

INTERMOUNTAIN EDUCATION SERVICE DISTRICT

2021-2022 Adopted Budget Document

June 9, 2021

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

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INTRODUCTION

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- ↳ **Budget Calendar**
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- ↳ **Service Area Enrollment**
- ↳ **Resolution Tally**
- ↳ **Major Function Summary - All Funds**
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IMESD 2021-2022 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>
Kelly Bissinger, Chair	Position 2 – Zone 2	June 30, 2021
Joe McElligott, Vice-Chair	Position 7 – At Large	June 30, 2023
Ryan Neal	Position 1 – Zone 1	June 30, 2023
Verneda Wagner	Position 3 – Zone 3	June 30, 2023
Steve Muller	Position 4 – Zone 4	June 30, 2021
Merle Comfort	Position 5 – Zone 5	June 30, 2021
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	lone SD	June 30, 2023
5)	Vacant		
6)	Vacant		
7)	Vacant		
8)	Vacant		

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

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT
BUDGET/ELECTION CALENDAR
2021-2022**

- | | |
|--------------------------|--|
| February 17, 2021 | 1. Approve Budget/Election Calendar |
| April 17, 2021 | 1. Publish 1 st Notice of Budget Committee Meeting |
| May 1, 2021 | 1. Publish 2 nd Notice of Budget Committee Meeting |
| May 10, 2021 | 1. Budget Committee Meeting – <u>6:30 PM</u> , IMESD
Lodgepole/Ponderosa
2. Presentation of Budget Message and Proposed Budget |
| May 26, 2021 | 1. Budget Committee Meeting (if needed) |
| June 1, 2021 | 1. Publication of Notice of Budget Hearing and Summary
of Budget and Funds |
| June 9, 2021 | 1. Budget Hearing
2. Regular Board Meeting
3. Adopt Budget, Make Appropriations, and Levy Tax |
| July 15, 2021 | 1. Certify Levy with County Assessor |

Approved by the ESD Board on February 17, 2021

Mark Mulvihill, *Superintendent*

Kelly Bissinger, *Board Chair*

Merle Comfort, *Vice Chair*

Dale Bingham

Joe McElligott

Steve Muller

Ryan Neal

Verneda Wagner

2021-22 Superintendent Budget Message **May 10, 2021**

Overview The 2021-22 IMESD budget is the culmination of an extensive strategic planning process for the agency. All 18 component districts unanimously approved the 2021-22 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 extremely challenging due to the pandemic. However, the response by our agency was outstanding. We helped stabilize the region, 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 2021-22 budget provides this same sense of stability, due to the myriad of anticipated challenges facing our students, who essentially missed a year of school.

The Oregon legislature will finalize the 2021-23 biennial budget in June. Thus, the IMESD 2021-22 budget is based upon current political trends and forecasts. Key anchor points are as follows:

- ESDs will receive 4.5% of a \$9.3 billion State School Fund.
- ESDs will receive funding for the Student Success Act. \$638,000
- IMESD will receive Current Service Level roll-up costs for all major contracts. \$758,000
- IMESD will receive Elementary & Secondary School Emergency Relief Fund (ESSER) funding for COVID-19 cost reimbursement. ESSER II : \$993,000

2021-22 IMESD Budget Highlights The 2021-22 budget reflects the continued trend of agency growth. A key focus area is internal capacity building to meet increased district needs.

- The Local Service Plan (LSP) will be fully implemented. Three FTE will be added: Special Education Administration, Business Office, and IT.
- The IT Department will receive a \$575,000 investment to implement a strategic plan to improve services.
- The Virtual Learning Academy will continue operation to maintain component district enrollment.
- Collective Bargaining Agreements will be honored (3% COLA, \$50 insurance increase).
- The budget will be supplemented through the use of one-time resources: ESSER II dollars and Ending Fund Balance reduction. \$500,000

In summary, the 2021-22 budget reflects the turbulent state of affairs and IMESD’s intent to adapt to the region’s P-14 needs. We are pleased to present a budget that grows quality services and establishes innovative programs based on the Local Service Plan. Due to the multiple revenue streams, the budget is a fluid document, designed to be nimble and responsive to unanticipated requests at the district level.

I appreciate the commitment of our staff in developing the budget, and thank the budget committee for their oversight in the process.

INTERMOUNTAIN ESD
Service Area Enrollment
2020-2021

School	Totals	School	Totals
ATHENA-WESTON		LAGRANDE	
Athena Elementary	119	Central Elementary	365
Weston Middle	221	Rising Stars Day Treatment	18
Weston-McEwen High	208	Greenwood Elementary	247
Total	548	Island City Elementary	242
		LaGrande Middle	497
BURNT RIVER		La Grande High	610
Burnt River School	30	Total	1,979
Total	30		
		MILTON-FREEWATER	
COVE		Gib Elementary	473
Cove Charter School	252	Ferndale Elementary	262
Total	252	Central Middle	385
		McLoughlin High	489
ECHO		Total	1,609
Echo School	290		
Total	290	MORROW COUNTY	
		Morrow SD 1/Morrow Ed Center	149
ELGIN		AC Houghton Elementary	198
Stella Mayfield Elementary	224	Heppner Elementary	162
Elgin High	184	Irrigon Elementary	182
Total	408	Sam Boardman Elementary	322
		Windy River Elementary	247
HELIX		Heppner Jr/Sr High	138
Helix School	162	Irrigon Jr/Sr High	362
Total	162	Riverside Jr/Sr High	457
		Total	2,217
IMBLER			
Imbler Charter School	279	NORTH POWDER	
Total	279	North Powder Charter	244
		Total	244
IONE			
Ione Community Charter	149		
Total	149		

INTERMOUNTAIN ESD
Service Area Enrollment
2020-2021

School	Totals	School	Totals
PENDLETON		UNION	
Pendleton Early Learning Center	202	Union Elem	172
McKay Creek Elementary	237	Union High	154
Sherwood Heights Elementary	437	Total	326
Washington Elementary	399		
Sunridge Middle	677	INTERMOUNTAIN ESD	
Pendleton High	815	Virtual Learning Academy	493
Homestead Youth & Family Services	17	Lifeways Day Treatment	10
Hawthorne Middle/High	46	Total	503
Nixyaawii Community	88		
Total	2,918		
PILOT ROCK			
Pilot Rock Elementary	102		
Pilot Rock High	178		
Total	280		
STANFIELD			
Stanfield Elementary	207		
Stanfield Secondary	293		
Total	500		
UKIAH			
Ukiah	28		
Total	28		
UMATILLA			
McNary Heights Elementary	651		
Clara Brownell Middle	360		
Umatilla High	429		
Total	1,440		
		GRAND TOTAL	14,162

**InterMountain Education Service District
Local Service Plan Tally
2021-2022**

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
2021/2022**

GENERAL FUND	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000: INSTRUCTION	261,843	203,902	867,836	1,133,232	1,133,232	1,133,232
2000: SUPPORT SERVICES	8,152,956	8,932,369	10,746,288	11,829,763	11,829,763	11,829,763
5200: TRANSFERS/FUND TO FUND	306,107	374,767	429,000	424,000	424,000	424,000
5300: APPORTIONMENT TO DISTRICTS	4,295,684	4,355,148	5,025,000	5,050,000	5,050,000	5,050,000
6000: CONTINGENCIES	0	0	713,730	713,730	713,730	713,730
TOTAL GENERAL FUND APPROPRIATIONS	\$ 13,016,590	\$ 13,866,186	\$ 17,781,854	\$ 19,150,725	\$ 19,150,725	\$ 19,150,725
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,893,854	4,476,405	1,839,227	1,839,227	1,839,227	1,839,227
TOTAL GENERAL FUND	\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952

*** 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	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000: INSTRUCTION	5,033,082	5,337,746	8,452,782	9,036,541	9,036,541	9,036,541
2000: SUPPORT SERVICES	6,527,354	7,003,293	9,600,728	10,963,743	10,963,743	10,963,743
3000: COMMUNITY SERVICES	20,793	10,021	39,640	39,200	39,200	39,200
5200: TRANSFERS/FUND TO FUND	324,400	541,524	1,108,027	1,108,027	1,108,027	1,108,027
5300: APPORTIONMENT TO DISTRICTS	2,739,190	2,393,436	4,000,854	4,394,629	4,394,629	4,394,629
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,366,845	1,834,036	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140

CAPITAL PROJECT FUNDS	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
2000: SUPPORT SERVICES	264,435	142,012	365,000	383,000	383,000	383,000
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND	70,254	70,254	70,255	70,255	70,255	70,255
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	\$ 334,689	\$ 212,266	\$ 435,255	\$ 453,255	\$ 453,255	\$ 453,255
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	963,670	925,239	768,122	600,000	600,000	600,000
TOTAL CAPITAL PROJECT FUNDS	\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

*** 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 FUND	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
2000: SUPPORT SERVICES	0	0	500	1,000	1,000	1,000
5100: DEBT SERVICE, PERS	886,413	927,293	966,329	20,452,476	20,452,476	20,452,476
7000: UNAPPROPRIATED or ENDING FUND BALANCE	13,038	10,977	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

ENTREPRENEURIAL FUNDS	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
2000: SUPPORT SERVICES	7,820,735	7,583,863	10,331,431	11,132,224	11,132,224	11,132,224
3000: COMMUNITY SERVICES	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	0	0	0	0	0	0
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	(735,516)	(842,161)	0	0	0	0
TOTAL ENTREPRENEURIAL FUNDS	\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

TOTAL - APPROPRIATIONS	\$ 36,703,246	\$ 37,875,628	\$ 52,717,400	\$ 76,731,820	\$ 76,731,820	\$ 76,731,820
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	5,501,891	6,404,496	2,607,349	2,439,227	2,439,227	2,439,227
GRAND TOTAL - REQUIREMENTS	\$ 42,205,137	\$ 44,280,124	\$ 55,324,749	\$ 79,171,047	\$ 79,171,047	\$ 79,171,047

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

		Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1111	Current Year's Taxes	6,366,813	6,836,620	7,000,000	7,400,000	7,400,000	7,400,000
1112	Prior Year's Taxes	177,792	243,930	200,000	240,000	240,000	240,000
1510	Interest on Investments	77,964	97,688	35,000	35,000	35,000	35,000
1910	Rentals	-	-				
1941	Other LEA	350,785	466,646	906,750	1,400,000	1,400,000	1,400,000
1980	Administrative Fees	742,739	777,443	780,000	950,000	950,000	950,000
1990	Miscellaneous	184,031	396,531	35,000	200,000	200,000	200,000
2199	Other Intermediate Sources	93,741	118,913	94,000	122,012	122,012	122,012
3101	State Replacement	4,831,003	4,938,817	5,452,804	4,938,087	4,938,087	4,938,087
3199	Unrestricted Grants Other	-	-				
3299	Restricted Grants Other	9,900	30,625	9,500	9,500	9,500	9,500
4200	Unrestricted Revenue			-			
4500	Restricted Federal to State	-	-	-			
5200	Interfund Transfers	324,400	541,524	1,108,027	1,108,027	1,108,027	1,108,027
	TOTAL REVENUE	13,159,168	14,448,737	15,621,081	16,402,626	16,402,626	16,402,626
	BEG. FUND BALANCE	3,751,276	3,893,854	4,000,000	4,587,326	4,587,326	4,587,326
	TOTAL RESOURCES	\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1000	Instruction	261,843	203,902	867,836	1,133,232	1,133,232	1,133,232
2000	Support Services	8,152,956	8,932,369	10,746,288	11,829,763	11,829,763	11,829,763
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5200	Interfund Transfers	306,107	374,767	429,000	424,000	424,000	424,000
5300	Apportionment of Funds	4,295,684	4,355,148	5,025,000	5,050,000	5,050,000	5,050,000
6000	Contingency	-	-	713,730	713,730	713,730	713,730
7000	Fund Balance	3,893,854	4,476,405	1,839,227	1,839,227	1,839,227	1,839,227
		\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952

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

	Object	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
100	Salaries	4,492,833	4,631,041	5,891,916	6,631,254	6,631,254	6,631,254
200	Payroll Taxes & Benefits	2,277,456	2,620,474	3,226,431	3,600,709	3,600,709	3,600,709
300	Purchased Services	929,348	995,057	1,236,002	1,305,432	1,305,432	1,305,432
400	Supplies & Materials	287,253	260,276	382,750	484,275	484,275	484,275
500	Capital Outlay	22,446	5,581	17,500	74,500	74,500	74,500
600	Other Objects	81,064	82,318	109,525	116,825	116,825	116,825
700	Transfers/Payments to Districts	4,926,190	5,271,439	6,204,000	6,224,000	6,224,000	6,224,000
810	Contingency	-	-	713,730	713,730	713,730	713,730
	TOTAL EXPENDITURES	13,016,590	13,866,186	17,781,854	19,150,725	19,150,725	19,150,725
	FUND BALANCE	3,893,854	4,476,405	1,839,227	1,839,227	1,839,227	1,839,227
	TOTAL REQUIREMENTS	\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1285	Online Curriculum	242,971	195,905	839,187	1,110,932	1,110,932	1,110,932
1286	Student Intern	18,872	7,997	28,649	22,300	22,300	22,300
2119	Home School / ELL	6,951	7,230	25,040	42,821	42,821	42,821
2122	Counseling Services	180,914	352,261	105,540	94,505	94,505	94,505
2134	Nursing Services	478,957	577,895	669,722	767,714	767,714	767,714
2140	Child Development	1,481,783	1,485,919	1,851,205	1,802,047	1,802,047	1,802,047
2152	Speech Pathology	1,585,283	1,567,369	1,855,491	2,047,793	2,047,793	2,047,793
2153	Audiology	161,628	183,275	201,771	166,042	166,042	166,042
2162	Student Services	474,780	819,828	884,905	937,937	937,937	937,937
2163	Student Services	113,576	220,171	229,918	322,237	322,237	322,237
2210	PTE Instr. Services	123,585	163,290	153,757	181,306	181,306	181,306
2213	Prof. Growth	26,661	28,556	30,200	30,200	30,200	30,200
2230	Assessment	57,832	15,810	109,092	110,973	110,973	110,973
2240	Staff Development	409,049	334,683	532,650	433,236	433,236	433,236
2246	Crystal Apple	5,882	5	8,800	8,800	8,800	8,800
2311	Board Services	97,604	87,796	132,400	133,300	133,300	133,300
2321	Superintendent Services	491,145	529,754	564,125	528,831	528,831	528,831
2520	Fiscal Services	979,992	1,031,511	1,156,871	1,409,475	1,409,475	1,409,475
2542	Building Maintenance	234,638	228,930	308,409	526,768	526,768	526,768
2545	Vehicle	104,349	43,861	121,741	118,144	118,144	118,144
2570	Co-Op Purchasing	66,134	70,178	78,887	80,287	80,287	80,287
2574	Graphics	54,216	57,208	79,235	83,431	83,431	83,431
2610	IS Administration	63,122	59,745	235,066	295,720	295,720	295,720
2620	Distance Learning	130,460	166,356	267,723	208,248	208,248	208,248
2626	Grant Writing	6,232	-	32,928	32,928	32,928	32,928
2633	Communications	157,739	147,709	237,652	315,710	315,710	315,710
2640	Human Resources	360,828	426,567	485,791	499,566	499,566	499,566
2664	Information Technology	299,616	326,462	387,369	651,744	651,744	651,744
5200	Interfund Transfers	306,107	374,767	429,000	424,000	424,000	424,000
5300	Apportionment of Funds	4,295,684	4,355,148	5,025,000	5,050,000	5,050,000	5,050,000
6110	Contingency			713,730	713,730	713,730	713,730
7000	Fund Balance	3,893,854	4,476,405	1,839,227	1,839,227	1,839,227	1,839,227
	TOTAL	\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952

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

Cost Center	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
100	Board Services	124,264	116,352	162,600	163,500	163,500	163,500
110	Superintendent Services	491,145	529,754	564,125	528,831	528,831	528,831
115	Human Resources	360,828	426,567	485,791	499,566	499,566	499,566
120	Business Services	979,992	1,031,511	1,156,871	1,409,475	1,409,475	1,409,475
120	District Payments	4,295,684	4,355,148	5,025,000	5,050,000	5,050,000	5,050,000
180	Building Maintenance	256,566	251,197	333,309	553,668	553,668	553,668
190	Cooperative Purchasing	148,556	91,772	175,728	171,531	171,531	171,531
200	Student Services	1,067,313	1,617,894	1,784,545	2,027,888	2,027,888	2,027,888
220	Instructional Services-Admin.	63,122	59,745	235,066	295,720	295,720	295,720
260	Staff Development	414,931	334,688	541,450	442,036	442,036	442,036
320	Schools-To-Careers	385,428	367,192	1,021,593	1,314,538	1,314,538	1,314,538
340	Home Schooling	6,951	7,229	7,662	8,206	8,206	8,206
380	Communications/Initiatives	288,199	314,065	505,375	523,958	523,958	523,958
385	Grants	6,232	-	32,928	32,928	32,928	32,928
390	Assessment and Testing	57,832	15,810	109,092	110,973	110,973	110,973
400	Child Dev./School Psychology	1,662,697	1,838,180	1,956,745	1,896,552	1,896,552	1,896,552
500	Speech,Hearing and Language	1,746,911	1,750,645	2,057,262	2,213,835	2,213,835	2,213,835
680	Graphics	54,216	57,208	79,235	83,431	83,431	83,431
700	Information Technology	599,616	696,462	687,369	951,744	951,744	951,744
800	Migrant Education	-	-	17,378	34,615	34,615	34,615
	Special Projects Transfers	6,107	4,767	129,000	124,000	124,000	124,000
	Contingency	-	-	713,730	713,730	713,730	713,730
		13,016,590	13,866,186	17,781,854	19,150,725	19,150,725	19,150,725
	Unappropriated Fund Balance	3,893,854	4,476,405	1,839,227	1,839,227	1,839,227	1,839,227
		\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952

GENERAL FUND

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

2021/2022

AS ADOPTED JUNE 9, 2021	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000: INSTRUCTION	261,843	203,902	867,836	1,133,232	1,133,232	1,133,232
2000: SUPPORT SERVICES	8,152,956	8,932,369	10,746,288	11,829,763	11,829,763	11,829,763
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	306,107	374,767	429,000	424,000	424,000	424,000
5300: PAYMENTS TO DISTRICTS	4,295,684	4,355,148	5,025,000	5,050,000	5,050,000	5,050,000
6000: CONTINGENCIES	0	0	713,730	713,730	713,730	713,730
TOTAL GENERAL FUND APPROPRIATIONS	\$ 13,016,590	\$ 13,866,186	\$ 17,781,854	\$ 19,150,725	\$ 19,150,725	\$ 19,150,725
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,893,854	4,476,405	1,839,227	1,839,227	1,839,227	1,839,227
TOTAL REQUIREMENTS	\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952
TOTAL RESOURCES (except property taxes)	10,672,454	11,262,041	12,421,081	13,349,952	13,349,952	13,349,952
PROPERTY TAXES TO BE RECEIVED	6,237,990	7,080,550	7,200,000	7,640,000	7,640,000	7,640,000
TOTAL RESOURCES	\$ 16,910,444	\$ 18,342,591	\$ 19,621,081	\$ 20,989,952	\$ 20,989,952	\$ 20,989,952

*** 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
2021 / 2022

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2018/2019 Actual Revenue	2019/2020 Actual Revenue	2020/2021 Budget Revenue	2021/2022 Proposed Revenue	2021/2022 Approved Revenue	2021/2022 Adopted Revenue
100	GENERAL FUND	R1111	CURRENT YEAR TAXES	6,366,813	6,836,620	7,000,000	7,400,000	7,400,000	7,400,000
	GENERAL FUND	R1112	PRIOR YEAR TAXES	177,792	243,930	200,000	240,000	240,000	240,000
	GENERAL FUND	R1510	INTEREST EARNED	77,964	97,688	35,000	35,000	35,000	35,000
	GENERAL FUND	R1910	RENTALS	0	0	0	0	0	0
	GENERAL FUND	R1941	LEA	350,785	466,646	906,750	1,400,000	1,400,000	1,400,000
	GENERAL FUND	R1980	ADMIN FEES - GRANTS	742,739	777,443	780,000	950,000	950,000	950,000
	GENERAL FUND	R1990	MISC REVENUE	184,031	396,531	35,000	200,000	200,000	200,000
	GENERAL FUND	R2199	OTHER INTERMED SRCS	93,741	118,913	94,000	122,012	122,012	122,012
	GENERAL FUND	R3101	STATE REPLACEMENT	4,831,003	4,938,818	5,452,804	4,938,087	4,938,087	4,938,087
	GENERAL FUND	R3299	RESTR GRANTS OTHER	9,900	30,625	9,500	9,500	9,500	9,500
	GENERAL FUND	R4200	UNREST REV FED TO STATE	0	0	0	0	0	0
	GENERAL FUND	R4500	RESTR REV FED GOV TO STAT	0	0	0	0	0	0
	GENERAL FUND	R5200	INTER/FUND TRNSFRS	324,399	541,524	1,108,027	1,108,027	1,108,027	1,108,027
	GENERAL FUND	R5300	SALE COMP LOSS FXD ASSETS	0	0	0	0	0	0
	GENERAL FUND	R5400	BEG FUND BAL	3,751,276	3,893,854	4,000,000	4,587,326	4,587,326	4,587,326
FUND TOTAL				16,910,444	18,342,591	19,621,081	20,989,952	20,989,952	20,989,952

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
100	100-2213-100-000	PROF GROWTH	249	TUITION REIMBURSEMENT	26,660	28,556	30,000	30,000	30,000	30,000
			410	CONSUM SUPPLIES	0	0	200	200	200	200
		Subtotal -PROF GROWTH				26,660	28,556	30,200	30,200	30,200
	100-2311-100-000	BOARD	314	PROF DEVL-OTHER	2,135	2,085	5,000	5,000	5,000	5,000
			341	TRV IN-DIST	3,463	2,862	3,000	4,000	4,000	4,000
			342	TRV OUT-DIST	5,049	6,638	10,000	10,000	10,000	10,000
			354	ADVERTISING	870	887	500	500	500	500
			381	AUDIT SERVICES	40,500	35,785	38,000	40,000	40,000	40,000
			382	LEGAL SERVICES	1,830	3,588	15,000	15,000	15,000	15,000
			388	ELECTION	14,287	0	12,000	6,000	6,000	6,000
			410	CONSUM SUPPLIES	1,478	3,689	8,000	8,000	8,000	8,000
			640	DUES & FEES	2,701	5,063	8,000	8,000	8,000	8,000
			651	LIAB INSUR	19,016	20,581	24,100	28,000	28,000	28,000
			653	PROP INSUR	6,274	6,586	8,800	8,800	8,800	8,800
670	TAXES/LICENSES	0	33	0	0	0	0			
Subtotal -BOARD				97,604	87,796	132,400	133,300	133,300	133,300	
Total Cost Center 100					124,264	116,352	162,600	163,500	163,500	163,500
110	100-2321-110-000	SUPERINTENDENT	112	CLSIF SALARY	86,210	92,576	91,160	78,388	78,388	78,388
			113	ADM SALARY	188,409	205,576	195,450	200,806	200,806	200,806
			133	EXT CONTRACT	0	0	5,000	5,000	5,000	5,000
			211	PERS	38,071	57,019	54,850	40,606	40,606	40,606
			212	PERS PU	11,368	12,398	0	0	0	0
			213	PERS UAL CONTRI	20,692	23,937	34,900	22,421	22,421	22,421
			220	FICA	17,314	18,741	19,500	18,892	18,892	18,892
			231	WORK COMP	1,325	1,649	1,500	1,462	1,462	1,462
			232	UNEMP COMP	0	927	1,450	702	702	702
			241	ANNUITY	16,500	16,672	16,500	15,000	15,000	15,000
			242	MEDICAL	43,768	45,462	46,500	46,500	46,500	46,500
			244	PACIFIC SOURCE FEE	0	0	54	54	54	54
			245	REGENCE LIFE INSUR	1,070	1,070	1,211	1,100	1,100	1,100
			314	PROF DEVL-OTHER	1,886	1,268	3,000	3,000	3,000	3,000
			319	OTHR PROF TECH SVCS	4,500	0	1,000	1,000	1,000	1,000
			322	REPAIR & MAINT	0	0	500	500	500	500
			324	RENTALS	50	0	0	0	0	0

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
110	100-2321-110-000	SUPERINTENDENT	325	ELECTRICITY	2,017	1,730	2,500	2,500	2,500	2,500
			326	HEAT	601	499	1,000	1,000	1,000	1,000
			327	WATER & SEWER	736	776	800	800	800	800
			341	TRV IN-DIST	2,749	1,911	5,000	5,000	5,000	5,000
			342	TRV OUT-DIST	8,516	6,827	8,000	9,000	9,000	9,000
			351	TELEPHONE	1,069	1,765	1,100	2,700	2,700	2,700
			353	POSTAGE/FREIGHT	194	98	1,000	1,000	1,000	1,000
			354	ADVERTISING	0	0	500	0	0	0
			355	PRINTING	2,545	2,437	7,000	7,000	7,000	7,000
			376	SPEC ACTIVITIES	13,042	11,911	14,000	12,000	12,000	12,000
			389	COPIER/OTHER EQUIP LEASE	5,043	5,025	9,000	9,000	9,000	9,000
			392	XEROX-COPY-FAX	275	309	2,500	1,500	1,500	1,500
			410	CONSUM SUPPLIES	5,564	4,711	8,000	9,000	9,000	9,000
			412	OFFICE SUPPLIES	1,907	1,954	8,000	9,000	9,000	9,000
			440	PERIODICALS	0	0	500	0	0	0
			460	NON CONSUMABLE SUPPLIES	0	0	250	1,500	1,500	1,500
			480	COMPTR HRDWARE	0	1,709	1,500	1,500	1,500	1,500
			640	DUES & FEES	15,435	10,570	20,000	20,000	20,000	20,000
			653	PROP INSUR	203	213	800	800	800	800
			670	TAXES/LICENSES	85	14	100	100	100	100
			Subtotal -SUPERINTENDENT					491,144	529,754	564,125
	100-6110-110-000	OPERATING CONTINGENCY	810	CONTINGENCY	0	0	713,730	713,730	713,730	713,730
Subtotal -OPERATING CONTINGENCY					0	0	713,730	713,730	713,730	713,730
Total Cost Center 110					491,144	529,754	1,277,855	1,242,561	1,242,561	1,242,561
115	100-2640-115-000	HUMAN RES	112	CLSIF SALARY	124,797	136,558	94,567	96,795	96,795	96,795
			113	ADM SALARY	77,087	88,482	116,616	116,961	116,961	116,961
			114	SUPV SALARY	0	0	52,320	52,320	52,320	52,320
			130	ADDTL SALARY	2,430	6,825	19,200	19,200	19,200	19,200
			211	PERS	10,450	29,899	39,978	33,540	33,540	33,540
			213	PERS UAL CONTRI	15,342	18,549	16,985	17,200	17,200	17,200
			220	FICA	15,180	17,166	16,155	16,360	16,360	16,360
			231	WORK COMP	1,013	1,340	1,100	1,090	1,090	1,090
			232	UNEMP COMP	0	708	1,056	535	535	535
			241	ANNUITY	7,887	7,885	7,800	8,550	8,550	8,550

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
115	100-2640-115-000	HUMAN RES	242	MEDICAL	51,418	48,005	47,700	55,800	55,800	55,800
			243	HRA VEBA	3,690	6,765	8,700	8,700	8,700	8,700
			244	PACIFIC SOURCE FEE	3	43	54	54	54	54
			245	REGENCE LIFE INSUR	15	54	85	86	86	86
			314	PROF DEVL-OTHER	3,106	2,836	5,000	5,000	5,000	5,000
			319	OTHR PROF TECH SVCS	10,462	11,272	10,000	10,000	10,000	10,000
			322	REPAIR & MAINT	0	0	250	250	250	250
			325	ELECTRICITY	1,488	1,165	2,500	2,500	2,500	2,500
			326	HEAT	405	336	750	750	750	750
			327	WATER & SEWER	496	522	600	600	600	600
			341	TRV IN-DIST	1,840	1,134	2,500	3,000	3,000	3,000
			342	TRV OUT-DIST	3,760	2,007	6,000	6,000	6,000	6,000
			345	RECRUIT	9,938	22,317	5,000	5,000	5,000	5,000
			351	TELEPHONE	591	466	1,000	1,100	1,100	1,100
			353	POSTAGE/FREIGHT	134	217	1,000	1,000	1,000	1,000
			354	ADVERTISING	1,232	3,025	2,000	2,000	2,000	2,000
			355	PRINTING	117	0	1,000	1,000	1,000	1,000
			382	LEGAL SERVICES	0	405	3,000	3,000	3,000	3,000
			389	COPIER/OTHER EQUIP LEASE	68	67	200	200	200	200
			391	STAFF RECOGNITION	1,460	0	3,000	3,000	3,000	3,000
			392	XEROX-COPY-FAX	41	36	200	200	200	200
			410	CONSUM SUPPLIES	540	276	2,000	2,000	2,000	2,000
			412	OFFICE SUPPLIES	299	748	1,500	1,500	1,500	1,500
			460	NON CONSUMABLE SUPPLIES	1,097	871	1,000	1,000	1,000	1,000
			470	COMP SFTWRE	442	0	2,000	8,500	8,500	8,500
			480	COMPTR HRDWARE	1,804	3,817	0	1,800	1,800	1,800
			640	DUES & FEES	12,101	12,672	12,800	12,800	12,800	12,800
653	PROP INSUR	95	99	175	175	175	175			
Subtotal -HUMAN RES					360,828	426,567	485,791	499,566	499,566	499,566
Total Cost Center 115					360,828	426,567	485,791	499,566	499,566	499,566
120	100-2520-120-000	FISCAL	112	CLSIF SALARY	377,836	393,919	411,800	577,300	577,300	577,300
			113	ADM SALARY	222,752	228,736	249,320	256,798	256,798	256,798
			127	SP CONTRACTS	0	0	20,000	20,000	20,000	20,000
			211	PERS	50,435	82,757	88,900	99,700	99,700	99,700

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
120	100-2520-120-000	FISCAL	213	PERS UAL CONTRI	45,059	49,812	52,900	66,727	66,727	66,727
			220	FICA	44,578	45,856	50,600	63,810	63,810	63,810
			231	WORK COMP	2,372	3,578	3,400	4,229	4,229	4,229
			232	UNEMP COMP	0	1,835	3,400	2,086	2,086	2,086
			241	ANNUITY	17,229	17,231	18,240	19,226	19,226	19,226
			242	MEDICAL	147,749	153,320	162,000	199,950	199,950	199,950
			244	PACIFIC SOURCE FEE	59	59	60	88	88	88
			245	REGENCE LIFE INSUR	183	179	190	200	200	200
			314	PROF DEVL P-OTHER	2,628	3,762	5,000	5,000	5,000	5,000
			319	OTHR PROF TECH SVCS	6,270	3,521	10,000	10,000	10,000	10,000
			322	REPAIR & MAINT	0	0	1,000	1,000	1,000	1,000
			325	ELECTRICITY	4,899	4,201	5,500	5,500	5,500	5,500
			326	HEAT	1,460	1,212	2,500	2,500	2,500	2,500
			327	WATER & SEWER	1,789	1,884	2,000	2,000	2,000	2,000
			341	TRV IN-DIST	10,024	3,893	12,000	12,000	12,000	12,000
			342	TRV OUT-DIST	5,739	3,742	7,000	7,000	7,000	7,000
			351	TELEPHONE	2,137	1,925	2,500	7,000	7,000	7,000
			353	POSTAGE/FREIGHT	5,698	5,225	4,200	4,200	4,200	4,200
			354	ADVERTISING	294	0	111	111	111	111
			355	PRINTING	2,537	1,965	3,000	3,000	3,000	3,000
			389	COPIER/OTHER EQUIP LEASE	1,437	1,421	2,500	2,500	2,500	2,500
			392	XEROX-COPY-FAX	341	271	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	5,128	4,299	9,000	9,000	9,000	9,000
			440	PERIODICALS	195	170	350	350	350	350
			460	NON CONSUMABLE SUPPLIES	4,782	680	7,000	7,000	7,000	7,000
			470	COMP SFTWRE	920	1,256	1,000	1,000	1,000	1,000
			480	COMPTR HRDWARE	6,735	6,580	6,200	3,000	3,000	3,000
			540	EQUIP > \$5000	0	0	5,500	5,500	5,500	5,500
			640	DUES & FEES	8,114	7,684	8,000	10,000	10,000	10,000
			653	PROP INSUR	480	504	700	700	700	700
670	TAXES/LICENSES	131	33	0	0	0	0			
Subtotal -FISCAL					979,992	1,031,511	1,156,871	1,409,475	1,409,475	1,409,475

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
120	100-5300-120-000	DISTRICT PAYMENTS	720	TRANSFR/PYMT	4,295,684	4,355,148	5,025,000	5,050,000	5,050,000	5,050,000
		Subtotal -DISTRICT PAYMENTS			4,295,684	4,355,148	5,025,000	5,050,000	5,050,000	5,050,000
Total Cost Center 120					5,275,676	5,386,658	6,181,871	6,459,475	6,459,475	6,459,475
180	100-2542-180-000	BLDG MAINT	112	CLSIF SALARY	64,271	71,166	70,704	96,740	96,740	96,740
			113	ADM SALARY	14,308	11,929	14,312	110,651	110,651	110,651
			211	PERS	4,915	9,911	12,360	30,165	30,165	30,165
			213	PERS UAL CONTRI	5,852	6,648	6,802	16,600	16,600	16,600
			220	FICA	5,950	6,312	6,505	15,866	15,866	15,866
			231	WORK COMP	402	492	443	4,200	4,200	4,200
			232	UNEMP COMP	0	221	426	520	520	520
			241	ANNUITY	1,079	674	945	6,300	6,300	6,300
			242	MEDICAL	23,857	23,611	28,800	40,920	40,920	40,920
			243	HRA VEBA	0	0	1,350	13,020	13,020	13,020
			245	REGENCE LIFE INSUR	9	9	12	86	86	86
			314	PROF DEVL P-OTHER	1,095	0	2,500	2,500	2,500	2,500
			319	OTHR PROF TECH SVCS	3,235	7,158	8,000	8,000	8,000	8,000
			321	CLEAN SERV	1,623	1,499	5,000	7,000	7,000	7,000
			322	REPAIR & MAINT	25,987	15,850	50,000	50,000	50,000	50,000
			324	RENTALS	40,017	34,657	55,000	55,000	55,000	55,000
			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	4,489	4,926	6,000	6,000	6,000	6,000
			341	TRV IN-DIST	7,406	6,815	5,000	8,000	8,000	8,000
			342	TRV OUT-DIST	2,913	129	7,000	7,000	7,000	7,000
			351	TELEPHONE	1,162	1,172	1,200	2,000	2,000	2,000
			353	POSTAGE/FREIGHT	0	137	500	500	500	500
			410	CONSUM SUPPLIES	11,972	10,282	12,000	27,000	27,000	27,000
			460	NON CONSUMABLE SUPPLIES	11,952	13,089	8,000	15,000	15,000	15,000
			480	COMPTR HRDWARE	1,703	2,009	1,850	0	0	0
			640	DUES & FEES	441	235	500	500	500	500
		Subtotal -BLDG MAINT			234,638	228,931	308,409	526,768	526,768	526,768
	100-2545-180-000	VEHICLE	322	REPAIR & MAINT	16,429	15,897	16,000	15,000	15,000	15,000
			341	TRV IN-DIST	147	62	100	100	100	100

**Intermountain Education Service District
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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted		
180	100-2545-180-000	VEHICLE	410	CONSUM SUPPLIES	26	377	400	400	400	400		
			460	NON CONSUMABLE SUPPLIES	221	382	2,000	4,000	4,000	4,000		
			640	DUES & FEES	347	244	400	400	400	400		
			653	PROP INSUR	4,758	5,304	6,000	7,000	7,000	7,000		
			Subtotal -VEHICLE				21,928	22,267	24,900	26,900	26,900	26,900
Total Cost Center 180					256,566	251,197	333,309	553,668	553,668	553,668		
190	100-2545-190-000	TRANSPORTATION	112	CLSIF SALARY	41,135	4,196	41,960	41,960	41,960	41,960		
			211	PERS	5,681	800	7,999	7,999	7,999	7,999		
			213	PERS UAL CONTRI	3,085	336	3,357	3,357	3,357	3,357		
			220	FICA	3,031	314	3,210	1,995	1,995	1,995		
			231	WORK COMP	211	25	300	1,202	1,202	1,202		
			232	UNEMP COMP	0	0	105	66	66	66		
			242	MEDICAL	16,800	1,450	17,400	11,160	11,160	11,160		
			245	REGENCE LIFE INSUR	7	1	10	5	5	5		
			322	REPAIR & MAINT	1,756	3,166	10,000	10,000	10,000	10,000		
			351	TELEPHONE	0	0	1,000	1,000	1,000	1,000		
			415	FUEL & GAS	7,533	7,522	7,000	8,000	8,000	8,000		
			653	PROP INSUR	3,182	3,784	4,500	4,500	4,500	4,500		
			Subtotal -TRANSPORTATION				82,422	21,594	96,841	91,244	91,244	91,244
				100-2570-190-000	CO-OP	112	CLSIF SALARY	36,928	37,667	40,373	40,373	40,373
211	PERS	5,100				7,179	7,697	7,697	7,697	7,697		
213	PERS UAL CONTRI	2,770				3,013	3,230	3,230	3,230	3,230		
220	FICA	2,652				2,655	3,089	2,440	2,440	2,440		
231	WORK COMP	190				220	215	1,467	1,467	1,467		
232	UNEMP COMP	0				114	202	202	202	202		
241	ANNUITY	0				0	720	720	720	720		
242	MEDICAL	14,280				14,790	15,300	15,300	15,300	15,300		
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				6	8	5	5	5		
351	TELEPHONE	2,839				3,185	3,200	4,000	4,000	4,000		
389	COPIER/OTHER EQUIP LEASE	1,299				1,284	1,300	1,300	1,300	1,300		

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
190	100-2570-190-000	CO-OP	392	XEROX-COPY-FAX	40	35	200	200	200	200
			670	TAXES/LICENSES	32	31	50	50	50	50
		Subtotal -CO-OP				66,134	70,178	78,887	80,287	80,287
Total Cost Center 190					148,556	91,772	175,728	171,531	171,531	171,531
200	100-2134-200-000	NURSING	111	LICEN SALARY	275,930	332,549	342,524	406,281	406,281	406,281
			112	CLSIF SALARY	0	10,626	12,790	11,981	11,981	11,981
			211	PERS	23,916	47,799	52,350	49,865	49,865	49,865
			213	PERS UAL CONTRI	20,684	27,454	28,450	33,480	33,480	33,480
			220	FICA	21,524	26,741	27,740	32,610	32,610	32,610
			231	WORK COMP	1,359	1,732	1,805	2,111	2,111	2,111
			232	UNEMP COMP	0	1,050	1,777	1,045	1,045	1,045
			242	MEDICAL	43,013	64,067	72,900	87,420	87,420	87,420
			243	HRA VEBA	7,840	12,180	36,000	37,200	37,200	37,200
			245	REGENCE LIFE INSUR	33	44	45	50	50	50
			312	PROF DEVL P-LICENSED	2,525	2,404	3,000	4,500	4,500	4,500
			319	OTHR PROF TECH SVCS	64,008	28,442	58,741	58,741	58,741	58,741
			341	TRV IN-DIST	8,191	14,927	20,000	20,000	20,000	20,000
			342	TRV OUT-DIST	2,461	2,405	4,000	5,500	5,500	5,500
			351	TELEPHONE	340	764	1,000	4,000	4,000	4,000
			353	POSTAGE/FREIGHT	0	17	0	30	30	30
			355	PRINTING	33	130	300	600	600	600
			410	CONSUM SUPPLIES	486	2,858	2,000	2,500	2,500	2,500
			460	NON CONSUMABLE SUPPLIES	0	259	500	600	600	600
			470	COMP SFTWRE	1,090	539	0	0	0	0
			480	COMPTR HRDWARE	4,687	0	2,800	7,900	7,900	7,900
			640	DUES & FEES	837	912	1,000	1,300	1,300	1,300
			Subtotal -NURSING				478,957	577,895	669,722	767,714
100-2162-200-000	STDNT SRV	112	CLSIF SALARY	62,671	95,309	12,714	19,000	19,000	19,000	
		113	ADM SALARY	0	0	0	24,980	24,980	24,980	
		211	PERS	4,729	12,972	2,300	5,810	5,810	5,810	
		213	PERS UAL CONTRI	4,564	7,623	950	3,496	3,496	3,496	
		220	FICA	4,703	7,186	895	3,345	3,345	3,345	
		231	WORK COMP	326	503	65	225	225	225	
		232	UNEMP COMP	0	255	464	110	110	110	

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted			
200	100-2162-200-000	STDNT SRV	241	ANNUITY	0	0	0	1,558	1,558	1,558			
			242	MEDICAL	20,699	30,562	4,500	7,626	7,626	7,626			
			243	HRA VEBA	1,568	4,263	0	4,650	4,650	4,650			
			244	PACIFIC SOURCE FEE	0	0	0	15	15	15			
			245	REGENCE LIFE INSUR	10	13	17	22	22	22			
			312	PROF DEVLN-LICENSED	0	0	2,000	2,000	2,000	2,000			
			319	OTHR PROF TECH SVCS	37,994	117,226	105,000	105,000	105,000	105,000			
			341	TRV IN-DIST	0	0	2,000	2,000	2,000	2,000			
			351	TELEPHONE	0	0	0	2,600	2,600	2,600			
			410	CONSUM SUPPLIES	10,884	369	2,000	2,000	2,000	2,000			
			470	COMP SFTWRE	1,550	0	2,000	2,000	2,000	2,000			
			480	COMPTR HRDWARE	0	0	0	1,500	1,500	1,500			
			791	OMAP FEES - DISTRICTS	324,399	541,524	750,000	750,000	750,000	750,000			
			Subtotal -STDNT SRV					474,098	817,805	884,905	937,937	937,937	937,937
			100-2162-200-320	STDNT SERV SPED	113	ADM SALARY	366	0	0	0	0	0	
220	FICA	28			0	0	0	0	0				
231	WORK COMP	2			0	0	0	0	0				
321	CLEAN SERV	0			782	0	0	0	0				
324	RENTALS	0			1,241	0	0	0	0				
410	CONSUM SUPPLIES	285			0	0	0	0	0				
Subtotal -STDNT SERV SPED					682	2,023	0	0	0	0			
100-2163-200-320	STDNT SRV 320	111	LICEN SALARY	0	83,808	78,133	84,424	84,424	84,424				
		112	CLSIF SALARY	7,490	0	200	200	200	200				
		113	ADM SALARY	46,226	35,550	37,250	97,540	97,540	97,540				
		211	PERS	6,235	18,717	19,735	27,744	27,744	27,744				
		213	PERS UAL CONTRI	4,035	9,549	9,240	14,570	14,570	14,570				
		220	FICA	3,967	9,028	8,830	13,930	13,930	13,930				
		231	WORK COMP	264	635	580	910	910	910				
		232	UNEMP COMP	0	352	580	455	455	455				
		241	ANNUITY	2,601	3,020	2,367	12,333	12,333	12,333				
		242	MEDICAL	9,758	24,384	24,840	32,610	32,610	32,610				
		244	PACIFIC SOURCE FEE	0	0	54	54	54	54				
		245	REGENCE LIFE INSUR	27	34	48	145	145	145				
		249	TUITION REIMBURSEMENT	3,896	4,383	1,461	2,922	2,922	2,922				

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
200	100-2163-200-320	STDNT SRV 320	312	PROF DEVL P-LICENSED	893	5,546	2,000	3,500	3,500	3,500
			314	PROF DEVL P-OTHER	1,682	0	0	0	0	0
			316	DATA PROCES	0	0	15,000	0	0	0
			325	ELECTRICITY	5,950	7,238	6,000	6,000	6,000	6,000
			326	HEAT	1,717	2,088	2,500	2,500	2,500	2,500
			327	WATER & SEWER	2,259	3,245	2,000	2,500	2,500	2,500
			341	TRV IN-DIST	5,548	4,613	6,000	6,000	6,000	6,000
			342	TRV OUT-DIST	3,981	2,975	5,000	5,000	5,000	5,000
			351	TELEPHONE	178	321	500	500	500	500
			353	POSTAGE/FREIGHT	24	28	150	150	150	150
			354	ADVERTISING	390	0	0	0	0	0
			355	PRINTING	169	138	300	300	300	300
			389	COPIER/OTHER EQUIP LEASE	158	158	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	1,015	1,177	1,750	1,100	1,100	1,100
			412	OFFICE SUPPLIES	0	102	300	300	300	300
			440	PERIODICALS	100	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	879	0	1,000	750	750	750
			470	COMP SFTWRE	0	0	0	0	0	0
			480	COMPTR HRDWARE	2,654	1,557	0	1,700	1,700	1,700
			640	DUES & FEES	595	595	1,300	1,300	1,300	1,300
653	PROP INSUR	885	929	1,300	1,300	1,300	1,300			
Subtotal -STDNT SRV 320					113,576	220,171	229,918	322,237	322,237	322,237
Total Cost Center 200					1,067,313	1,617,893	1,784,545	2,027,888	2,027,888	2,027,888
220	100-2610-220-000	IS ADMIN	112	CLSIF SALARY	7,811	1,210	20,409	12,387	12,387	12,387
			113	ADM SALARY	9,410	21,386	116,605	141,298	141,298	141,298
			211	PERS	662	3,072	22,226	23,362	23,362	23,362
			213	PERS UAL CONTRI	1,288	1,808	9,330	13,295	13,295	13,295
			220	FICA	1,317	1,727	8,930	11,820	11,820	11,820
			231	WORK COMP	85	128	578	764	764	764
			232	UNEMP COMP	-13	99	584	394	394	394
			241	ANNUITY	1,198	2,269	8,500	10,375	10,375	10,375
			242	MEDICAL	3,362	1,451	15,300	23,250	23,250	23,250
			245	REGENCE LIFE INSUR	2	4	4	75	75	75
			249	TUITION REIMBURSEMENT	1,461	1,461	0	0	0	0

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
220	100-2610-220-000	IS ADMIN	312	PROF DEVL P-LICENSED	378	695	1,000	3,000	3,000	3,000
			314	PROF DEVL P-OTHER	1,187	369	500	0	0	0
			319	OTHR PROF TECH SVCS	198	295	0	20,000	20,000	20,000
			321	CLEAN SERV	0	1,043	1,500	2,700	2,700	2,700
			324	RENTALS	0	100	0	0	0	0
			325	ELECTRICITY	7,327	6,284	6,000	6,000	6,000	6,000
			326	HEAT	2,184	1,813	2,000	2,000	2,000	2,000
			327	WATER & SEWER	2,675	2,818	3,000	3,000	3,000	3,000
			341	TRV IN-DIST	4,487	2,347	4,000	4,000	4,000	4,000
			342	TRV OUT-DIST	4,990	1,569	3,000	4,500	4,500	4,500
			351	TELEPHONE	891	802	1,500	1,250	1,250	1,250
			353	POSTAGE/FREIGHT	119	192	150	500	500	500
			355	PRINTING	0	0	250	250	250	250
			389	COPIER/OTHER EQUIP LEASE	1,217	1,203	1,500	1,500	1,500	1,500
			392	XEROX-COPY-FAX	208	140	800	800	800	800
			410	CONSUM SUPPLIES	1,442	760	1,000	1,000	1,000	1,000
			460	NON CONSUMABLE SUPPLIES	1,366	54	0	1,500	1,500	1,500
			480	COMPTR HRDWARE	3,770	455	1,500	1,700	1,700	1,700
			640	DUES & FEES	2,245	2,245	2,500	2,500	2,500	2,500
			653	PROP INSUR	1,827	1,918	2,400	2,500	2,500	2,500
670	TAXES/LICENSES	28	29	0	0	0	0			
Subtotal -IS ADMIN					63,122	59,745	235,066	295,720	295,720	295,720
Total Cost Center 220					63,122	59,745	235,066	295,720	295,720	295,720
260	100-2240-260-000	TEACHERS SVCS	111	LICEN SALARY	163,840	164,846	169,750	164,700	164,700	164,700
			112	CLSIF SALARY	109	0	0	0	0	0
			113	ADM SALARY	25,442	0	110,510	110,510	110,510	110,510
			127	SP CONTRACTS	71,665	34,601	34,789	34,789	34,789	34,789
			211	PERS	26,090	33,335	55,859	27,250	27,250	27,250
			213	PERS UAL CONTRI	19,198	15,437	30,977	13,178	13,178	13,178
			220	FICA	19,800	15,102	24,105	12,600	12,600	12,600
			231	WORK COMP	1,296	1,150	1,563	856	856	856
			232	UNEMP COMP	0	549	1,600	440	440	440
			241	ANNUITY	1,557	0	6,500	6,500	6,500	6,500
			242	MEDICAL	37,940	34,670	54,000	18,600	18,600	18,600

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted			
260	100-2240-260-000	TEACHERS SVCS	244	PACIFIC SOURCE FEE	0	0	54	54	54	54			
			245	REGENCE LIFE INSUR	33	14	18	9	9	9			
			312	PROF DEVL P-LICENSED	3,378	4,600	10,000	10,000	10,000	10,000			
			314	PROF DEVL P-OTHER	600	0	1,500	1,500	1,500	1,500			
			319	OTHR PROF TECH SVCS	0	0	0	0	0	0			
			324	RENTALS	12,000	12,000	12,000	12,000	12,000	12,000			
			325	ELECTRICITY	0	0	500	500	500	500			
			326	HEAT	0	0	500	500	500	500			
			327	WATER & SEWER	0	0	500	500	500	500			
			341	TRV IN-DIST	18,960	11,727	12,000	12,000	12,000	12,000			
			342	TRV OUT-DIST	1,418	472	1,000	1,000	1,000	1,000			
			351	TELEPHONE	1,248	946	1,500	1,500	1,500	1,500			
			353	POSTAGE/FREIGHT	0	28	50	50	50	50			
			355	PRINTING	518	440	1,000	1,000	1,000	1,000			
			389	COPIER/OTHER EQUIP LEASE	68	67	100	100	100	100			
			392	XEROX-COPY-FAX	41	36	100	100	100	100			
			410	CONSUM SUPPLIES	3,848	4,605	2,000	3,000	3,000	3,000			
			460	NON CONSUMABLE SUPPLIES	0	0	175	0	0	0			
			480	COMPTR HRDWARE	0	0	0	0	0	0			
			640	DUES & FEES	0	59	0	0	0	0			
			Subtotal -TEACHERS SVCS					409,049	334,683	532,650	433,236	433,236	433,236
			100-2246-260-000	CRYSTAL APPLE	324	RENTALS	350	0	1,200	1,200	1,200	1,200	
					341	TRV IN-DIST	0	0	100	100	100	100	
353	POSTAGE/FREIGHT	98			5	150	150	150	150				
354	ADVERTISING	595			0	1,000	1,000	1,000	1,000				
355	PRINTING	166			0	350	350	350	350				
410	CONSUM SUPPLIES	4,673			0	6,000	6,000	6,000	6,000				
Subtotal -CRYSTAL APPLE					5,882	5	8,800	8,800	8,800	8,800			
Total Cost Center 260					414,931	334,688	541,450	442,036	442,036	442,036			
320	100-1285-320-000	ON LINE LEARNING	111	LICEN SALARY	0	0	256,750	296,125	296,125	296,125			
			112	CLSIF SALARY	0	0	0	81,189	81,189	81,189			
			113	ADM SALARY	50,884	26,387	26,387	74,440	74,440	74,440			
			127	SP CONTRACTS	65,000	37,500	311,200	175,078	175,078	175,078			
			211	PERS	10,978	11,120	22,500	83,416	83,416	83,416			

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
320	100-1285-320-000	ON LINE LEARNING	213	PERS UAL CONTRI	9,004	5,111	10,048	50,147	50,147	50,147
			220	FICA	8,781	4,845	9,610	45,955	45,955	45,955
			231	WORK COMP	539	369	632	3,200	3,200	3,200
			232	UNEMP COMP	0	165	314	1,570	1,570	1,570
			241	ANNUITY	3,114	1,557	1,559	6,025	6,025	6,025
			242	MEDICAL	8,400	4,350	55,400	91,140	91,140	91,140
			243	HRA VEBA	0	0	0	32,550	32,550	32,550
			244	PACIFIC SOURCE FEE	0	0	0	42	42	42
			245	REGENCE LIFE INSUR	37	18	37	105	105	105
			311	INSTR SERV-PUPIL	0	0	0	128,800	128,800	128,800
			319	OTHR PROF TECH SVCS	46,000	65,404	101,500	10,000	10,000	10,000
			341	TRV IN-DIST	464	0	1,500	3,000	3,000	3,000
			342	TRV OUT-DIST	0	0	500	1,000	1,000	1,000
			351	TELEPHONE	0	0	0	500	500	500
			355	PRINTING	0	0	0	600	600	600
			410	CONSUM SUPPLIES	4,220	755	750	8,900	8,900	8,900
			460	NON CONSUMABLE SUPPLIES	0	0	0	1,000	1,000	1,000
			470	COMP SFTWRE	35,552	38,325	40,000	15,650	15,650	15,650
			480	COMPTR HRDWARE	0	0	0	0	0	0
			640	DUES & FEES	0	0	500	500	500	500
			Subtotal -ON LINE LEARNING					242,971	195,905	839,187
100-1286-320-000	STUDENT INTERNSHIP	112	CLSIF SALARY	16,737	7,034	26,000	20,000	20,000	20,000	
		213	PERS UAL CONTRI	753	375	0	0	0	0	
		220	FICA	1,280	538	1,914	1,530	1,530	1,530	
		231	WORK COMP	101	48	165	200	200	200	
		232	UNEMP COMP	0	1	70	70	70	70	
		341	TRV IN-DIST	0	0	500	500	500	500	
Subtotal -STUDENT INTERNSHIP					18,872	7,997	28,649	22,300	22,300	22,300
100-2210-320-000	STUDENT IMPVT	111	LICEN SALARY	43,236	42,367	39,580	44,850	44,850	44,850	
		112	CLSIF SALARY	19,095	36,874	11,790	24,225	24,225	24,225	
		127	SP CONTRACTS	0	17,800	20,000	20,000	20,000	20,000	
		133	EXT CONTRACT	225	225	225	225	225	225	
		211	PERS	7,621	15,247	9,840	11,030	11,030	11,030	
		213	PERS UAL CONTRI	4,744	7,781	4,100	5,525	5,525	5,525	

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
320	100-2210-320-000	STUDENT IMPVT	220	FICA	4,624	7,075	3,950	5,284	5,284	5,284
			231	WORK COMP	310	554	271	366	366	366
			232	UNEMP COMP	0	311	257	173	173	173
			241	ANNUITY	0	0	180	180	180	180
			242	MEDICAL	17,976	28,196	14,400	19,530	19,530	19,530
			243	HRA VEBA	294	51	870	870	870	870
			244	PACIFIC SOURCE FEE	0	0	38	38	38	38
			245	REGENCE LIFE INSUR	8	12	6	10	10	10
			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	240	68	1,500	1,500	1,500	1,500
			324	RENTALS	0	0	250	250	250	250
			341	TRV IN-DIST	981	1,002	2,000	2,500	2,500	2,500
			342	TRV OUT-DIST	0	51	0	0	0	0
			351	TELEPHONE	341	321	500	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	70	5	100	100	100	100
			355	PRINTING	611	87	300	100	100	100
			389	COPIER/OTHER EQUIP LEASE	119	117	300	100	100	100
			392	XEROX-COPY-FAX	72	62	150	100	100	100
			410	CONSUM SUPPLIES	5,556	3,843	5,000	5,000	5,000	5,000
			412	OFFICE SUPPLIES	0	0	200	1,000	1,000	1,000
			440	PERIODICALS	0	0	100	0	0	0
			460	NON CONSUMABLE SUPPLIES	15,899	1,168	1,000	2,000	2,000	2,000
			470	COMP SFTWRE	0	72	25,000	25,000	25,000	25,000
			480	COMPTR HRDWARE	1,562	0	1,500	0	0	0
			640	DUES & FEES	0	0	350	350	350	350
Subtotal -STUDENT IMPVT					123,585	163,290	153,757	181,306	181,306	181,306
Total Cost Center 320					385,428	367,192	1,021,593	1,314,538	1,314,538	1,314,538
340	100-2119-340-000	HOME SCHOOL	112	CLSIF SALARY	4,063	4,143	4,265	4,695	4,695	4,695
			211	PERS	345	564	581	525	525	525
			213	PERS UAL CONTRI	305	331	342	352	352	352
			220	FICA	311	317	327	336	336	336
			231	WORK COMP	21	23	23	25	25	25
			232	UNEMP COMP	0	13	22	11	11	11

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
340	100-2119-340-000	HOME SCHOOL	241	ANNUITY	141	141	150	150	150	150
			242	MEDICAL	1,583	1,641	1,800	1,860	1,860	1,860
			245	REGENCE LIFE INSUR	1	1	2	2	2	2
			353	POSTAGE/FREIGHT	182	56	100	250	250	250
			412	OFFICE SUPPLIES	0	0	50	0	0	0
			Subtotal -HOME SCHOOL					6,951	7,229	7,662
Total Cost Center 340					6,951	7,229	7,662	8,206	8,206	8,206
380	100-2620-380-000	INTRMTN INITVS	112	CLSIF SALARY	44,233	51,813	63,466	32,719	32,719	32,719
			113	ADM SALARY	29,293	32,971	45,799	45,799	45,799	45,799
			133	EXT CONTRACT	0	0	20,000	20,000	20,000	20,000
			211	PERS	2,730	9,907	19,925	17,786	17,786	17,786
			213	PERS UAL CONTRI	5,530	6,783	17,021	15,021	15,021	15,021
			220	FICA	5,239	6,087	7,708	5,708	5,708	5,708
			231	WORK COMP	368	488	520	523	523	523
			232	UNEMP COMP	0	231	495	163	163	163
			241	ANNUITY	2,334	1,857	3,024	480	480	480
			242	MEDICAL	18,131	20,823	25,740	7,440	7,440	7,440
			244	PACIFIC SOURCE FEE	38	38	42	25	25	25
			245	REGENCE LIFE INSUR	5	6	8	9	9	9
			312	PROF DEVL P-LICENSED	3,034	0	3,000	3,000	3,000	3,000
			314	PROF DEVL P-OTHER	680	1,345	900	900	900	900
			319	OTHR PROF TECH SVCS	3,474	679	20,000	20,000	20,000	20,000
			321	CLEAN SERV	1,208	1,043	1,200	1,200	1,200	1,200
			325	ELECTRICITY	1,064	1,024	1,200	1,200	1,200	1,200
			326	HEAT	356	295	500	500	500	500
			327	WATER & SEWER	436	459	500	500	500	500
			341	TRV IN-DIST	5,052	4,569	6,000	6,000	6,000	6,000
			342	TRV OUT-DIST	3,575	66	3,000	3,000	3,000	3,000
			351	TELEPHONE	355	356	500	900	900	900
			353	POSTAGE/FREIGHT	21	2,726	3,000	3,000	3,000	3,000
			355	PRINTING	199	383	750	750	750	750
			410	CONSUM SUPPLIES	1,301	15,455	10,000	10,000	10,000	10,000
			412	OFFICE SUPPLIES	25	184	375	375	375	375
460	NON CONSUMABLE SUPPLIES	292	4,756	10,000	10,000	10,000	10,000			

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted	
380	100-2620-380-000	INTRMTN INITVS	480	COMPTR HRDWARE	1,189	1,437	1,800	0	0	0	
			640	DUES & FEES	135	405	1,000	1,000	1,000	1,000	
			653	PROP INSUR	161	169	250	250	250	250	
		Subtotal -INTRMTN INITVS				130,460	166,356	267,723	208,248	208,248	208,248
	100-2633-380-000	INTMTN COMMUN	112	CLSIF SALARY	37,000	27,829	49,805	87,603	87,603	87,603	87,603
			113	ADM SALARY	63,745	54,513	71,690	83,718	83,718	83,718	83,718
			211	PERS	8,733	11,207	16,533	20,473	20,473	20,473	20,473
			213	PERS UAL CONTRI	7,554	6,587	9,720	13,706	13,706	13,706	13,706
			220	FICA	7,653	6,291	9,293	13,107	13,107	13,107	13,107
			231	WORK COMP	506	481	624	880	880	880	880
			232	UNEMP COMP	0	252	608	429	429	429	429
			241	ANNUITY	5,604	4,485	5,606	6,229	6,229	6,229	6,229
			242	MEDICAL	13,650	11,791	19,800	33,480	33,480	33,480	33,480
			243	HRA VEBA	5,292	4,385	16,200	18,600	18,600	18,600	18,600
			244	PACIFIC SOURCE FEE	0	0	50	50	50	50	50
			245	REGENCE LIFE INSUR	72	56	73	85	85	85	85
			314	PROF DEVL P-OTHER	0	0	6,000	6,000	6,000	6,000	6,000
			319	OTHR PROF TECH SVCS	0	5,878	6,000	6,200	6,200	6,200	6,200
			325	ELECTRICITY	2,141	1,836	2,400	2,400	2,400	2,400	2,400
			326	HEAT	638	530	1,000	1,000	1,000	1,000	1,000
			327	WATER & SEWER	782	823	1,000	1,000	1,000	1,000	1,000
			341	TRV IN-DIST	772	1,562	2,000	2,000	2,000	2,000	2,000
			342	TRV OUT-DIST	530	437	1,500	1,500	1,500	1,500	1,500
			351	TELEPHONE	696	1,121	1,300	2,500	2,500	2,500	2,500
			353	POSTAGE/FREIGHT	33	4	100	100	100	100	100
			354	ADVERTISING	1,170	0	1,500	1,500	1,500	1,500	1,500
			355	PRINTING	14	21	500	500	500	500	500
			410	CONSUM SUPPLIES	24	0	750	750	750	750	750
			412	OFFICE SUPPLIES	299	289	600	600	600	600	600
			440	PERIODICALS	453	500	500	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	0	1,000	1,800	1,800	1,800	1,800
			470	COMP SFTWRE	378	6,833	7,000	7,000	7,000	7,000	7,000

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380	100-2633-380-000	INTMTN COMMUN	480	COMPTR HRDWARE	0	0	4,000	1,500	1,500	1,500
			640	DUES & FEES	0	0	500	500	500	500
		Subtotal -INTMTN COMMUN				157,739	147,709	237,652	315,710	315,710
Total Cost Center 380					288,199	314,065	505,375	523,958	523,958	523,958
385	100-2626-385-000	GRANTS	113	ADM SALARY	5,400	0	27,000	27,000	27,000	27,000
			213	PERS UAL CONTRI	392	0	2,160	2,160	2,160	2,160
			220	FICA	413	0	2,066	2,066	2,066	2,066
			231	WORK COMP	27	0	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				6,232	0	32,928	32,928
Total Cost Center 385					6,232	0	32,928	32,928	32,928	32,928
390	100-2230-390-000	ASSESSMENT	111	LICEN SALARY	6,500	3,420	6,000	6,628	6,628	6,628
			112	CLSIF SALARY	6,772	6,766	6,975	7,999	7,999	7,999
			127	SP CONTRACTS	264	296	27,749	27,750	27,750	27,750
			211	PERS	966	1,578	2,480	2,341	2,341	2,341
			213	PERS UAL CONTRI	1,012	839	1,050	1,169	1,169	1,169
			220	FICA	1,035	802	995	1,200	1,200	1,200
			231	WORK COMP	67	61	67	76	76	76
			232	UNEMP COMP	0	29	65	38	38	38
			241	ANNUITY	0	0	210	210	210	210
			242	MEDICAL	1,680	1,740	1,800	1,860	1,860	1,860
			245	REGENCE LIFE INSUR	1	1	1	2	2	2
			319	OTHR PROF TECH SVCS	39,253	0	60,000	60,000	60,000	60,000
			341	TRV IN-DIST	57	37	250	250	250	250
			342	TRV OUT-DIST	0	0	250	250	250	250
			351	TELEPHONE	178	160	500	500	500	500
			353	POSTAGE/FREIGHT	7	0	100	100	100	100
389	COPIER/OTHER EQUIP LEASE	17	17	50	50	50	50			

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390	100-2230-390-000	ASSESSMENT	392	XEROX-COPY-FAX	10	9	50	50	50	50
			410	CONSUM SUPPLIES	13	55	500	500	500	500
		Subtotal -ASSESSMENT				57,832	15,810	109,092	110,973	110,973
Total Cost Center 390					57,832	15,810	109,092	110,973	110,973	110,973
400	100-2122-400-000	NON SPED PSYCH	111	LICEN SALARY	109,574	229,873	36,985	38,299	38,299	38,299
			211	PERS	15,132	34,229	16,255	7,088	7,088	7,088
			213	PERS UAL CONTRI	8,218	18,390	3,007	3,065	3,065	3,065
			220	FICA	8,068	17,241	4,278	2,930	2,930	2,930
			231	WORK COMP	532	1,124	651	195	195	195
			232	UNEMP COMP	0	732	401	96	96	96
			242	MEDICAL	25,200	40,541	9,000	9,300	9,300	9,300
			243	HRA VEBA	0	5,075	0	0	0	0
			244	PACIFIC SOURCE FEE	27	27	27	27	27	27
			245	REGENCE LIFE INSUR	11	23	36	5	5	5
			319	OTHR PROF TECH SVCS	14,000	0	28,000	28,000	28,000	28,000
			341	TRV IN-DIST	151	4,482	3,000	3,000	3,000	3,000
			355	PRINTING	0	82	0	0	0	0
			410	CONSUM SUPPLIES	0	441	2,500	2,500	2,500	2,500
			480	COMPTR HRDWARE	0	0	1,400	0	0	0
Subtotal -NON SPED PSYCH				180,914	352,261	105,540	94,505	94,505	94,505	
100-2140-400-320	SCH PSY&BHVL SVC	111	LICEN SALARY	866,434	852,839	991,000	1,038,350	1,038,350	1,038,350	
		112	CLSIF SALARY	19,821	10,626	25,800	11,981	11,981	11,981	
		113	ADM SALARY	50,884	52,774	88,508	39,022	39,022	39,022	
		211	PERS	109,775	151,153	189,802	173,509	173,509	173,509	
		213	PERS UAL CONTRI	76,128	73,837	89,893	87,148	87,148	87,148	
		220	FICA	68,488	66,474	84,106	83,335	83,335	83,335	
		231	WORK COMP	4,566	4,518	5,241	5,455	5,455	5,455	
		232	UNEMP COMP	0	2,805	5,387	2,724	2,724	2,724	
		241	ANNUITY	3,113	3,114	4,983	2,492	2,492	2,492	
		242	MEDICAL	210,051	203,744	250,200	245,520	245,520	245,520	
		244	PACIFIC SOURCE FEE	81	81	173	81	81	81	
		245	REGENCE LIFE INSUR	125	116	162	130	130	130	
		249	TUITION REIMBURSEMENT	1,461	2,922	3,000	3,000	3,000	3,000	
312	PROF DEVL P-LICENSED	5,873	3,858	9,000	6,000	6,000	6,000			

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
400	100-2140-400-320	SCH PSY&BHVL SVC	314	PROF DEVL P-OTHER	821	120	1,000	1,000	1,000	1,000
			319	OTHR PROF TECH SVCS	1,950	1,600	7,500	5,000	5,000	5,000
			321	CLEAN SERV	1,208	0	2,200	1,500	1,500	1,500
			324	RENTALS	1,400	1,696	1,000	1,900	1,900	1,900
			325	ELECTRICITY	3,623	3,107	4,000	4,000	4,000	4,000
			326	HEAT	1,068	896	1,200	1,200	1,200	1,200
			327	WATER & SEWER	1,323	1,393	1,200	1,500	1,500	1,500
			341	TRV IN-DIST	25,779	21,535	25,000	29,000	29,000	29,000
			342	TRV OUT-DIST	9,688	6,059	12,000	12,000	12,000	12,000
			351	TELEPHONE	809	481	1,000	1,700	1,700	1,700
			353	POSTAGE/FREIGHT	238	303	500	500	500	500
			355	PRINTING	72	25	1,000	1,000	1,000	1,000
			389	COPIER/OTHER EQUIP LEASE	68	68	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	14,777	11,550	16,000	16,000	16,000	16,000
			412	OFFICE SUPPLIES	24	136	1,000	1,000	1,000	1,000
			440	PERIODICALS	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	330	0	1,000	2,000	2,000	2,000
			470	COMP SFTWRE	0	0	2,000	2,000	2,000	2,000
			471	TEST KITS	1,209	2,828	15,000	15,000	15,000	15,000
			480	COMPTR HRDWARE	0	4,667	8,850	4,500	4,500	4,500
640	DUES & FEES	595	595	1,000	1,000	1,000	1,000			
Subtotal -SCH PSY&BHVL SVC					1,481,783	1,485,919	1,851,205	1,802,047	1,802,047	1,802,047
Total Cost Center 400					1,662,697	1,838,180	1,956,745	1,896,552	1,896,552	1,896,552
500	100-2152-500-320	SP PATH	111	LICEN SALARY	816,234	741,719	940,890	1,047,591	1,047,591	1,047,591
			112	CLSIF SALARY	104,777	80,301	105,803	115,600	115,600	115,600
			113	ADM SALARY	0	0	0	41,303	41,303	41,303
			134	ADDTL SALARY	0	0	14,895	14,895	14,895	14,895
			211	PERS	93,360	125,862	188,720	160,866	160,866	160,866
			213	PERS UAL CONTRI	69,886	65,761	88,780	95,557	95,557	95,557
			220	FICA	68,319	60,924	84,930	91,377	91,377	91,377
			231	WORK COMP	4,483	4,238	5,605	6,022	6,022	6,022
			232	UNEMP COMP	0	2,444	5,589	2,989	2,989	2,989
			241	ANNUITY	0	0	3,000	1,869	1,869	1,869
			242	MEDICAL	230,352	199,706	270,000	329,220	329,220	329,220

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500	100-2152-500-320	SP PATH	243	HRA VEBA	5,670	7,105	54,000	54,000	54,000	54,000			
			244	PACIFIC SOURCE FEE	0	0	54	54	54	54			
			245	REGENCE LIFE INSUR	111	94	125	150	150	150			
			312	PROF DEVL-LICENSED	2,078	2,576	6,000	6,000	6,000	6,000			
			314	PROF DEVL-OTHER	199	402	200	500	500	500			
			319	OTHR PROF TECH SVCS	147,058	255,032	21,000	21,000	21,000	21,000			
			322	REPAIR & MAINT	0	0	200	200	200	200			
			324	RENTALS	800	969	1,000	1,100	1,100	1,100			
			325	ELECTRICITY	1,852	1,589	2,500	2,500	2,500	2,500			
			326	HEAT	552	458	1,200	800	800	800			
			327	WATER & SEWER	676	712	800	800	800	800			
			341	TRV IN-DIST	13,210	9,381	20,000	20,000	20,000	20,000			
			342	TRV OUT-DIST	1,387	369	5,000	5,000	5,000	5,000			
			353	POSTAGE/FREIGHT	139	134	200	200	200	200			
			355	PRINTING	695	265	2,000	1,000	1,000	1,000			
			385	MANAGE SRVS	0	0	400	0	0	0			
			389	COPIER/OTHER EQUIP LEASE	1,347	1,333	1,500	1,500	1,500	1,500			
			392	XEROX-COPY-FAX	324	369	2,500	2,500	2,500	2,500			
			410	CONSUM SUPPLIES	2,388	1,177	5,000	5,000	5,000	5,000			
			412	OFFICE SUPPLIES	0	0	500	500	500	500			
			460	NON CONSUMABLE SUPPLIES	495	209	1,000	1,000	1,000	1,000			
			470	COMP SFTWRE	0	0	1,200	1,200	1,200	1,200			
			471	TEST KITS	11,079	2,344	10,000	10,000	10,000	10,000			
			472	INSTRUCTIONAL KITS	0	0	1,500	1,500	1,500	1,500			
			480	COMPTR HRDWARE	7,812	1,573	8,400	3,000	3,000	3,000			
			640	DUES & FEES	0	298	1,000	1,000	1,000	1,000			
			670	TAXES/LICENSES	0	28	0	0	0	0			
			Subtotal -SP PATH					1,585,283	1,567,370	1,855,491	2,047,793	2,047,793	2,047,793
			100-2153-500-320	AUDIOLOGY	111	LICEN SALARY	78,569	90,442	82,520	72,233	72,233	72,233	
					112	CLSIF SALARY	22,916	24,758	36,087	27,639	27,639	27,639	
					211	PERS	11,568	18,530	20,388	10,999	10,999	10,999	
					213	PERS UAL CONTRI	7,715	9,216	9,635	7,990	7,990	7,990	
220	FICA	7,399			8,459	9,255	7,645	7,645	7,645				
231	WORK COMP	502			594	582	508	508	508				

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2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
500	100-2153-500-320	AUDIOLOGY	232	UNEMP COMP	0	356	540	251	251	251
			242	MEDICAL	18,480	19,098	19,800	15,810	15,810	15,810
			244	PACIFIC SOURCE FEE	54	54	54	46	46	46
			245	REGENCE LIFE INSUR	8	8	10	21	21	21
			312	PROF DEVLN-LICENSED	70	0	500	500	500	500
			314	PROF DEVLN-OTHER	199	275	500	500	500	500
			322	REPAIR & MAINT	3,703	3,374	4,000	4,000	4,000	4,000
			325	ELECTRICITY	864	741	800	800	800	800
			326	HEAT	258	214	300	300	300	300
			327	WATER & SEWER	316	332	400	400	400	400
			341	TRV IN-DIST	4,160	2,698	6,000	6,000	6,000	6,000
			342	TRV OUT-DIST	252	175	1,000	1,000	1,000	1,000
			351	TELEPHONE	356	321	1,000	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	229	224	500	500	500	500
			354	ADVERTISING	0	0	500	500	500	500
			355	PRINTING	2,130	1,428	2,000	2,000	2,000	2,000
			389	COPIER/OTHER EQUIP LEASE	80	79	200	200	200	200
			392	XEROX-COPY-FAX	20	23	200	200	200	200
			410	CONSUM SUPPLIES	1,712	300	2,000	2,000	2,000	2,000
			412	OFFICE SUPPLIES	0	0	500	500	500	500
460	NON CONSUMABLE SUPPLIES	67	0	2,000	2,000	2,000	2,000			
480	COMPTR HRDWARE	0	1,573	0	0	0	0			
640	DUES & FEES	0	0	500	500	500	500			
670	TAXES/LICENSES	0	2	0	0	0	0			
Subtotal -AUDIOLOGY					161,628	183,275	201,771	166,042	166,042	166,042
Total Cost Center 500					1,746,911	1,750,645	2,057,262	2,213,835	2,213,835	2,213,835
680	100-2574-680-000	GRAPHICS	112	CLSIF SALARY	31,086	31,703	33,635	33,795	33,795	33,795
			122	CLSF SUB SALARY	0	0	5,000	5,000	5,000	5,000
			211	PERS	4,293	6,043	6,225	5,681	5,681	5,681
			213	PERS UAL CONTRI	2,331	2,536	2,611	2,704	2,704	2,704
			220	FICA	2,378	2,425	2,498	2,586	2,586	2,586
			231	WORK COMP	162	172	175	180	180	180
			232	UNEMP COMP	0	96	164	85	85	85
			242	MEDICAL	13,272	13,746	14,220	14,694	14,694	14,694

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
680	100-2574-680-000	GRAPHICS	245	REGENCE LIFE INSUR	6	6	7	6	6	6
			319	OTHR PROF TECH SVCS	0	0	500	500	500	500
			322	REPAIR & MAINT	0	0	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	534	481	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
			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	500	4,500	4,500	4,500
			480	COMPTR HRDWARE	153	0	0	0	0	0
			Subtotal -GRAPHICS					54,216	57,208	79,235
Total Cost Center 680					54,216	57,208	79,235	83,431	83,431	83,431
700	100-2664-700-000	INFO TECH	112	CLSIF SALARY	52,153	108,554	106,700	224,905	224,905	224,905
			113	ADM SALARY	40,812	0	40,812	0	0	0
			211	PERS	9,068	15,025	14,520	26,876	26,876	26,876
			213	PERS UAL CONTRI	6,222	8,684	8,550	17,995	17,995	17,995
			220	FICA	7,112	8,204	8,160	17,210	17,210	17,210
			231	WORK COMP	467	643	560	1,154	1,154	1,154
			232	UNEMP COMP	0	328	535	563	563	563
			241	ANNUITY	3,113	0	3,109	3,109	3,109	3,109
			242	MEDICAL	20,490	23,222	22,500	46,500	46,500	46,500
			243	HRA VEBA	2,940	6,090	18,000	6,600	6,600	6,600
			244	PACIFIC SOURCE FEE	0	5	6	6	6	6
			245	REGENCE LIFE INSUR	44	17	17	26	26	26
			319	OTHR PROF TECH SVCS	9,478	20,757	5,000	10,000	10,000	10,000
			322	REPAIR & MAINT	250	1,010	100	0	0	0
			325	ELECTRICITY	7,451	6,390	8,200	5,500	5,500	5,500
			326	HEAT	2,221	1,844	3,500	2,000	2,000	2,000

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2021 / 2022**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted	
700	100-2664-700-000	INFO TECH	327	WATER & SEWER	2,720	2,865	3,000	3,000	3,000	3,000	
			351	TELEPHONE	34,835	5,010	6,500	7,000	7,000	7,000	
			353	POSTAGE/FREIGHT	15	40	100	100	100	100	
			356	TELECOMM	0	29,055	46,000	46,000	46,000	46,000	
			410	CONSUM SUPPLIES	4,781	4,810	5,500	5,500	5,500	5,500	
			460	NON CONSUMABLE SUPPLIES	7,358	7,233	8,000	8,000	8,000	8,000	
			470	COMP SFTWRE	65,279	70,609	65,000	148,000	148,000	148,000	
			480	COMPTR HRDWARE	0	0	0	1,700	1,700	1,700	
			540	EQUIP > \$5000	22,446	5,581	12,000	69,000	69,000	69,000	
			640	DUES & FEES	360	485	1,000	1,000	1,000	1,000	
	Subtotal -INFO TECH					299,616	326,462	387,369	651,744	651,744	651,744
	100-5200-700-000	INTERFUND TRANSFERS	710	FUND MODIFICATIONS	300,000	370,000	300,000	300,000	300,000	300,000	
Subtotal -INTERFUND TRANSFERS					300,000	370,000	300,000	300,000	300,000	300,000	
Total Cost Center 700					599,616	696,462	687,369	951,744	951,744	951,744	
800	100-2119-800-000	ELL	112	CLSIF SALARY	0	0	10,144	19,216	19,216	19,216	
			211	PERS	0	0	1,430	1,430	1,430	1,430	
			213	PERS UAL CONTRI	0	0	832	1,538	1,538	1,538	
			220	FICA	0	0	776	1,475	1,475	1,475	
			231	WORK COMP	0	0	110	102	102	102	
			232	UNEMP COMP	0	0	136	49	49	49	
			242	MEDICAL	0	0	2,450	9,300	9,300	9,300	
			245	REGENCE LIFE INSUR	0	0	0	5	5	5	
	342	TRV OUT-DIST	0	0	1,500	1,500	1,500	1,500			
Subtotal -ELL					0	0	17,378	34,615	34,615	34,615	
Total Cost Center 800					0	0	17,378	34,615	34,615	34,615	
999	100-5200-999-000	SPECIAL PROJECT TRANSFER	710	FUND MODIFICATIONS	6,107	4,767	129,000	124,000	124,000	124,000	
					Subtotal -SPECIAL PROJECT TRANSFER					6,107	4,767
	100-7000-999-000	UNAPP FUND BALANCE	820	UNAPP FUND BAL	0	0	1,839,227	1,839,227	1,839,227	1,839,227	
Subtotal -UNAPP FUND BALANCE					0	0	1,839,227	1,839,227	1,839,227	1,839,227	
Total Cost Center 999					6,107	4,767	1,968,227	1,963,227	1,963,227	1,963,227	
General Fund - Total					13,016,590	13,866,186	19,621,081	20,989,952	20,989,952	20,989,952	

SPECIAL REVENUE FUNDS

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

2021/2022

AS ADOPTED JUNE 9, 2021	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000: INSTRUCTION	5,033,082	5,337,746	8,452,782	9,036,541	9,036,541	9,036,541
2000: SUPPORT SERVICES	6,527,354	7,003,293	9,600,728	10,963,743	10,963,743	10,963,743
3000: ENTERPRISE & COMMUNITY	20,793	10,021	39,640	39,200	39,200	39,200
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	324,400	541,524	1,108,027	1,108,027	1,108,027	1,108,027
5300: PAYMENTS TO DISTRICTS	2,739,190	2,393,436	4,000,854	4,394,629	4,394,629	4,394,629
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,366,845	1,834,036	0	0	0	0
TOTAL REQUIREMENTS	\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140
TOTAL RESOURCES (except property taxes)	\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140

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

		Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1920	Miscellaneous Donations	13,233	25,000	25,000	-	-	-
1922	Buck Creek/Kiwanis Cabin	21,725	-	12,000	25,000	25,000	25,000
1941	Other LEA	873,931	1,075,397	1,126,379	1,384,377	1,384,377	1,384,377
1945	Childrens Rodeo	7,216	3,795	6,000	6,000	6,000	6,000
1947	Employee Fund	3,815	4,889	4,000	4,000	4,000	4,000
1990	Miscellaneous Revenue	864,394	1,490,623	779,500	774,500	774,500	774,500
1998	IT/E Rate Awards	30,725	-	-	-	-	-
3201	State Contract Revenue	7,818,584	8,472,816	13,697,653	14,077,288	14,077,288	14,077,288
3210	State Funds Restricted	-	1,338	-	-	-	-
3299	Restricted Grants Other	10,033	-	13,000	13,000	13,000	13,000
4300	Restricted Revenue	28,320	23,900	10,000	10,000	10,000	10,000
4305	Federal Revenue	2,086,597	1,597,724	2,130,567	2,226,138	2,226,138	2,226,138
4500	Restricted Revenue Fed	-	55,337	459,903	1,056,944	1,056,944	1,056,944
4501	Title 1C	1,036,900	1,281,162	1,786,477	2,024,613	2,024,613	2,024,613
4504	Carl Perkins Revenue	256,820	281,869	315,788	382,835	382,835	382,835
4504	CP Reserve & Mini Grant	43,378	38,004	60,381	61,381	61,381	61,381
4508	PL 101-476 IDEA	1,718,943	1,396,590	1,306,654	1,852,842	1,852,842	1,852,842
4700	Federal Revenue	-	-	-	-	-	-
5200	Interfund Transfers	6,107	4,767	24,000	24,000	24,000	24,000
	TOTAL REVENUE	14,820,721	15,753,211	21,757,302	23,922,918	23,922,918	23,922,918
	BEG FUND BALANCE	1,190,943	1,366,845	1,444,729	1,619,222	1,619,222	1,619,222
	TOTAL RESOURCES	\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
209	Eastern Promise / Regional Promise	276,085	-	300,000	150,087	150,087	150,087
210	Regional Assessment Contract	628,025	770,997	746,699	830,832	830,832	830,832
211	Early Learning Hub	766,848	644,039	920,151	890,067	890,067	890,067
212	ELH Miscellaneous Grants	9,791	59,008	70,000	-	-	-
222	Basic Carl Perkins	241,238	272,433	287,788	344,835	344,835	344,835
225	Carl Perkins	58,960	50,440	88,381	99,381	99,381	99,381
230	Chronic Absenteeism	234,011	140,054	217,742	-	-	-
236	Miscellaneous Fed/State Grants	741,871	704,528	900,349	771,138	771,138	771,138
237	School Safety		55,337	150,000	87,407	87,407	87,407
240	Regional Education Network (REN)		199,665	1,365,514	1,322,617	1,322,617	1,322,617
241	Student Success Act		432,785	443,722	637,925	637,925	637,925
245	Administration Special Funds	64,769	34,368	58,000	71,000	71,000	71,000
247	Riverbend Youth (Student Body)	4,065	4,065	5,000	5,000	5,000	5,000
252	River Bend	571,847	519,088	487,888	505,822	505,822	505,822
260	IDEA	1,718,943	1,396,590	1,306,654	1,852,842	1,852,842	1,852,842
263	District Reimbursement	761,517	904,012	974,379	1,097,657	1,097,657	1,097,657
264	EI/Regional Special Grant	305,301	195,186	305,218	439,720	439,720	439,720
265	ESSER	-	-	789,403	1,226,100	1,226,100	1,226,100
266	EI/ECSE Expansion	-	-	1,914,559	2,400,045	2,400,045	2,400,045
267	Early Intervention/Early Childhood SPED	4,970,734	5,268,512	6,307,884	6,610,797	6,610,797	6,610,797
268	Long Term Care & Treatment	432,992	430,487	368,254	331,488	331,488	331,488
270	Regional Programs	1,380,454	1,188,914	1,341,767	1,770,397	1,770,397	1,770,397
275	Medicaid Fee for Services	866,743	783,925	606,202	612,370	612,370	612,370
276	Medicaid Administrative Billing	940,542	1,784,433	1,460,000	1,460,000	1,460,000	1,460,000
281	Elliott Fund	28	28	-	-	-	-
293	Migrant Preschool	112,442	110,200	134,199	137,590	137,590	137,590
294	Migrant Education Current Year	700,276	843,265	1,188,597	1,405,161	1,405,161	1,405,161
295	Migrant Summer June - September	144,969	207,258	240,923	259,104	259,104	259,104
297	Migrant Education Prior Year	56,905	120,439	139,413	139,413	139,413	139,413
298	Migrant Summer - April - June	22,308	-	83,345	83,345	83,345	83,345
TOTAL RESOURCES		\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
209	Eastern Promise / Regional Promise	276,085	-	300,000	150,087	150,087	150,087
210	Regional Assessment Contract	449,999	500,886	746,699	830,832	830,832	830,832
211	Early Learn Hub	766,848	644,039	920,151	890,067	890,067	890,067
212	ELH Miscellaneous Grants	9,791	59,008	70,000	-	-	-
222	Basic Carl Perkins	241,238	272,433	287,788	344,835	344,835	344,835
225	Carl Perkins	58,960	50,440	88,381	99,381	99,381	99,381
230	Chronic Absenteeism	234,011	140,054	217,742	-	-	-
236	Miscellaneous Fed/State Grants	684,228	704,528	900,349	771,138	771,138	771,138
237	School Safety		55,337	150,000	87,407	87,407	87,407
240	Regional Educator Network (REN)		199,665	1,365,514	1,322,617	1,322,617	1,322,617
241	Student Success Act		432,785	443,722	637,925	637,925	637,925
245	Administration Special Funds	45,182	22,506	58,000	71,000	71,000	71,000
247	Riverbend Youth (Student Body	-	-	5,000	5,000	5,000	5,000
252	River Bend	469,266	416,709	487,888	505,822	505,822	505,822
260	IDEA	1,718,943	1,396,590	1,306,654	1,852,842	1,852,842	1,852,842
263	District Reimbursement	761,517	904,012	974,379	1,097,657	1,097,657	1,097,657
264	EI/Regional Special Grant	305,301	195,186	305,218	439,720	439,720	439,720
265	ESSER	-	-	789,403	1,226,100	1,226,100	1,226,100
266	EI/ECSE Expansion	-	-	1,914,559	2,400,045	2,400,045	2,400,045
267	Early Intervention/Early Childhood SPED	4,970,734	5,268,512	6,307,884	6,610,797	6,610,797	6,610,797
268	Long Term Care & Treatment	432,992	430,487	368,254	331,488	331,488	331,488
270	Regional Programs	1,380,454	1,188,914	1,341,767	1,770,397	1,770,397	1,770,397
275	Medicaid Fee for Services	349,571	368,452	606,202	612,370	612,370	612,370
276	Medicaid Administrative Billing	452,799	754,287	1,460,000	1,460,000	1,460,000	1,460,000
281	Elliott Fund	-	28	-	-	-	-
293	Migrant Preschool	112,442	110,200	134,199	137,590	137,590	137,590
294	Migrant Education Current Year	700,276	843,265	1,188,597	1,405,161	1,405,161	1,405,161
295	Migrant Summer June - September	144,969	207,258	240,923	259,104	259,104	259,104
297	Migrant Education Prior Year	56,905	120,439	139,413	139,413	139,413	139,413
298	Migrant Summer - April - June	22,308	-	83,345	83,345	83,345	83,345
		14,644,819	15,286,020	23,202,031	25,542,140	25,542,140	25,542,140
	Ending Fund balance	1,366,845	1,834,036	-	-	-	-
	TOTAL EXPENDITURES	\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1000	Instruction	5,033,082	5,337,746	8,452,782	9,036,541	9,036,541	9,036,541
2000	Support Services	6,527,354	7,003,293	9,600,728	10,963,743	10,963,743	10,963,743
3000	Enterprise and Community Serv.	20,793	10,021	39,640	39,200	39,200	39,200
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5200	Interfund Transfers	324,400	541,524	1,108,027	1,108,027	1,108,027	1,108,027
5300	Apportionment to Districts	2,739,190	2,393,436	4,000,854	4,394,629	4,394,629	4,394,629
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	1,366,845	1,834,036	-	-	-	-
TOTAL REQUIREMENTS		\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140

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

	Object	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
100	Salaries	5,566,351	6,116,868	8,783,266	9,706,815	9,706,815	9,706,815
200	Payroll Taxes & Benefits	2,999,873	3,617,208	4,701,061	5,490,303	5,490,303	5,490,303
300	Purchased Services	1,541,291	1,161,573	2,714,651	2,701,334	2,701,334	2,701,334
400	Supplies & Materials	665,507	468,323	654,229	607,395	607,395	607,395
500	Capital Outlay	11,273	49,752	25,000	72,000	72,000	72,000
600	Other Objects	754,574	790,515	964,943	1,211,637	1,211,637	1,211,637
700	Fund Transfers/Dist Apportion	3,105,950	3,081,781	5,358,881	5,752,656	5,752,656	5,752,656
810	Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES		14,644,819	15,286,020	23,202,031	25,542,140	25,542,140	25,542,140
FUND BALANCE		1,366,845	1,834,036	-	-	-	-
TOTAL REQUIREMENTS		\$ 16,011,664	\$ 17,120,056	\$ 23,202,031	\$ 25,542,140	\$ 25,542,140	\$ 25,542,140

DEBT SERVICE FUND

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT
DEBT SERVICE FUND
ADOPTED BUDGET
2021/2022**

AS ADOPTED JUNE 9, 2021	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	0	0	500	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	886,413	927,293	966,329	20,452,476	20,452,476	20,452,476
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	13,038	10,977	0	0	0	0
TOTAL REQUIREMENTS	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476
TOTAL RESOURCES (except property taxes)	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

*** 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	938,270	966,829	20,453,476	20,453,476	20,453,476
DEBT SERVICE FUND	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

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

		Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1510	Interest Earned	11,746	9,551	500	1,000	1,000	1,000
1979	Bond Intercept	879,601	915,681	966,329	1,972,456	1,972,456	1,972,456
5110	Bond Proceeds	-	-	-	18,480,020	18,480,020	18,480,020
5200	Interfund Transfers	-	-	-	-	-	-
	TOTAL REVENUE	891,347	925,232	966,829	20,453,476	20,453,476	20,453,476
	BEG FUND BALANCE	8,104	13,038	-	-	-	-
	TOTAL RESOURCES	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
300	Debt Service Fund	899,451	938,270	966,829	20,453,476	20,453,476	20,453,476
	TOTAL REVENUE	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
300	Debt Service Fund	886,413	927,293	966,829	20,453,476	20,453,476	20,453,476
	Ending Fund balance	13,038	10,977				
	TOTAL EXPENDITURES	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	-	-	500	1,000	1,000	1,000
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5100	Debt Service	886,413	927,293	966,329	20,452,476	20,452,476	20,452,476
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	13,038	10,977	-	-	-	-
TOTAL REQUIREMENTS		\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

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

	Object	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
100	Salaries	-	-	-	-	-	-
200	Payroll Taxes & Benefits	-	-	-	-	-	-
300	Purchased Services	-	-	-	-	-	-
400	Supplies & Materials	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
600	Other Objects	886,413	927,293	966,829	20,453,476	20,453,476	20,453,476
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
	TOTAL EXPENDITURES	886,413	927,293	966,829	20,453,476	20,453,476	20,453,476
	FUND BALANCE	13,038	10,977	-	-	-	-
	TOTAL REQUIREMENTS	\$ 899,451	\$ 938,270	\$ 966,829	\$ 20,453,476	\$ 20,453,476	\$ 20,453,476

CAPITAL PROJECT FUNDS

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

2021/2022

AS ADOPTED JUNE 9, 2021	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	264,435	142,012	365,000	383,000	383,000	383,000
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5100: DEBT SERVICE	70,254	70,254	70,255	70,255	70,255	70,255
6000: CONTINGENCIES	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	\$ 334,689	\$ 212,266	\$ 435,255	\$ 453,255	\$ 453,255	\$ 453,255
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	963,670	925,239	768,122	600,000	600,000	600,000
TOTAL REQUIREMENTS	\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255
TOTAL RESOURCES (except property taxes)	\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

*** 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	1,228,080	1,067,220	1,133,122	983,000	983,000	983,000
Fund 425: Program Building Fund	70,279	70,285	70,255	70,255	70,255	70,255
CAPITAL PROJECT FUNDS	\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

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

		Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1510	Interest Earned	4,877	4,529	5,000	5,000	5,000	5,000
1910	Rentals	111,409	107,403	108,255	108,255	108,255	108,255
1990	Miscellaneous Revenue	45,685	61,903	47,000	47,000	47,000	47,000
5200	Interfund Transfers	-	-	105,000	100,000	100,000	100,000
5300	Apportionments/Sale Fixed Assets	1,400	-	-	-	-	-
	TOTAL REVENUE	163,371	173,835	265,255	260,255	260,255	260,255
	BEG FUND BALANCE	1,134,988	963,670	938,122	793,000	793,000	793,000
	TOTAL RESOURCES	\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
400	Capital Projects Fund	93,111	103,575	195,000	190,000	190,000	190,000
425	Program Buildings Fund	70,260	70,260	70,255	70,255	70,255	70,255
		163,371	173,835	265,255	260,255	260,255	260,255
	Beginning Fund balance	1,134,988	963,670	938,122	793,000	793,000	793,000
	TOTAL REVENUE	\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
400	Capital Projects Fund	264,435	142,012	365,000	383,000	383,000	383,000
425	Program Buildings Fund	70,254	70,254	70,255	70,255	70,255	70,255
		334,689	212,266	435,255	453,255	453,255	453,255
	Ending Fund balance	963,670	925,239	768,122	600,000	600,000	600,000
	TOTAL EXPENDITURES	\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	264,435	142,012	365,000	383,000	383,000	383,000
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5000	Transfers and Other Uses	70,254	70,254	70,255	70,255	70,255	70,255
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	963,670	925,239	768,122	600,000	600,000	600,000
TOTAL REQUIREMENTS		\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

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

	Object	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
100	Salaries	-	-	-	-	-	-
200	Payroll Taxes & Benefits	-	-	-	-	-	-
300	Purchased Services	580	-	60,000	60,000	60,000	60,000
400	Supplies & Materials	21,047	-	-	-	-	-
500	Capital Outlay	242,808	142,012	305,000	323,000	323,000	323,000
600	Other Objects	70,254	70,254	70,255	70,255	70,255	70,255
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
	TOTAL EXPENDITURES	334,689	212,266	435,255	453,255	453,255	453,255
	FUND BALANCE	963,670	925,239	768,122	600,000	600,000	600,000
TOTAL REQUIREMENTS		\$ 1,298,359	\$ 1,137,505	\$ 1,203,377	\$ 1,053,255	\$ 1,053,255	\$ 1,053,255

ENTREPRENEURIAL FUNDS

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

2021/2022

AS ADOPTED JUNE 9, 2021	2018/2019 Actual	2019/2020 Actual	2020/2021 Budget	2021/2022 Proposed	2021/2022 Approved	2021/2022 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	7,820,735	7,583,863	10,331,431	11,132,224	11,132,224	11,132,224
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND	0	0	0	0	0	0
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	(735,516)	(842,161)	0	0	0	0
TOTAL REQUIREMENTS	\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224
TOTAL RESOURCES (except property taxes)	\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

*** 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	1,518,291	1,606,182	1,168,772	1,126,123	1,126,123	1,126,123
Fund 525: Communication & Print Solutions	319,391	282,146	319,100	239,231	239,231	239,231
Fund 598: Technology	5,247,537	4,853,374	8,843,559	9,766,870	9,766,870	9,766,870
ENTREPRENEURIAL FUNDS	\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

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

		Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1902	UPS/Fed Ex	4	13	200	-	-	-
1904	Central Store K12 Local Districts	664,229	596,504	615,000	620,000	620,000	620,000
1906	AEPA	322,784	515,625	300,000	350,000	350,000	350,000
1910	Rentals	3,900	3,900	-	-	-	-
1911	Lamination In & Out District	1,054	1,168	1,100	1,100	1,100	1,100
1912	Printing In & Out District	147,857	124,366	130,000	70,000	70,000	70,000
1913	Color Copier In & Out District	61,371	50,741	45,000	45,000	45,000	45,000
1914	Graphics Paper	37,724	35,164	35,000	35,000	35,000	35,000
1915	Design Education	41,291	37,328	21,000	20,000	20,000	20,000
1916	Postage	1,527	1,389	2,000	2,000	2,000	2,000
1941	Other LEA	1,563,922	1,556,700	1,598,250	1,243,973	1,243,973	1,243,973
1950	Resale Supplies/Equip/Software	4,042,234	3,923,327	5,897,612	7,463,975	7,463,975	7,463,975
1970	Telecom (Cell)	104,284	76,684	94,839	106,730	106,730	106,730
1975	Electronic Repair	134	-	-	-	-	-
1990	Miscellaneous	42,631	36,007	43,000	48,000	48,000	48,000
1998	IT:E Rate Awards/Contracts	497,683	441,219	503,802	555,000	555,000	555,000
3201	State Contract Revenue	-	-	-	49,889	49,889	49,889
5100	Debt Financing	-	-	-	-	-	-
5200	Interfund Transfers	300,000	370,000	300,000	300,000	300,000	300,000
5300	Sale/Comp Loss Fixed Assets	-	-	-	-	-	-
	TOTAL REVENUE	7,832,629	7,770,135	9,586,803	10,910,667	10,910,667	10,910,667
	BEG FUND BALANCE	(747,410)	(1,028,433)	744,628	221,557	221,557	221,557
	TOTAL RESOURCES	\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
502	Intermountain Cooperative	1,518,291	1,606,182	1,168,772	1,126,123	1,126,123	1,126,123
525	Intermountain Communication	319,391	282,146	319,100	239,231	239,231	239,231
598	Intermountain Technology	5,247,537	4,853,374	8,843,559	9,766,870	9,766,870	9,766,870
TOTAL REVENUE		\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

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

Fund	Description	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
502	Intermountain Cooperative	1,021,605	960,604	1,168,772	1,126,123	1,126,123	1,126,123
525	Intermountain Communication	290,380	253,122	319,100	239,231	239,231	239,231
598	Intermountain Technology	6,508,750	6,370,137	8,843,559	9,766,870	9,766,870	9,766,870
		7,820,735	7,583,863	10,331,431	11,132,224	11,132,224	11,132,224
	Ending Fund balance	(735,516)	(842,161)	-	-	-	-
TOTAL EXPENDITURES		\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	7,820,735	7,583,863	10,331,431	11,132,224	11,132,224	11,132,224
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5000	Transfers and Other Uses	-	-	-	-	-	-
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	(735,516)	(842,161)	-	-	-	-
TOTAL REQUIREMENTS		\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

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

	Object	Audit Data - Prior Two Years		Budget 2020-2021	July 1, 2021 to June 30, 2022 Budget		
		2018-2019	2019-2020		Proposed	Approved	Adopted
100	Salaries	2,160,506	2,230,496	2,385,645	2,026,233	2,026,233	2,026,233
200	Payroll Taxes & Benefits	1,152,097	1,320,579	1,532,574	1,238,086	1,238,086	1,238,086
300	Purchased Services	459,747	379,154	530,587	520,860	520,860	520,860
400	Supplies & Materials	3,978,475	3,611,783	5,824,000	7,286,970	7,286,970	7,286,970
500	Capital Outlay	48,119	17,160	29,000	22,000	22,000	22,000
600	Other Objects	21,791	24,691	29,625	38,075	38,075	38,075
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES		7,820,735	7,583,863	10,331,431	11,132,224	11,132,224	11,132,224
FUND BALANCE		(735,516)	(842,161)	-	-	-	-
TOTAL REQUIREMENTS		\$ 7,085,219	\$ 6,741,702	\$ 10,331,431	\$ 11,132,224	\$ 11,132,224	\$ 11,132,224

APPENDICES

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

EO-11292
NOTICE OF BUDGET
COMMITTEE MEETING
INTERMOUNTAIN EDUCATION
SERVICE DISTRICT

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

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

NOTICE IS HEREBY GIVEN,
pursuant to ORS 294.426, that
a meeting of the budget commit-
tee of the InterMountain Educa-
tion Service District will be held
on the 10th day of May, 2021
at 6:30 p.m. for the purpose of
receiving the budget message
and budget document of the
district for the fiscal year 2021-
22. The meeting will be held at
the InterMountain Education
Service District, 2001 SW Nye
Ave., Pendleton, Oregon. Due
to statewide Covid-19 restric-
tions, the District will follow OHA
social distancing and safety pro-
tocols. In addition, the meeting
will be available for viewing via
Zoom. The link will be posted
on the District website at [https://
imesd.k12.or.us](https://imesd.k12.or.us)

EO-11292 NOTICE OF BUDGET
COMMITTEE

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:
04/17/2021

This is a public meeting where
deliberations of the budget com-
mittee will take place and any
person may appear and com-
ment 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, 2021 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.

Subscribed and sworn to before me
on this **19th day of April, A.D. 2021**

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

Mark Mulvihill, Superintendent &
Budget Officer
Dated April 17, 2021
Web Page Dates April 17 – May
10, 2021
Publish April 17, 2021

Dayle Stinson

Kathryn Bedford Brown
Notary Public of Oregon



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the InterMountain Education Service District will be held on June 9, 2021 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, 2021 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, zoom meeting link 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 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$5,208,975	\$7,127,479	\$7,221,105
Current Year Property Taxes, other than Local Option Taxes	7,080,550	7,200,000	7,640,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	12,837,213	13,723,516	17,473,366
Revenue from Intermediate Sources	118,913	94,000	122,012
Revenue from State Sources	13,443,597	19,172,957	19,087,764
Revenue from Federal Sources	4,674,585	6,069,770	7,614,753
Interfund Transfers	916,291	1,537,027	1,532,027
All Other Budget Resources	0	0	18,480,020
Total Resources	\$44,280,124	\$54,924,749	\$79,171,047

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$12,978,405	\$17,060,827	\$18,364,302
Other Associated Payroll Costs	7,558,261	9,460,066	10,329,098
Purchased Services	2,535,784	4,541,240	4,587,626
Supplies & Materials	4,340,382	6,460,979	8,378,640
Capital Outlay	214,506	376,500	491,500
Other Objects (except debt service & interfund transfers)	8,334,452	11,130,447	30,292,186
Debt Service*	997,547	1,036,584	2,042,711
Interfund Transfers*	916,291	1,537,027	1,532,027
Operating Contingency	0	713,730	713,730
Unappropriated Ending Fund Balance & Reserves	6,404,496	2,607,349	2,439,227
Total Requirements	\$44,280,124	\$54,924,749	\$79,171,047

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$5,541,648	\$9,320,618	\$10,169,773
FTE	52	62	89
2000 Support Services	23,661,537	30,643,947	34,309,730
FTE	166	161	174
3000 Enterprise & Community Service	10,021	39,640	39,200
FTE	0	0	0
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	997,547	1,036,584	2,042,711
5200 Interfund Transfers*	916,291	1,537,027	1,532,027
5300 Apportionment of Funds	6,748,584	9,025,854	9,444,629
5400 PERS UAL Lump Sum payment	0	0	18,480,020
6000 Contingency	0	713,730	713,730
7000 Unappropriated Ending Fund Balance	6,404,496	2,607,349	2,439,227
Total Requirements	\$44,280,124	\$54,924,749	\$79,171,047
Total FTE	218	223	263

* 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 2021-2022 budget was built utilizing the current state and federal funding estimates. The District is considering selling pension obligation bonds to limit is payroll liability with the Oregon Public Employee Retirement System.

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	\$6,035,000	\$18,480,020
Other Borrowings	\$201,350	
Total	\$6,236,350	\$18,480,020

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

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

EO-11415 NOTICE OF BUDGET HEARING A

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:
06/01/2021

Subscribed and sworn to before me on this **1st day of June, A.D. 2021**

Dayle Stinson

Kathryn Bedford Brown
Notary Public of Oregon



EO-11415 NOTICE OF BUDGET HEARING			
A public meeting of the InterMountain Education Service District will be held on June 9, 2021 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, 2021 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, zoom meeting link 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 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$5,208,975	\$7,127,479	\$7,221,105
Current Year Property Taxes, other than Local Option Taxes	7,080,550	7,200,000	7,640,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	12,837,213	13,723,516	17,473,366
Revenue from Intermediate Sources	118,913	94,000	122,012
Revenue from State Sources	13,443,597	19,172,957	19,087,764
Revenue from Federal Sources	4,674,585	6,069,770	7,614,753
Interfund Transfers	916,291	1,537,027	1,532,027
All Other Budget Resources	0	0	18,480,020
Total Resources	\$44,280,124	\$54,924,749	\$79,171,047
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$12,978,405	\$17,060,827	\$18,364,302
Other Associated Payroll Costs	7,558,261	9,460,066	10,329,098
Purchased Services	2,535,784	4,541,240	4,587,626
Supplies & Materials	4,340,382	6,460,979	8,378,640
Capital Outlay	214,506	376,500	491,500
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Unappropriated Ending Fund Balance & Reserves	6,404,496	2,607,349	2,439,227
Total Requirements	\$44,280,124	\$54,924,749	\$79,171,047
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FTE	52	62	89
2000 Support Services	23,661,537	30,643,947	34,309,730
FTE	166	161	174
3000 Enterprise & Community Service	10,021	39,640	39,200
FTE	0	0	0
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	997,547	1,036,584	2,042,711
5200 Interfund Transfers*	916,291	1,537,027	1,532,027
5300 Apportionment of Funds	6,748,584	9,025,854	9,444,629
5400 PERS UAL Lump Sum Payment	0	0	18,480,020
6000 Contingency	0	713,730	713,730
7000 Unappropriated Ending Fund Balance	6,404,496	2,607,349	2,439,227
Total Requirements	\$44,280,124	\$54,924,749	\$79,171,047
Total FTE	218	223	263
* 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 2021-2022 budget was built utilizing the current state and federal funding estimates. The District is considering selling pension obligation bonds to limit its payroll liability with the Oregon Public Employee Retirement System.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit .6156 per \$1,000)	0.6156	0.6156	0.6156
STATEMENT OF INDEBTEDNESS			
	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$0		
Other Bonds	\$6,035,000	\$18,480,020	
Other Borrowings	\$201,350		
Total	\$6,236,350	\$18,480,020	
June 1, 2021			

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

FORM ED-50 2021-2022

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 7/5/2021
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 2021-2022

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 7/5/2021
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 2021-2022

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 7/5/2021
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 2021-2022

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 7/5/2021
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 2021-2022

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 7/5/2021
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.

2021-2022 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 2021-2022 in the total amount of **\$79,171,047***
 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, 2021, for the following purposes:

<u>General Fund</u>		<u>Debt Service Fund</u>	
Instruction.....	1,133,232	Support Services.....	1,000
Support Services.....	11,829,763	Debt Service.....	1,972,456
Enterprise & Community Service...	0	PERS UAL lump pmt ...	18,480,020
Facilities Acquisition	0	Total.....	\$20,453,476
Transfers.....	424,000	<u>Capital Projects Fund</u>	
Apportionment of Funds.....	5,050,000	Support Services.....	383,000
Contingency	713,730	Debt Service.....	70,255
Total.....	\$19,150,725	Total.....	\$453,255
<u>Special Revenue Fund</u>		<u>Entrepreneurial Fund</u>	
Instruction.....	9,036,541	Support Services.....	11,132,224
Support Services.....	10,963,743	Transfers.....	0
Enterprise & Community Service...	39,200	Total.....	\$11,132,224
Transfers.....	1,108,027		
Apportionment of Funds.....	4,394,629		
Total.....	\$25,542,140		
		Total APPROPRIATIONS, All Funds . . .	\$76,731,820
		Total Unappropriated and Reserve Amounts, All Funds . . .	2,439,227
		TOTAL ADOPTED BUDGET . . .	\$79,171,047 *

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 2021-2022:

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


D. CATEGORIZING THE TAX

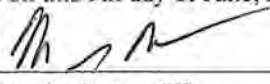
BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	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 9th day of June, 2021.

X 
 Board of Directors Chair
 Kelly Bissinger

X 
 Superintendent/Budget Officer
 Dr. Mark S. Mulvihill