114,625	148,702	144,612	144,612	144,612
294	Migrant Education Current Year	843,265	905,061	1,405,161	1,575,426	1,575,426	1,575,426
295	Migrant Summer June - September	207,258	201,701	259,104	259,104	259,104	259,104
297	Migrant Education Prior Year	120,439	79,540	139,413	139,413	139,413	139,413
298	Migrant Summer - April - June	-	-	83,345	83,345	83,345	83,345
		15,286,020	18,005,016	26,652,593	29,480,102	29,480,102	29,480,102
	Ending Fund balance	1,834,036	1,908,305	-	-	-	-
	TOTAL EXPENDITURES	\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - SPECIAL REVENUE FUNDS
SUMMARY BY FUNCTION**

#	FUNCTION	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1000	Instruction	5,337,746	7,252,647	9,940,168	10,580,640	10,580,640	10,580,640
2000	Support Services	7,003,293	7,257,569	10,876,311	13,569,569	13,569,569	13,569,569
3000	Enterprise and Community Serv.	10,021	19,698	39,200	29,200	29,200	29,200
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5200	Interfund Transfers	541,524	525,479	1,108,027	730,000	730,000	730,000
5300	Apportionment to Districts	2,393,436	2,949,623	4,688,887	4,570,693	4,570,693	4,570,693
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	1,834,036	1,908,305	-	-	-	-
TOTAL REQUIREMENTS		\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102

**BUDGET SUMMARY SHEET - SPECIAL REVENUE FUNDS
SUMMARY BY OBJECT**

	Object	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
100	Salaries	6,116,868	6,774,408	9,501,301	12,053,582	12,053,582	12,053,582
200	Payroll Taxes & Benefits	3,617,208	4,010,345	5,657,311	6,829,650	6,829,650	6,829,650
300	Purchased Services	1,161,573	1,482,992	2,936,315	2,761,365	2,761,365	2,761,365
400	Supplies & Materials	468,323	852,817	634,279	817,630	817,630	817,630
500	Capital Outlay	49,752	282,225	222,000	72,000	72,000	72,000
600	Other Objects	790,515	990,904	1,654,473	1,395,182	1,395,182	1,395,182
700	Fund Transfers/Dist Apportion	3,081,781	3,611,325	6,046,914	5,550,693	5,550,693	5,550,693
810	Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES		15,286,020	18,005,016	26,652,593	29,480,102	29,480,102	29,480,102
FUND BALANCE		1,834,036	1,908,305	-	-	-	-
TOTAL REQUIREMENTS		\$ 17,120,056	\$ 19,913,321	\$ 26,652,593	\$ 29,480,102	\$ 29,480,102	\$ 29,480,102

DEBT SERVICE FUND

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

2022/2023

AS ADOPTED JUNE 15, 2022	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	0	0	1,000	1,000	1,000	1,000
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	927,293	966,329	20,452,476	1,792,528	1,792,528	1,792,528
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	10,977	2,158	0	0	0	0
TOTAL REQUIREMENTS	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528
TOTAL RESOURCES (except property taxes)	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

*** 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	899,451	968,487	20,453,476	1,793,528	1,793,528	1,793,528
DEBT SERVICE FUND	\$ 899,451	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - DEBT SERVICE FUND
REVENUE SUMMARY**

		Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1510	Interest Earned	9,551	3,519	1,000	1,000	1,000	1,000
1979	Bond Intercept	915,681	953,991	1,972,456	1,792,528	1,792,528	1,792,528
5110	Bond Proceeds	-	-	18,480,020	-	-	-
5200	Interfund Transfers	-	-	-	-	-	-
	TOTAL REVENUE	925,232	957,510	20,453,476	1,793,528	1,793,528	1,793,528
	BEG FUND BALANCE	13,038	10,977	-	-	-	-
	TOTAL RESOURCES	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

**BUDGET SUMMARY SHEET - DEBT SERVICE FUND
REVENUE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
300	Debt Service Fund	938,270	968,487	20,453,476	1,793,528	1,793,528	1,793,528
	TOTAL REVENUE	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

**BUDGET SUMMARY SHEET - DEBT SERVICE FUND
EXPENDITURE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
300	Debt Service Fund	927,293	966,329	20,453,476	1,793,528	1,793,528	1,793,528
	Ending Fund balance	10,977	2,158				
	TOTAL EXPENDITURES	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - DEBT SERVICE FUND
SUMMARY BY FUNCTION**

#	FUNCTION	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	-	-	1,000	1,000	1,000	1,000
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5100	Debt Service	927,293	966,329	20,452,476	1,792,528	1,792,528	1,792,528
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	10,977	2,158	-	-	-	-
TOTAL REQUIREMENTS		\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

**BUDGET SUMMARY SHEET - DEBT SERVICE FUND
SUMMARY BY OBJECT**

	Object	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
100	Salaries	-	-	-	-	-	-
200	Payroll Taxes & Benefits	-	-	-	-	-	-
300	Purchased Services	-	-	-	-	-	-
400	Supplies & Materials	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
600	Other Objects	927,293	966,329	20,453,476	1,793,528	1,793,528	1,793,528
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
	TOTAL EXPENDITURES	927,293	966,329	20,453,476	1,793,528	1,793,528	1,793,528
	FUND BALANCE	10,977	2,158	-	-	-	-
	TOTAL REQUIREMENTS	\$ 938,270	\$ 968,487	\$ 20,453,476	\$ 1,793,528	\$ 1,793,528	\$ 1,793,528

CAPITAL PROJECT FUNDS

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

2022/2023

AS ADOPTED JUNE 15, 2022	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	142,012	288,764	383,000	1,058,000	1,058,000	1,058,000
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	194,032	194,032	194,032
5100: DEBT SERVICE	70,254	70,254	70,255	70,255	70,255	70,255
6000: CONTINGENCIES	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	\$ 212,266	\$ 359,018	\$ 453,255	\$ 1,322,287	\$ 1,322,287	\$ 1,322,287
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	925,239	796,697	600,000	500,000	500,000	500,000
TOTAL REQUIREMENTS	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287
TOTAL RESOURCES (except property taxes)	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

*** 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	1,067,220	1,085,424	983,000	1,752,032	1,752,032	1,752,032
Fund 425: Program Building Fund	70,285	70,291	70,255	70,255	70,255	70,255
CAPITAL PROJECT FUNDS	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - CAPITAL PROJECT FUNDS
REVENUE SUMMARY**

		Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1510	Interest Earned	4,529	1,388	5,000	3,000	3,000	3,000
1910	Rentals	107,403	108,292	108,255	174,287	174,287	174,287
1990	Miscellaneous Revenue	61,903	15,796	47,000	45,000	45,000	45,000
5200	Interfund Transfers	-	105,000	100,000	400,000	400,000	400,000
5300	Apportionments/Sale Fixed Assets	-	-	-	1,200,000	1,200,000	1,200,000
	TOTAL REVENUE	173,835	230,476	260,255	1,822,287	1,822,287	1,822,287
	BEG FUND BALANCE	963,670	925,239	793,000	-	-	-
	TOTAL RESOURCES	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

**BUDGET SUMMARY SHEET - CAPITAL PROJECT FUNDS
REVENUE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
400	Capital Projects Fund	103,575	160,216	190,000	1,752,032	1,752,032	1,752,032
425	Program Buildings Fund	70,260	70,260	70,255	70,255	70,255	70,255
		173,835	230,476	260,255	1,822,287	1,822,287	1,822,287
	Beginning Fund balance	963,670	925,239	793,000	-		
	TOTAL REVENUE	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

**BUDGET SUMMARY SHEET - CAPITAL PROJECT FUNDS
EXPENDITURE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
400	Capital Projects Fund	142,012	288,764	383,000	1,252,032	1,252,032	1,252,032
425	Program Buildings Fund	70,254	70,254	70,255	70,255	70,255	70,255
		212,266	359,018	453,255	1,322,287	1,322,287	1,322,287
	Ending Fund balance	925,239	796,697	600,000	500,000	500,000	500,000
	TOTAL EXPENDITURES	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - CAPITAL PROJECT FUNDS
SUMMARY BY FUNCTION**

#	FUNCTION	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	142,012	288,764	383,000	1,058,000	1,058,000	1,058,000
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	194,032	194,032	194,032
5000	Transfers and Other Uses	70,254	70,254	70,255	70,255	70,255	70,255
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	925,239	796,697	600,000	500,000	500,000	500,000
TOTAL REQUIREMENTS		\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

**BUDGET SUMMARY SHEET - CAPITAL PROJECT FUNDS
SUMMARY BY OBJECT**

	Object	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
100	Salaries	-	-	-	-	-	-
200	Payroll Taxes & Benefits	-	-	-	-	-	-
300	Purchased Services	-	11,628	60,000	60,000	60,000	60,000
400	Supplies & Materials	-	-	-	-	-	-
500	Capital Outlay	142,012	277,136	323,000	1,192,032	1,192,032	1,192,032
600	Other Objects	70,254	70,254	70,255	70,255	70,255	70,255
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
	TOTAL EXPENDITURES	212,266	359,018	453,255	1,322,287	1,322,287	1,322,287
	FUND BALANCE	925,239	796,697	600,000	500,000	500,000	500,000
	TOTAL REQUIREMENTS	\$ 1,137,505	\$ 1,155,715	\$ 1,053,255	\$ 1,822,287	\$ 1,822,287	\$ 1,822,287

ENTREPRENEURIAL FUNDS

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

2022/2023

AS ADOPTED JUNE 15, 2022	2019/2020 Actual	2020/2021 Actual	2021/2022 Budget	2022/2023 Proposed	2022/2023 Approved	2022/2023 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	7,583,863	9,288,060	11,132,224	12,369,937	12,369,937	12,369,937
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	300,000	300,000	300,000
6000: CONTINGENCIES	0	0	0	265,471	265,471	265,471
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	(842,161)	(996,333)	0	0	0	0
TOTAL REQUIREMENTS	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408
TOTAL RESOURCES (except property taxes)	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

*** 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	1,606,182	1,800,378	1,126,123	1,965,000	1,965,000	1,965,000
Fund 525: Communication & Print Solutions	282,146	230,485	239,231	277,231	277,231	277,231
Fund 598: Technology	4,853,374	6,260,864	9,766,870	10,693,177	10,693,177	10,693,177
ENTREPRENEURIAL FUNDS	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - ENTREPRENEURIAL FUNDS
REVENUE SUMMARY**

		Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1902	UPS/Fed Ex	13	2	-	-	-	-
1904	Central Store K12 Local Districts	596,504	658,281	620,000	635,000	635,000	635,000
1906	AEPA	515,625	515,881	350,000	300,000	300,000	300,000
1910	Rentals	3,900	-	-	-	-	-
1911	Lamination In & Out District	1,168	1,046	1,100	1,100	1,100	1,100
1912	Printing In & Out District	124,366	88,105	70,000	90,000	90,000	90,000
1913	Color Copier In & Out District	50,741	45,665	45,000	55,000	55,000	55,000
1914	Graphics Paper	35,164	24,129	35,000	35,000	35,000	35,000
1915	Design Education	37,328	17,213	20,000	20,000	20,000	20,000
1916	Postage	1,389	5,827	2,000	8,000	8,000	8,000
1941	Other LEA	1,556,700	1,607,171	1,243,973	1,238,473	1,238,473	1,238,473
1950	Resale Supplies/Equip/Software	3,923,327	5,643,515	7,463,975	7,963,975	7,963,975	7,963,975
1970	Telecom (Cell)	76,684	83,848	106,730	70,000	70,000	70,000
1975	Electronic Repair	-	-	-	-	-	-
1990	Miscellaneous	36,007	53,187	48,000	53,000	53,000	53,000
1998	IT:E Rate Awards/Contracts	441,219	524,366	555,000	675,000	675,000	675,000
3201	State Contract Revenue	-	-	49,889	50,000	50,000	50,000
5100	Debt Financing	-	-	-	-	-	-
5200	Interfund Transfers	370,000	200,000	300,000	-	-	-
5300	Sale/Comp Loss Fixed Assets	-	-	-	-	-	-
	TOTAL REVENUE	7,770,135	9,468,236	10,910,667	11,194,548	11,194,548	11,194,548
	BEG FUND BALANCE	(1,028,433)	(1,176,509)	221,557	1,740,860	1,740,860	1,740,860
	TOTAL RESOURCES	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - ENTREPRENEURIAL FUNDS
REVENUE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
502	Intermountain Cooperative	1,606,182	1,800,378	1,126,123	1,965,000	1,965,000	1,965,000
525	Intermountain Communication	282,146	230,485	239,231	277,231	277,231	277,231
598	Intermountain Technology	4,853,374	6,260,864	9,766,870	10,693,177	10,693,177	10,693,177
TOTAL REVENUE		\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

**BUDGET SUMMARY SHEET - ENTREPRENEURIAL FUNDS
EXPENDITURE SUMMARY BY FUND**

Fund	Description	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
502	Intermountain Cooperative	960,604	1,022,717	1,126,123	1,965,000	1,965,000	1,965,000
525	Intermountain Communication	253,122	197,728	239,231	277,231	277,231	277,231
598	Intermountain Technology	6,370,137	8,067,615	9,766,870	10,693,177	10,693,177	10,693,177
		7,583,863	9,288,060	11,132,224	12,935,408	12,935,408	12,935,408
	Ending Fund balance	(842,161)	(996,333)	-	-	-	-
TOTAL EXPENDITURES		\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

**INTERMOUNTAIN ESD
BUDGET SUMMARY SHEET - ENTREPRENEURIAL FUNDS
SUMMARY BY FUNCTION**

#	FUNCTION	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	7,583,863	9,288,060	11,132,224	12,369,937	12,369,937	12,369,937
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5000	Transfers and Other Uses	-	-	-	300,000	300,000	300,000
6000	Contingency	-	-	-	265,471	265,471	265,471
7000	Fund Balance	(842,161)	(996,333)	-	-	-	-
TOTAL REQUIREMENTS		\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

**BUDGET SUMMARY SHEET - ENTREPRENEURIAL FUNDS
SUMMARY BY OBJECT**

	Object	Audit Data - Prior Two Years		Budget 2021-2022	July 1, 2022 to June 30, 2023 Budget		
		2019-2020	2020-2021		Proposed	Approved	Adopted
100	Salaries	2,230,496	2,210,480	2,026,233	2,334,542	2,334,542	2,334,542
200	Payroll Taxes & Benefits	1,320,579	1,290,976	1,238,086	1,357,422	1,357,422	1,357,422
300	Purchased Services	379,154	407,459	520,860	572,278	572,278	572,278
400	Supplies & Materials	3,611,783	5,348,693	7,286,970	8,052,970	8,052,970	8,052,970
500	Capital Outlay	17,160	-	22,000	5,000	5,000	5,000
600	Other Objects	24,691	30,452	38,075	47,725	47,725	47,725
700	Interfund Transfers	-	-	-	300,000	300,000	300,000
810	Contingency	-	-	-	265,471	265,471	265,471
	TOTAL EXPENDITURES	7,583,863	9,288,060	11,132,224	12,935,408	12,935,408	12,935,408
	FUND BALANCE	(842,161)	(996,333)	-	-	-	-
	TOTAL REQUIREMENTS	\$ 6,741,702	\$ 8,291,727	\$ 11,132,224	\$ 12,935,408	\$ 12,935,408	\$ 12,935,408

APPENDICES

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR UMATILLA/MORROW COUNTY

AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Umatilla/Morrow ss

I, Dayle Stinson being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-11876 NOTICE OF BUDGET COMMITTEE MEETING INTERMOUNTAIN EDUCATION SERVICE DISTRICT NOTICE IS HER

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:

4/16/22

Subscribed and sworn to before me on this 16th day of April, A.D. 2022

Dayle Stinson
Kathryn Bedford Brown
Notary Public of Oregon

Add: 289484

PO:

Tagline: EO-11876 NOTICE OF BUDGET COMMITTEE MEET



EO-11876
NOTICE OF BUDGET
COMMITTEE MEETING
INTERMOUNTAIN
EDUCATION SERVICE
DISTRICT

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.426, that a meeting of the budget committee of the InterMountain Education Service District will be held on the 9th day of May, 2022 at 6:30 p.m. for the purpose of receiving the budget message and budget document of the district for the fiscal year 2022-2023. The meeting will be held at the InterMountain Education Service District, 2001 SW Nye Ave., Pendleton, Oregon. The meeting will be available for viewing via Zoom. The link will be posted on the District website at <https://imesd.k12.or.us>

This is a public meeting where deliberations of the budget committee will take place and any person may appear and comment on proposed programs with the budget committee at that time. A copy of the budget document will be available on-line at <https://imesd.k12.or.us> or obtained by mail on or after May 4, 2022 via email request to beth.ohanlon@imesd.k12.or.us or request via phone message to 541-966-3103. Any person may provide comment at the meeting.

This notice is posted on the IMESD website at:
<https://imesd.k12.or.us>

Mark Mulvihill, Superintendent & Budget Officer
Dated April 16, 2022
Web Page Dates April 16 - May 9, 2022

**EAST OREGONIAN
CLASSIFIEDS**

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR UMATILLA/MORROW COUNTY

}AFFIDAVIT OF PUBLICATION
STATE OF OREGON
County of Umatilla/Morrow} ss

I, Dayle Stinson being duly sworn, depose and say that I am the principal clerk of
the publisher of the East Oregonian, a newspaper of general circulation, as defined by ORS 193.010 and
193.020;
that the

EO- 12073

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper
for 1 successive and consecutive issues in the following issues:

6/04/22

Subscribed and sworn to before me on this 4th day of June, A.D. 2022

Dayle Stinson

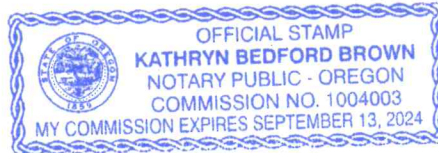
Kathryn Bedford Brown

Notary Public of Oregon

Add: 301503

PO:

Tagline: EO-12073 BUDGET HEARING



EO-12073

NOTICE OF BUDGET HEARING

A public meeting of the Intermountain Education Service District will be held on June 15, 2022 at 4:00 pm at InterMountain ESD, Pendleton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the InterMountain ESD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2001 SW Nye Ave Pendleton, Oregon between the hours of 7:30 a.m. and 4:00 p.m., This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are: NONE. This notice and copy of the budget document will be available on our website at: <https://imesd.k12.or.us>

Contact: Beth O'Hanlon, Chief Financial Officer Telephone: 541-966-3103 Email: beth.ohanlon@imesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2020-21	This Year 2021-22	Next Year 2022-23
Beginning Fund Balance	\$6,070,148	\$7,221,105	\$8,173,906
Current Year Property Taxes, other than Local Option Taxes	7,457,105	7,640,000	8,200,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	14,770,482	17,573,366	18,635,112
Revenue from Intermediate Sources	139,067	122,012	142,012
Revenue from State Sources	18,194,531	19,150,953	20,961,888
Revenue from Federal Sources	4,980,311	8,875,254	8,537,988
Interfund Transfers	851,681	1,532,027	1,454,000
All Other Budget Resources	0	18,480,020	1,200,000
Total Resources	\$50,463,345	\$80,594,737	\$67,304,856

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$13,992,490	\$18,158,788	\$20,469,189
Other Associated Payroll Costs	8,109,514	10,486,106	11,435,816
Purchased Services	3,119,983	4,922,607	4,722,291
Supplies & Materials	6,480,706	8,618,761	9,542,793
Capital Outlay	566,118	641,500	1,314,532
Other Objects (except debt service & interfund transfers)	9,705,070	31,029,290	12,787,961
Debt Service*	1,036,583	2,042,711	1,862,783
Interfund Transfers*	851,681	1,532,027	1,454,000
Operating Contingency	0	713,730	1,015,471
Unappropriated Ending Fund Balance & Reserves	6,601,200	2,439,227	2,700,000
Total Requirements	\$50,463,345	\$80,594,737	\$67,304,856

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$8,039,905	\$11,386,637	\$10,834,940
FTE	62	89	90
2000 Support Services	25,985,060	34,222,298	38,998,431
FTE	161	174	194
3000 Enterprise & Community Service	19,698	39,200	29,200
FTE	0	0	0
4000 Facility Acquisition & Construction	0	0	194,032
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	1,036,583	2,042,711	1,862,783
5200 Interfund Transfers*	851,681	1,532,027	1,454,000
5300 Apportionment of Funds	7,929,198	9,738,887	10,215,988
5400 PERS UAL Lump Sum payment	0	18,480,020	0
6000 Contingency	0	713,730	1,015,471
7000 Unappropriated Ending Fund Balance	6,601,200	2,439,227	2,700,000
Total Requirements	\$50,463,345	\$80,594,737	\$67,304,856
Total FTE	223	263	284

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The 2022-2023 budget was built utilizing the current state and federal funding estimates. The District's state contracts will allow increased special education services to component districts and pre-kindergarten children.

PROPERTY TAX LEVIES

Permanent Rate Levy (Rate Limit <u>.6156</u> per \$1,000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	0.6156	0.6156	0.6156

LONG TERM DEBT

STATEMENT OF INDEBTEDNESS

	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	
Other Bonds	\$18,890,000	\$0
Other Borrowings	\$177,223	\$0
Total	\$19,067,223	\$0

Publish June 4, 2022

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Intermountain Education Service District will be held on June 15, 2022 at 4:00 pm at InterMountain ESD, Pendleton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the InterMountain ESD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 2001 SW Nye Ave Pendleton, Oregon between the hours of 7:30 a.m. and 4:00 p.m., This Budget is for [X] an annual ___ a biennial budget period. This budget was prepared on a basis of accounting that is [X] the same as ___ different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are: NONE. This notice and copy of the budget document will be available on our website at: <https://imesd.k12.or.us>

Contact: Beth O'Hanlon, Chief Financial Officer

Telephone: 541-966-3103

Email: beth.ohanlon@imesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance	\$6,070,148	\$7,221,105	\$8,173,906
Current Year Property Taxes, other than Local Option Taxes	7,457,105	7,640,000	8,200,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	14,770,482	17,573,366	18,635,112
Revenue from Intermediate Sources	139,087	122,012	142,012
Revenue from State Sources	16,194,531	19,150,953	20,961,888
Revenue from Federal Sources	4,980,311	8,875,254	8,537,938
Interfund Transfers	851,681	1,532,027	1,454,000
All Other Budget Resources	0	18,480,020	1,200,000
Total Resources	\$50,463,345	\$80,594,737	\$67,304,856

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$13,992,490	\$18,158,788	\$20,469,189
Other Associated Payroll Costs	8,109,514	10,496,106	11,435,816
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Supplies & Materials	6,480,706	8,618,761	9,542,793
Capital Outlay	566,118	641,500	1,314,532
Other Objects (except debt service & interfund transfers)	9,705,070	31,029,280	12,787,981
Debt Service*	1,036,583	2,042,711	1,862,783
Interfund Transfers*	851,681	1,532,027	1,454,000
Operating Contingency	0	713,730	1,015,471
Unappropriated Ending Fund Balance & Reserves	6,601,200	2,439,227	2,700,000
Total Requirements	\$50,463,345	\$80,594,737	\$67,304,856

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$8,039,905	\$11,386,637	\$10,834,940
FTE	62	89	90
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FTE	0	0	0
4000 Facility Acquisition & Construction	0	0	194,032
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	1,036,583	2,042,711	1,862,783
5200 Interfund Transfers*	851,681	1,532,027	1,454,000
5300 Apportionment of Funds	7,929,198	9,738,887	10,215,999
5400 PERS UAL Lump Sum payment	0	18,480,020	0
6000 Contingency	0	713,730	1,015,471
7000 Unappropriated Ending Fund Balance	6,601,200	2,439,227	2,700,000
Total Requirements	\$50,463,345	\$80,594,737	\$67,304,856
Total FTE	223	263	284

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING
The 2022-2023 budget was built utilizing the current state and federal funding estimates. The District's state contracts will allow increased special education services to component districts and pre-kindergarten children.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit <u>.6156</u> per \$1,000)	0.6156	0.6156	0.6156
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	
Other Bonds	\$18,890,000	\$0
Other Borrowings	\$177,223	\$0
Total	\$19,067,223	\$0

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2022-2023

To assessor of Umatilla County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The InterMountain ESD has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Umatilla County. The property tax, fee, charge or assessment is categorized as stated by this form.

2001 SW Nye Ave Pendleton OR 97801 7/7/2022
Mailing Address of District City State Zip Date Submitted

Beth O'Hanlon CFO 541-966-3103 beth.ohanlon@imesd.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.6156		Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2			
3. Local option capital project tax	3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.			
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$0	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.6156
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2022-2023

To assessor of Morrow County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The InterMountain ESD has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Morrow County. The property tax, fee, charge or assessment is categorized as stated by this form.

2001 SW Nye Ave Pendleton OR 97801 7/7/2022
Mailing Address of District City State Zip Date Submitted

Beth O'Hanlon CFO 541-966-3103 beth.ohanlon@imesd.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.6156	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax	2		
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.	\$0	

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	0.6156
6.	Election date when your new district received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2022-2023

To assessor of Union County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The InterMountain ESD has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Union County. The property tax, fee, charge or assessment is categorized as stated by this form.

2001 SW Nye Ave Pendleton OR 97801 7/7/2022
Mailing Address of District City State Zip Date Submitted

Beth O'Hanlon CFO 541-966-3103 beth.ohanlon@imesd.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.6156	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax	2		
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$0

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	0.6156
6.	Election date when your new district received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2022-2023

To assessor of Baker County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The InterMountain ESD has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Baker County. The property tax, fee, charge or assessment is categorized as stated by this form.

2001 SW Nye Ave Pendleton OR 97801 7/7/2022
Mailing Address of District City State Zip Date Submitted

Beth O'Hanlon CFO 541-966-3103 beth.ohanlon@imesd.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.6156	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax	2		
3.	Local option capital project tax	3		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$0

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	5	0.6156
6.	Election date when your new district received voter approval for your permanent rate limit	6	
7.	Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2022-2023

To assessor of Malheur County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The InterMountain ESD has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Malheur County. The property tax, fee, charge or assessment is categorized as stated by this form.

2001 SW Nye Ave Pendleton OR 97801 7/7/2022
Mailing Address of District City State Zip Date Submitted

Beth O'Hanlon CFO 541-966-3103 beth.ohanlon@imesd.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.6156		Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2			
3. Local option capital project tax	3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.			
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4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$0	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.6156
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

2022-2023 BUDGET RESOLUTION

A. ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the InterMountain ESD hereby adopts the budget for the fiscal year/school year 2022-2023 in the total amount of **\$67,304,856***
 This budget is now on file at the District Office, 2001 SW Nye Avenue Pendleton, Oregon

B. RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

General Fund		Debt Service Fund	
Instruction.....	254,300	Support Services.....	1,000
Support Services.....	11,999,925	Debt Service.....	1,792,528
Enterprise & Community Service...	0	Total.....	\$1,793,528
Facilities Acquisition	0	Capital Projects Fund	
Transfers.....	424,000	Support Services.....	1,058,000
Apportionment of Funds.....	5,645,306	Facilities Acquisition	194,032
Contingency.....	750,000	Debt Service.....	70,255
Total.....	\$19,073,531	Total.....	\$1,322,287
Special Revenue Fund		Entrepreneurial Fund	
Instruction.....	10,580,640	Support Services.....	12,369,937
Support Services.....	13,569,569	Transfers.....	300,000
Enterprise & Community Service...	29,200	Contingency.....	265,471
Transfers.....	730,000	Total.....	\$12,935,408
Apportionment of Funds.....	4,570,693		
Total.....	\$29,480,102		
		Total APPROPRIATIONS, All Funds . . .	\$64,604,856
		Total Unappropriated and Reserve Amounts, All Funds . . .	2,700,000
		TOTAL ADOPTED BUDGET . . .	\$67,304,856 *

C. RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2022-2023:

(1) At the rate of \$ 0.6156 per \$1000 of assessed value for permanent rate tax

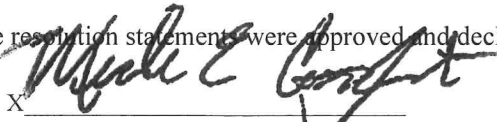
D. CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	Subject to the Education Limitation	Excluded from Limitation
Permanent Rate Tax.....	\$ 0.6156/\$1000	
Local Option Tax.....	\$ NONE	
General Obligation Bond Debt Service.....		\$ NONE

E. ADOPTION, SIGNATURES & WITNESS

The above resolution statements were approved and declared adopted on this 15th day of June, 2022.

X 
 Board of Directors Chair
 Merle Comfort

X 
 Superintendent/Budget Officer
 Dr. Mark S. Mulvihill