

INTERMOUNTAIN EDUCATION SERVICE DISTRICT

2019-2020 Adopted Budget Document

June 12, 2019

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

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INTRODUCTION

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- ↳ **Resolution Tally**
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IMESD
2019-20 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

Term Expires

Joe McElligott, Chair	Position 7 – At Large	June 30, 2019
Kelly Bissinger, Vice- Chair	Position 2 – Zone 2	June 30, 2021
Ryan Neal	Position 1 – Zone 1	June 30, 2019
Verneda Wagner	Position 3 – Zone 3	June 30, 2019
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, 2019

Appointed Budget Committee Members

1) Steve Potts	Umatilla SD	June 30, 2019
2) Marty Graham	Athena-Weston SD	June 30, 2019
3) Dale Freeman	Pendleton SD	June 30, 2020
4) Anne Morter	Ione SD	June 30, 2019
5) Terry Monkus	Stanfield SD	June 30, 2021
7) 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
2019-2020**

- | | |
|--------------------------|---|
| February 20, 2019 | 1. Approve Budget/Election Calendar |
| April 24, 2019 | 1. Publish 1 st Notice of Budget Committee Meeting |
| May 3, 2019 | 1. Publish 2 nd Notice of Budget Committee Meeting |
| May 13, 2019 | 1. Budget Committee Meeting – 6:30p.m., IMESD
Lodgepole/Ponderosa
2. Presentation of Budget Message and Proposed Budget |
| May 29, 2019 | 1. Budget Committee Meeting (if needed) |
| June 11, 2019 | 1. Publication of Notice of Budget Hearing and Summary
of Budget and Funds |
| June 12, 2019 | 1. Budget Hearing
2. Regular Board Meeting
3. Adopt Budget, Make Appropriations, and Levy Tax |
| July 15, 2019 | 1. Certify Levy with County Assessor |

Approved by the ESD Board on February 20, 2019

Mark Mulvihill, *Superintendent*

Joe McElligott, *Board Chair*

Kelly Bissinger, *Vice Chair*

Dale Bingham

Merle Comfort

Steve Muller

Ryan Neal

Verneda Wagner

2019-20 Superintendent Budget Message
May 13, 2019

Overview The 2019-20 IMESD budget reflects the culmination of an extensive strategic planning process for the agency. All 18 component districts unanimously approved the 2019-20 Local Service Plan, which provides the structure for budgetary decisions. The process enables us to “Budget a Plan,” rather than “Plan a Budget.”

The Oregon legislature is currently engaged in a discussion to increase investments in education significantly. A proposed revenue package could provide funding for a “School Improvement Fund” (SIF), resulting in a \$1 billion increase for K-12 districts. In order to develop the IMESD budget, it was necessary to establish the following assumptions, based upon prior experience and available forecasts:

- ESDs will receive 4.5% of the \$9.0 billion State School Fund (SSF).
- The state allocation will be a traditional 49/51 biennium split.
- Enrollment growth of 1% will occur, totaling 31,163 ADMw.
- ESDs will receive \$24 million in the SIF, which will be allocated and budgeted in the second year of the biennium (2020-2021).
- State contracts and entrepreneurial programs will increase at the Current Service Level (CSL) of 3%.

2019-20 IMESD Budget The 2019-20 budget is a growth budget with improved services to our districts. The following pillars provided structure in the development process:

- The new LSP will maintain the current staffing levels that grew over the last three years. Four new positions will be added in the general fund, supplemented by public agency blended partnerships funds.
- Collective Bargaining Agreements will be implemented (2% COLA, \$50 insurance increase, PERS increase of 5%).
- Ending Fund Balance will remain at the current level to ensure three months of operating expenses (\$3.7 million or 11% of overall projected expenditures).

As a new way of demonstrating IMESD’s diversification, the 2019-20 budget is divided into five categories:

Mark Mulvihill, *Superintendent*

Joe McElligott, *Board Chair*

Kelly Bissinger, *Vice Chair*

Dale Bingham

Merle Comfort

Steve Muller

Ryan Neal

Verneda Wagner

General Fund (33%) \$11,951,956

State Formula funding for the General Fund will increase 5%.

Through the LSP process, we created one new staff position: 1.0

Special Education coach. In addition, portions of two

administrative positions will be moved to the general fund to follow changing grant guidelines.

Finally, the general fund will provide resources for 3.0 blended Child Development Specialist positions to provide direct service to students with behavioral needs.

State and Federal Contracts (37%) \$12,094,846

The State and Federal Contracts will increase 3%. Although the state legislature is recommending a significant increase to EI/ECSE funding, IMESD's pre-kindergarten population as a percentage of the State population reduces the impact of the increase. Thus, EI/ECSE funding and other contracts are forecast at the CSL of 3%.

Entrepreneurial Contracts (17%) \$5,842,165

The Entrepreneurial Fund will increase 3%. Continued strong performance in the Association of Educational Purchasing Agencies (AEPA) contract and E-Rate program will positively impact the fund. No staffing changes.

School District Purchased Services (12%) \$4,230,750

Contracts with component and non-component school districts will increase by 3%. School districts will continue to purchase services. Growth areas include technology, business, and human resources.

Public Agency Blended Partnerships (1%) \$511,782

Blended partnerships will improve 19% primarily due to the three Child Development Specialist positions. Greater Oregon Behavioral Health, Inc. (GOBHI), Lifeways, Umatilla County and component districts will help fund the blended positions.

In summary, the 2019-20 budget reflects expanded services to our districts. We are pleased to provide a budget that provides quality services and equity across the region. 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
2018-2019

School	Totals	School	Totals
ATHENA-WESTON		LAGRANDE	
Athena Elementary	153	Central Elem	498
Weston Middle	255	Rising Stars Day Treatment	22
Weston-McEwen High	176	Greenwood Elem	306
Total	584	Island City Elem	309
BURNT RIVER		LaGrande Middle	535
Burnt River School	55	La Grande High	665
Total	55	Total	2,335
COVE			
Cove Charter School	292	MILTON-FREEWATER	
Total	292	Gib Elementary	538
ECHO		Freewater Elementary	277
Echo School	288	Central Middle	421
Total	288	McLoughlin High	537
ELGIN		Total	1,773
Stella Mayfield	172		
Elgin High	213	MORROW COUNTY	
Total	385	AC Houghton Elementary	255
HELIX		Morrow SD 1	70
Helix School	190	Heppner Elementary	180
Total	190	Sam Boardman Elementary	341
IMBLER		Heppner Jr/Sr High	167
Imbler Charter School	297	Riverside Jr/Sr High	413
Total	297	Irrigon Elementary	217
IONE		Irrigon Jr/Sr High	374
Ione Community Charter	182	Windy River	289
Total	182	Total	2,306
		NORTH POWDER	
		North Powder Charter	270
		Total	270

INTERMOUNTAIN ESD
Service Area Enrollment
2018-2019

School	Totals	School	Totals
PENDLETON			
Pendleton Early Learning Center	249		
McKay Creek Elementary	265		
Sherwood Heights Elementary	450		
Washington Elementary	423		
Sunridge Middle	777		
Pendleton High	841		
Homestead Youth & Family Services	20		
Hawthorne Middle/High	57		
Nixyaawii Community	78		
Total	3,160		
PILOT ROCK			
Pilot Rock Elementary	123		
Pilot Rock High	194		
Total	317		
STANFIELD			
Stanfield Elementary	211		
Stanfield Secondary	250		
Total	461		
UKIAH			
Ukiah	30		
Total	30		
UMATILLA			
McNary Heights Elementary	640		
Clara Brownell Middle	338		
Umatilla High	389		
Total	1,367		
UNION			
Union Elem	176		
Union High	174		
Total	350		
GRAND TOTAL			
	14,642		

**InterMountain Education Service District
Local Service Plan Tally
2019-2020**

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
2019/2020**

GENERAL FUND - REQUIREMENTS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	0	0	315,152	261,083	261,083	261,083
2000: SUPPORT SERVICES	7,251,123	7,888,170	8,896,169	10,156,052	10,156,052	10,156,052
5200: TRANSFERS/FUND TO FUND	405,854	305,258	524,000	424,000	424,000	424,000
5300: APPORTIONMENT TO DISTRICTS	3,191,917	4,401,708	4,300,000	4,550,000	4,550,000	4,550,000
TOTAL GENERAL FUND APPROPRIATIONS	\$ 10,848,894	\$ 12,595,136	\$ 14,035,321	\$ 15,391,135	\$ 15,391,135	\$ 15,391,135
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,891,459	3,751,276	1,839,227	1,839,227	1,839,227	1,839,227
TOTAL GENERAL FUND	\$ 14,740,353	\$ 16,346,412	\$ 15,874,548	\$ 17,230,362	\$ 17,230,362	\$ 17,230,362

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

SPECIAL REVENUE FUNDS - REQUIREMENTS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	5,272,503	5,133,227	5,500,536	5,859,416	5,859,416	5,859,416
2000: SUPPORT SERVICES	4,812,700	5,453,123	7,523,216	7,254,042	7,299,042	7,299,042
3000: COMMUNITY SERVICES	9,462	15,397	52,940	56,469	56,469	56,469
5200: TRANSFERS/FUND TO FUND	215,310	588,992	445,000	445,000	400,000	400,000
5300: APPORTIONMENT TO DISTRICTS	2,550,740	2,411,495	3,757,715	4,086,714	4,086,714	4,086,714
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,041,054	1,190,943	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 13,901,769	\$ 14,793,177	\$ 17,279,407	\$ 17,701,641	\$ 17,701,641	\$ 17,701,641

DEBT SERVICE FUND - REQUIREMENTS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
2000: SUPPORT SERVICES	0	0	500	500	500	500
5100: DEBT SERVICE, PERS	808,810	843,465	886,555	927,448	927,448	927,448
7000: UNAPPROPRIATED or ENDING FUND BALANCE	4,404	8,104	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 813,214	\$ 851,569	\$ 887,055	\$ 927,948	\$ 927,948	\$ 927,948

CAPITAL PROJECT FUNDS - REQUIREMENTS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
2000: SUPPORT SERVICES	64,824	59,446	303,000	246,000	246,000	246,000
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5100: DEBT SERVICE, BUILDING	70,254	70,254	70,255	70,255	70,255	70,255
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	\$ 135,078	\$ 129,700	\$ 373,255	\$ 316,255	\$ 316,255	\$ 316,255
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	1,110,810	1,134,988	876,000	750,000	750,000	750,000
TOTAL CAPITAL PROJECT FUNDS	\$ 1,245,888	\$ 1,264,688	\$ 1,249,255	\$ 1,066,255	\$ 1,066,255	\$ 1,066,255

*** 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.

ENTREPRENEURIAL FUNDS - REQUIREMENTS	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
2000: SUPPORT SERVICES	6,798,644	6,981,760	8,402,997	8,656,482	8,656,482	8,656,482
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	(420,772)	(643,224)	0	0	0	0
TOTAL ENTREPRENEURIAL FUNDS	\$ 6,377,872	\$ 6,338,536	\$ 8,402,997	\$ 8,656,482	\$ 8,656,482	\$ 8,656,482

TOTAL - APPROPRIATIONS	\$ 31,452,141	\$ 34,152,295	\$ 40,978,035	\$ 42,993,461	\$ 42,993,461	\$ 42,993,461
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	5,626,955	5,442,087	2,715,227	2,589,227	2,589,227	2,589,227
GRAND TOTAL - REQUIREMENTS	\$ 37,079,096	\$ 39,594,382	\$ 43,693,262	\$ 45,582,688	\$ 45,582,688	\$ 45,582,688

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

		Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1111	Current Year's Taxes	5,957,756	6,063,390	6,200,000	6,350,000	6,350,000	6,350,000
1112	Prior Year's Taxes	172,989	174,600	200,000	200,000	200,000	200,000
1510	Interest on Investments	40,367	72,697	60,000	70,000	70,000	70,000
1910	Rentals	500	-	1,000	-	-	-
1941	Other LEA	246,386	298,322	280,000	300,000	300,000	300,000
1980	Administrative Fees	641,640	683,790	400,000	600,000	600,000	600,000
1990	Miscellaneous	278,994	260,458	200,000	230,000	230,000	230,000
2199	Other Intermediate Sources	29,044	93,846	94,000	94,000	94,000	94,000
3101	State Replacement	3,761,247	4,447,632	4,680,048	5,401,956	5,401,956	5,401,956
3199	Unrestricted Grants Other	-	-	-	-	-	-
3299	Restricted Grants Other	11,645	20,300	10,500	9,500	9,500	9,500
4200	Unrestricted Revenue	-	-	3,000	3,000	3,000	3,000
4500	Restricted Federal to State	-	-	1,000	1,000	1,000	1,000
5200	Interfund Transfers	215,310	339,918	445,000	400,000	400,000	400,000
	TOTAL REVENUE	11,355,878	12,454,953	12,574,548	13,659,456	13,659,456	13,659,456
	BEG. FUND BALANCE	3,384,475	3,891,459	3,300,000	3,570,906	3,570,906	3,570,906
	TOTAL RESOURCES	14,740,353	16,346,412	15,874,548	17,230,362	17,230,362	17,230,362

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1000	Instruction	-	-	315,152	261,083	261,083	261,083
2000	Support Services	7,251,123	7,888,170	8,896,169	10,156,052	10,156,052	10,156,052
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5200	Interfund Transfers	405,854	305,258	524,000	424,000	424,000	424,000
5300	Apportionment of Funds	3,191,917	4,401,708	4,300,000	4,550,000	4,550,000	4,550,000
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	3,891,459	3,751,276	1,839,227	1,839,227	1,839,227	1,839,227
		14,740,353	16,346,412	15,874,548	17,230,362	17,230,362	17,230,362

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

	Object	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
100	Salaries	3,714,807	4,091,084	4,717,354	5,386,851		
200	Payroll Taxes & Benefits	1,803,229	2,089,977	2,393,060	3,065,372		
300	Purchased Services	1,072,430	901,617	1,203,957	1,139,402		
400	Supplies & Materials	246,311	298,953	427,525	361,375		
500	Capital Outlay	120,510	85,517	44,900	35,500		
600	Other Objects	78,525	81,104	94,525	98,635		
700	Transfers/Payments to Districts	3,813,082	5,046,884	5,154,000	5,304,000		
810	Contingency	-	-	-	-	-	-
	TOTAL EXPENDITURES	10,848,894	12,595,136	14,035,321	15,391,135	-	-
	FUND BALANCE	3,891,459	3,751,276	1,839,227	1,839,227		
	TOTAL REQUIREMENTS	14,740,353	16,346,412	15,874,548	17,230,362	-	-

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1285	Online Curriculum			287,609	232,434	232,434	232,434
1286	Student Intern			27,543	28,649	28,649	28,649
2119	Home School / ELL	6,298	6,002	24,545	24,810	24,810	24,810
2122	Counseling Services	50,173	52,241	78,555	461,278	461,278	461,278
2134	Nursing Services	297,778	418,830	525,526	638,723	638,723	638,723
2140	Child Development	1,176,112	1,410,248	1,538,139	1,598,283	1,598,283	1,598,283
2152	Speech Pathology	1,355,759	1,412,126	1,642,651	1,706,573	1,706,573	1,706,573
2153	Audiology	152,146	168,973	184,903	196,062	196,062	196,062
2162	Student Services	340,951	461,627	491,712	503,735	503,735	503,735
2163	Student Services	59,189	110,012	139,082	270,229	270,229	270,229
2210	PTE Instr. Services	196,178	364,186	226,220	210,345	210,345	210,345
2213	Prof. Growth	17,214	20,500	30,200	30,200	30,200	30,200
2230	Assessment	18,458	19,740	75,395	108,152	108,152	108,152
2240	Staff Development	297,976	384,761	418,981	630,388	630,388	630,388
2246	Crystal Apple	6,107	7,221	8,175	8,800	8,800	8,800
2311	Board Services	86,626	86,168	111,500	114,000	114,000	114,000
2321	Superintendent Services	434,028	468,334	525,677	561,848	561,848	561,848
2520	Fiscal Services	885,323	944,876	1,022,869	1,098,477	1,098,477	1,098,477
2542	Building Maintenance	177,481	202,272	285,511	307,238	307,238	307,238
2545	Vehicle	91,690	104,725	111,803	120,341	120,341	120,341
2570	Co-Op Purchasing	93,605	64,978	80,102	75,632	75,632	75,632
2574	Graphics	70,514	54,017	68,482	68,423	68,423	68,423
2610	IS Administration	96,368	63,727	90,437	143,687	143,687	143,687
2620	Distance Learning	81,179	151,843	197,373	218,951	218,951	218,951
2626	Grant Writing	13,597	19,597	27,192	32,928	32,928	32,928
2633	Public Information Services	183,819	147,420	180,300	206,535	206,535	206,535
2640	Human Resources	308,031	338,218	436,353	430,297	430,297	430,297
2664	Information Technology	754,523	405,528	374,486	390,117	390,117	390,117
5200	Interfund Transfers	405,854	305,258	524,000	424,000	424,000	424,000
5300	Apportionment of Funds	3,191,917	4,401,708	4,300,000	4,550,000	4,550,000	4,550,000
6110	Contingency						
7000	Fund Balance	3,891,459	3,751,276	1,839,227	1,839,227	1,839,227	1,839,227
TOTAL		14,740,353	16,346,412	15,874,548	17,230,362	17,230,362	17,230,362

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

Cost Center	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
100	Board Services	103,840	106,668	141,700	144,200	144,200	144,200
110	Superintendent Services	434,028	468,334	525,677	561,848	561,848	561,848
115	Human Resources	308,031	338,218	436,353	430,297	430,297	430,297
120	Business Services	885,324	944,877	1,022,869	1,098,477	1,098,477	1,098,477
120	District Payments	3,191,917	4,401,708	4,270,000	4,550,000	4,550,000	4,550,000
180	Building Maintenance	187,931	223,595	303,911	331,738	331,738	331,738
190	Cooperative Purchasing	174,845	148,380	173,505	171,473	171,473	171,473
200	Student Services	697,919	990,469	1,156,320	1,412,687	1,412,687	1,412,687
220	Instructional Services-Admin.	96,368	63,727	90,437	143,687	143,687	143,687
260	Staff Development	304,082	391,982	427,156	639,188	639,188	639,188
320	Schools-To-Careers	196,178	364,186	541,372	471,428	471,428	471,428
340	Home Schooling	6,298	6,002	7,167	7,432	7,432	7,432
380	Resource Procurement	264,998	299,263	377,673	425,486	425,486	425,486
385	Grants	13,596	19,597	27,192	32,928	32,928	32,928
390	Assessment and Testing	18,458	19,740	75,395	108,152	108,152	108,152
400	Child Dev./School Psychology	1,226,285	1,462,489	1,616,694	2,059,561	2,059,561	2,059,561
500	Speech,Hearing and Language	1,507,905	1,581,098	1,827,554	1,902,635	1,902,635	1,902,635
680	Graphics	70,514	54,017	68,482	68,423	68,423	68,423
700	Information Technology	1,154,523	705,528	874,486	790,117	790,117	790,117
800	Migrant Education	-	-	17,378	17,378	17,378	17,378
	Special Projects Transfers	5,854	5,258	24,000	24,000	24,000	24,000
	Contingency	-	-				
		10,848,894	12,595,136	14,005,321	15,391,135	15,391,135	15,391,135
	Unappropriated Fund Balance	3,891,459	3,751,276	1,839,227	1,839,227	1,839,227	1,839,227
		14,740,353	16,346,412	15,844,548	17,230,362	17,230,362	17,230,362

GENERAL FUND

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

2019/2020

AS ADOPTED JUNE 12, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	0	0	315,152	261,083	261,083	261,083
2000: SUPPORT SERVICES	7,251,123	7,888,170	8,896,169	10,156,052	10,156,052	10,156,052
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	405,854	305,258	524,000	424,000	424,000	424,000
5300: PAYMENTS TO DISTRICTS	3,191,917	4,401,708	4,300,000	4,550,000	4,550,000	4,550,000
6000: CONTINGENCIES	0	0	0	0	0	0
TOTAL GENERAL FUND APPROPRIATIONS	\$ 10,848,894	\$ 12,595,136	\$ 14,035,321	\$ 15,391,135	\$ 15,391,135	\$ 15,391,135
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	3,891,459	3,751,276	1,839,227	1,839,227	1,839,227	1,839,227
TOTAL REQUIREMENTS	\$ 14,740,353	\$ 16,346,412	\$ 15,874,548	\$ 17,230,362	\$ 17,230,362	\$ 17,230,362
TOTAL RESOURCES (except property taxes)	8,609,608	10,108,422	9,474,548	10,680,362	10,680,362	10,680,362
PROPERTY TAXES TO BE RECEIVED	6,130,745	6,237,990	6,400,000	6,550,000	6,550,000	6,550,000
TOTAL RESOURCES	\$ 14,740,353	\$ 16,346,412	\$ 15,874,548	\$ 17,230,362	\$ 17,230,362	\$ 17,230,362

*** 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
2019 / 2020

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2016/2017 Actual Revenue	2017/2018 Actual Revenue	2018/2019 Budget Revenue	2019/2020 Proposed Revenue	2019/2020 Approved Revenue	2019/2020 Adopted Revenue
100	GENERAL FUND	R1111	CURRENT YEAR TAXES	5,957,756	6,063,390	6,200,000	6,350,000	6,350,000	6,350,000
	GENERAL FUND	R1112	PRIOR YEAR TAXES	172,989	174,600	200,000	200,000	200,000	200,000
	GENERAL FUND	R1510	INTEREST EARNED	40,367	72,697	60,000	70,000	70,000	70,000
	GENERAL FUND	R1910	RENTALS	500	0	1,000	0	0	0
	GENERAL FUND	R1941	LEA	246,386	298,322	280,000	300,000	300,000	300,000
	GENERAL FUND	R1980	ADMIN FEES - GRANTS	641,640	683,790	400,000	600,000	600,000	600,000
	GENERAL FUND	R1990	MISC REVENUE	278,994	260,459	200,000	230,000	230,000	230,000
	GENERAL FUND	R2199	OTHER INTERMED SRCS	29,044	93,846	94,000	94,000	94,000	94,000
	GENERAL FUND	R3101	STATE REPLACEMENT	3,761,247	4,447,632	4,680,048	5,401,956	5,401,956	5,401,956
	GENERAL FUND	R3299	RESTR GRANTS OTHER	11,645	20,300	10,500	9,500	9,500	9,500
	GENERAL FUND	R4200	UNREST REV FED TO STATE	0	0	3,000	3,000	3,000	3,000
	GENERAL FUND	R4500	RESTR REV FED GOV TO STAT	0	0	1,000	1,000	1,000	1,000
	GENERAL FUND	R5200	INTER/FUND TRNSFRS	215,310	339,918	445,000	400,000	400,000	400,000
	GENERAL FUND	R5300	SALE COMP LOSS FXD ASSETS	0	0	0	0	0	0
	GENERAL FUND	R5400	BEG FUND BAL	3,384,475	3,891,459	3,300,000	3,570,906	3,570,906	3,570,906
FUND TOTAL				14,740,353	16,346,412	15,874,548	17,230,362	17,230,362	17,230,362

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
100	100-2213-100-000	PROF GROWTH	249	TUITUION REIMBURSEMENT	17,214	20,500	30,000	30,000	30,000	30,000
			410	CONSUM SUPPLIES	0	0	200	200	200	200
		PROF GROWTH - Total			17,214	20,500	30,200	30,200	30,200	30,200
	100-2311-100-000	BOARD	314	PROF DEVL P-OTHER	3,020	3,045	5,000	5,000	5,000	5,000
			341	TRV IN-DIST	3,251	3,890	3,000	3,000	3,000	3,000
			342	TRV OUT-DIST	7,205	3,440	10,000	10,000	10,000	10,000
			354	ADVERTISING	176	1,506	500	500	500	500
			381	AUDIT SERVICES	35,765	38,126	38,000	38,000	38,000	38,000
			382	LEGAL SERVICES	176	5,833	15,000	15,000	15,000	15,000
			388	ELECTION	4,634	0	2,000	2,000	2,000	2,000
			410	CONSUM SUPPLIES	3,374	2,552	5,000	5,000	5,000	5,000
			640	DUES & FEES	5,313	5,063	8,000	8,000	8,000	8,000
			651	LIAB INSUR	17,161	16,449	18,000	20,000	20,000	20,000
			653	PROP INSUR	6,551	6,265	7,000	7,500	7,500	7,500
		BOARD - Total			86,626	86,168	111,500	114,000	114,000	114,000
100	- Total				103,840	106,668	141,700	144,200	144,200	144,200
110	100-2321-110-000	SUPERINTENDENT	112	CLSIF SALARY	77,897	79,436	82,044	88,670	88,670	88,670
			113	ADM SALARY	162,714	181,900	186,850	190,250	190,250	190,250
			133	EXT CONTRACT	0	0	0	10,000	10,000	10,000
			211	PERS	25,303	36,180	37,281	53,389	53,389	53,389
			212	PERS PU	9,826	10,977	11,375	11,487	11,487	11,487
			213	PERS UAL CONTRI	20,848	20,554	21,596	22,409	22,409	22,409
			220	FICA	15,568	17,092	18,076	18,921	18,921	18,921
			231	WORK COMP	1,335	1,314	1,405	1,456	1,456	1,456
			232	UNEMP COMP	0	355	675	701	701	701
			241	ANNUITY	12,107	16,200	16,500	16,500	16,500	16,500
			242	MEDICAL	38,827	40,406	42,000	43,500	43,500	43,500
			244	PACIFIC SOURCE FEE	61	14	54	54	54	54
			245	REGENCE LIFE INSUR	1,071	1,071	1,071	1,211	1,211	1,211

Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
110	100-2321-110-000	SUPERINTENDENT	314	PROF DEVL-OTHER	1,313	2,284	4,000	4,000	4,000	4,000
			319	OTHR PROF TECH SVCS	0	0	4,000	1,000	1,000	1,000
			322	REPAIR & MAINT	0	0	500	500	500	500
			325	ELECTRICITY	2,194	2,281	2,500	2,500	2,500	2,500
			326	HEAT	372	550	1,000	1,000	1,000	1,000
			327	WATER & SEWER	749	843	700	800	800	800
			328	GARBAGE	0	2	0	0	0	0
			341	TRV IN-DIST	3,713	3,170	5,000	5,000	5,000	5,000
			342	TRV OUT-DIST	7,015	10,410	12,000	10,000	10,000	10,000
			351	TELEPHONE	4,119	5,054	4,800	1,100	1,100	1,100
			353	POSTAGE/FREIGHT	182	302	1,000	1,000	1,000	1,000
			354	ADVERTISING	0	0	500	500	500	500
			355	PRINTING	2,233	2,180	5,000	7,000	7,000	7,000
			376	SPEC ACTIVITIES	16,198	9,453	20,000	20,000	20,000	20,000
			382	LEGAL SERVICES	208	0	0	0	0	0
			389	COPIER/OTHER EQUIP LEASE	6,936	3,845	9,000	9,000	9,000	9,000
			392	XEROX-COPY-FAX	161	253	2,500	2,500	2,500	2,500
			410	CONSUM SUPPLIES	4,292	6,231	9,000	10,000	10,000	10,000
			412	OFFICE SUPPLIES	1,717	2,881	6,000	8,000	8,000	8,000
			440	PERIODICALS	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	60	0	250	250	250	250
			480	COMPTR HRDWARE	5,248	1,496	1,600	1,750	1,750	1,750
			640	DUES & FEES	11,544	11,323	16,000	16,000	16,000	16,000
			653	PROP INSUR	212	202	800	800	800	800
			670	TAXES/LICENSES	4	75	100	100	100	100
		SUPERINTENDENT - Total			434,028	468,334	525,677	561,848	561,848	561,848
110	- Total				434,028	468,334	525,677	561,848	561,848	561,848
115	100-2640-115-000	HUMAN RES	112	CLSIF SALARY	84,621	97,567	104,464	76,391	76,391	76,391
			113	ADM SALARY	73,369	74,842	77,087	78,629	78,629	78,629

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
115	100-2640-115-000	HUMAN RES	114	SUPV SALARY	0	0	27,360	52,320	52,320	52,320
			130	ADDTL SALARY	5,281	7,500	19,200	19,200	19,200	19,200
			211	PERS	7,574	11,426	12,139	14,288	14,288	14,288
			213	PERS UAL CONTRI	14,050	14,046	15,980	17,550	17,550	17,550
			220	FICA	12,036	13,205	17,380	16,800	16,800	16,800
			231	WORK COMP	948	944	1,223	1,138	1,138	1,138
			232	UNEMP COMP	0	258	500	550	550	550
			241	ANNUITY	1,273	1,271	7,719	7,800	7,800	7,800
			242	MEDICAL	50,728	60,619	61,320	45,240	45,240	45,240
			243	HRA VEBA	0	0	0	8,700	8,700	8,700
			244	PACIFIC SOURCE FEE	23	37	51	51	51	51
			245	REGENCE LIFE INSUR	21	23	105	15	15	15
			314	PROF DEVL-OTHER	5,555	3,729	5,000	5,000	5,000	5,000
			319	OTHR PROF TECH SVCS	9,181	14,115	12,000	12,000	12,000	12,000
			322	REPAIR & MAINT	0	0	250	250	250	250
			325	ELECTRICITY	1,478	1,536	2,500	2,500	2,500	2,500
			326	HEAT	250	370	750	750	750	750
			327	WATER & SEWER	505	568	500	600	600	600
			341	TRV IN-DIST	1,377	2,992	2,500	2,500	2,500	2,500
			342	TRV OUT-DIST	5,574	2,657	6,000	6,000	6,000	6,000
			345	RECRUIT	817	759	10,000	27,000	27,000	27,000
			351	TELEPHONE	1,870	1,870	3,000	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	322	207	1,000	1,000	1,000	1,000
			354	ADVERTISING	5,391	3,134	10,000	2,000	2,000	2,000
			355	PRINTING	251	191	1,000	1,000	1,000	1,000
			382	LEGAL SERVICES	12,338	8,106	15,000	3,000	3,000	3,000
			389	COPIER/OTHER EQUIP LEASE	39	71	200	200	200	200
			391	STAFF RECOGNITION	1,296	473	3,000	3,000	3,000	3,000
			392	XEROX-COPY-FAX	27	39	200	200	200	200

Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
115	100-2640-115-000	HUMAN RES	410	CONSUM SUPPLIES	1,021	1,360	2,000	2,000	2,000	2,000
			412	OFFICE SUPPLIES	390	878	1,800	1,500	1,500	1,500
			440	PERIODICALS	0	250	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	364	345	800	800	800	800
			470	COMP SFTWRE	0	0	2,000	2,000	2,000	2,000
			480	COMPTR HRDWARE	2,482	1,322	1,650	4,650	4,650	4,650
			640	DUES & FEES	7,480	11,414	10,000	12,000	12,000	12,000
			653	PROP INSUR	99	95	175	175	175	175
			HUMAN RES - Total					308,031	338,218	436,353
115	- Total				308,031	338,218	436,353	430,297	430,297	430,297
120	100-2520-120-000	FISCAL	112	CLSIF SALARY	341,856	359,065	379,283	397,604	397,604	397,604
			113	ADM SALARY	207,521	214,809	222,752	228,738	228,738	228,738
			127	SP CONTRACTS	0	0	10,000	20,000	20,000	20,000
			211	PERS	29,390	47,883	50,420	83,370	83,370	83,370
			213	PERS UAL CONTRI	47,303	44,953	48,163	50,108	50,108	50,108
			220	FICA	40,979	42,664	45,935	47,900	47,900	47,900
			231	WORK COMP	3,031	2,976	3,130	3,216	3,216	3,216
			232	UNEMP COMP	17	766	1,506	1,580	1,580	1,580
			241	ANNUITY	13,292	13,292	16,996	17,240	17,240	17,240
			242	MEDICAL	129,534	140,248	146,664	153,120	153,120	153,120
			244	PACIFIC SOURCE FEE	80	59	60	60	60	60
			245	REGENCE LIFE INSUR	204	205	210	180	180	180
			314	PROF DEVL P-OTHER	4,774	5,663	5,000	5,000	5,000	5,000
			319	OTHR PROF TECH SVCS	5,618	8,887	10,000	10,000	10,000	10,000
			322	REPAIR & MAINT	0	0	1,000	1,000	1,000	1,000
			325	ELECTRICITY	5,329	5,539	5,500	5,500	5,500	5,500
			326	HEAT	903	1,335	1,500	2,500	2,500	2,500
			327	WATER & SEWER	1,820	2,049	1,500	2,000	2,000	2,000
341	TRV IN-DIST	10,465	8,524	12,000	12,000	12,000	12,000			

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted			
120	100-2520-120-000	FISCAL	342	TRV OUT-DIST	4,470	7,005	6,500	7,000	7,000	7,000			
			351	TELEPHONE	11,220	11,220	11,500	2,500	2,500	2,500			
			353	POSTAGE/FREIGHT	4,815	4,752	4,200	4,200	4,200	4,200			
			354	ADVERTISING	289	190	500	111	111	111			
			355	PRINTING	2,162	1,783	3,000	3,000	3,000	3,000			
			389	COPIER/OTHER EQUIP LEASE	836	1,439	2,500	2,500	2,500	2,500			
			392	XEROX-COPY-FAX	254	365	1,000	1,000	1,000	1,000			
			410	CONSUM SUPPLIES	6,358	4,310	9,000	9,000	9,000	9,000			
			440	PERIODICALS	99	0	350	350	350	350			
			460	NON CONSUMABLE SUPPLIES	139	212	4,000	6,000	6,000	6,000			
			470	COMP SFTWRE	920	2,448	1,000	1,000	1,000	1,000			
			480	COMPTR HRDWARE	1,321	2,407	3,500	6,500	6,500	6,500			
			540	EQUIP > \$5000	0	0	5,500	5,500	5,500	5,500			
			640	DUES & FEES	9,823	9,008	8,000	8,000	8,000	8,000			
			653	PROP INSUR	502	480	700	700	700	700			
			670	TAXES/LICENSES	0	340	0	0	0	0			
			FISCAL - Total					885,323	944,876	1,022,869	1,098,477	1,098,477	1,098,477
				100-5300-120-000	DISTRICT PAYMENTS	720	TRANSFR/PYMT	3,191,917	4,401,708	4,300,000	4,550,000	4,550,000	4,550,000
			DISTRICT PAYMENTS - Total					3,191,917	4,401,708	4,300,000	4,550,000	4,550,000	4,550,000
120	- Total				4,077,241	5,346,585	5,322,869	5,648,477	5,648,477	5,648,477			
180	100-2542-180-000	BLDG MAINT	112	CLSIF SALARY	53,793	55,774	61,008	73,296	73,296	73,296			
			113	ADM SALARY	0	0	11,564	19,659	19,659	19,659			
			211	PERS	3,109	4,641	5,175	8,055	8,055	8,055			
			213	PERS UAL CONTRI	4,641	4,371	5,805	6,307	6,307	6,307			
			220	FICA	4,106	4,257	5,553	6,750	6,750	6,750			
			231	WORK COMP	321	1,255	390	537	537	537			
			232	UNEMP COMP	0	76	182	200	200	200			
			241	ANNUITY	0	0	935	1,575	1,575	1,575			
			242	MEDICAL	19,500	20,250	25,200	26,100	26,100	26,100			

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted			
180	100-2542-180-000	BLDG MAINT	243	HRA VEBA	0	0	1,350	1,350	1,350	1,350			
			245	REGENCE LIFE INSUR	10	10	24	9	9	9			
			314	PROF DEVL P-OTHER	960	675	2,500	2,000	2,000	2,000			
			319	OTHR PROF TECH SVCS	1,906	1,664	15,000	10,000	10,000	10,000			
			321	CLEAN SERV	3,152	10,744	8,000	5,000	5,000	5,000			
			322	REPAIR & MAINT	24,504	18,906	41,625	50,000	50,000	50,000			
			324	RENTALS	38,360	39,827	55,000	55,000	55,000	55,000			
			325	ELECTRICITY	262	0	4,000	1,200	1,200	1,200			
			326	HEAT	0	0	4,000	1,000	1,000	1,000			
			327	WATER & SEWER	25	0	2,000	1,000	1,000	1,000			
			328	GARBAGE	4,849	5,549	6,000	6,000	6,000	6,000			
			341	TRV IN-DIST	4,850	6,504	8,000	9,000	9,000	9,000			
			342	TRV OUT-DIST	1,809	2,409	2,200	3,000	3,000	3,000			
			351	TELEPHONE	413	420	1,000	1,500	1,500	1,500			
			353	POSTAGE/FREIGHT	0	17	200	200	200	200			
			410	CONSUM SUPPLIES	8,206	9,892	7,800	12,000	12,000	12,000			
			460	NON CONSUMABLE SUPPLIES	2,233	14,680	10,000	6,000	6,000	6,000			
			640	DUES & FEES	473	350	1,000	500	500	500			
			670	TAXES/LICENSES	0	0	0	0	0	0			
					BLDG MAINT - Total			177,481	202,272	285,511	307,238	307,238	307,238
				100-2545-180-000	VEHICLE	322	REPAIR & MAINT	3,667	11,889	10,000	16,000	16,000	16,000
341	TRV IN-DIST	0	20			0	100	100	100				
410	CONSUM SUPPLIES	405	186			400	400	400	400				
460	NON CONSUMABLE SUPPLIES	1,300	3,708			2,000	2,000	2,000	2,000				
640	DUES & FEES	157	452			400	400	400	400				
653	PROP INSUR	4,921	5,067			5,600	5,600	5,600	5,600				
		VEHICLE - Total			10,450	21,323	18,400	24,500	24,500	24,500			
180	- Total				187,931	223,595	303,911	331,738	331,738	331,738			
190	100-2545-190-000	TRANSPORTATION	112	CLSIF SALARY	38,777	39,553	41,136	41,960	41,960	41,960			

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Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted		
190	100-2545-190-000	TRANSPORTATION	211	PERS	4,060	5,454	5,690	7,999	7,999	7,999		
			213	PERS UAL CONTRI	3,345	3,098	3,291	3,357	3,357	3,357		
			220	FICA	2,769	2,907	3,147	3,210	3,210	3,210		
			231	WORK COMP	232	214	224	300	300	300		
			232	UNEMP COMP	0	53	105	105	105	105		
			242	MEDICAL	15,600	16,200	16,800	17,400	17,400	17,400		
			245	REGENCE LIFE INSUR	8	8	10	10	10	10		
			322	REPAIR & MAINT	6,107	4,437	10,000	10,000	10,000	10,000		
			351	TELEPHONE	1,000	1,000	1,000	1,000	1,000	1,000		
			415	FUEL & GAS	5,653	6,842	8,000	7,000	7,000	7,000		
			653	PROP INSUR	3,690	3,637	4,000	3,500	3,500	3,500		
			TRANSPORTATION - Total				81,239	83,402	93,403	95,841	95,841	95,841
				100-2570-190-000	CO-OP	112	CLSIF SALARY	57,802	35,508	40,616	37,680	37,680
211	PERS	4,863				4,896	5,610	7,180	7,180	7,180		
213	PERS UAL CONTRI	4,986				2,781	3,250	3,014	3,014	3,014		
220	FICA	4,210				2,478	3,108	2,882	2,882	2,882		
231	WORK COMP	348				191	220	200	200	200		
232	UNEMP COMP	0				48	105	95	95	95		
241	ANNUITY	0				0	720	720	720	720		
242	MEDICAL	13,260				13,770	15,960	14,790	14,790	14,790		
243	HRA VEBA	3,276				0	3,276	3,276	3,276	3,276		
244	PACIFIC SOURCE FEE	0				0	27	27	27	27		
245	REGENCE LIFE INSUR	12				7	10	8	8	8		
351	TELEPHONE	3,890				3,890	4,000	4,000	4,000	4,000		
389	COPIER/OTHER EQUIP LEASE	756				1,300	2,600	1,500	1,500	1,500		
392	XEROX-COPY-FAX	203	42	600	200	200	200					

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190	100-2570-190-000	CO-OP	640	DUES & FEES	0	10	0	0	0	0			
			670	TAXES/LICENSES	0	58	0	60	60	60			
			CO-OP - Total		93,605	64,978	80,102	75,632	75,632	75,632			
190	- Total				174,845	148,380	173,505	171,473	171,473	171,473			
200	100-2134-200-000	NURSING	111	LICEN SALARY	197,800	260,966	303,314	335,924	335,924	335,924			
			112	CLSIF SALARY	0	0	7,500	10,626	10,626	10,626			
			211	PERS	8,723	18,704	22,433	50,256	50,256	50,256			
			213	PERS UAL CONTRI	16,990	20,462	24,266	27,717	27,717	27,717			
			220	FICA	15,664	20,499	23,204	26,506	26,506	26,506			
			231	WORK COMP	1,124	1,339	1,566	1,770	1,770	1,770			
			232	UNEMP COMP	0	343	759	869	869	869			
			242	MEDICAL	30,652	51,492	50,400	61,770	61,770	61,770			
			243	HRA VEBA	4,550	2,835	16,800	34,855	34,855	34,855			
			245	REGENCE LIFE INSUR	35	34	34	39	39	39			
			312	PROF DEVL P-LICENSED	295	0	0	3,000	3,000	3,000			
			319	OTHR PROF TECH SVCS	0	27,903	50,000	58,741	58,741	58,741			
			341	TRV IN-DIST	7,941	9,801	12,000	20,000	20,000	20,000			
			342	TRV OUT-DIST	1,372	693	2,000	2,000	2,000	2,000			
			351	TELEPHONE	5,225	3,274	5,000	1,000	1,000	1,000			
			355	PRINTING	51	79	0	0	0	0			
			410	CONSUM SUPPLIES	68	356	500	500	500	500			
			460	NON CONSUMABLE SUPPLIES	149	0	500	500	500	500			
			480	COMPTR HRDWARE	7,139	0	4,950	1,650	1,650	1,650			
			640	DUES & FEES	0	49	300	1,000	1,000	1,000			
					NURSING - Total			297,779	418,830	525,526	638,723	638,723	638,723
				100-2162-200-000	STDNT SRV	112	CLSIF SALARY	46,436	40,367	55,960	57,800	57,800	57,800
211	PERS	1,920				3,061	3,748	7,850	7,850	7,850			
213	PERS UAL CONTRI	3,771				3,138	4,477	4,620	4,620	4,620			
220	FICA	3,481				2,970	4,281	4,415	4,415	4,415			

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200	100-2162-200-000	STDNT SRV	231	WORK COMP	288	223	310	315	315	315			
			232	UNEMP COMP	0	68	150	145	145	145			
			242	MEDICAL	21,734	19,588	25,773	18,618	18,618	18,618			
			243	HRA VEBA	0	0	0	6,960	6,960	6,960			
			245	REGENCE LIFE INSUR	12	11	13	12	12	12			
			312	PROF DEVL P-LICENSED	0	0	2,000	2,000	2,000	2,000			
			319	OTHR PROF TECH SVCS	48,000	48,935	65,000	65,000	65,000	65,000			
			341	TRV IN-DIST	0	26	0	2,000	2,000	2,000			
			354	ADVERTISING	0	0	0	0	0	0			
			410	CONSUM SUPPLIES	0	18	0	2,000	2,000	2,000			
			470	COMP SFTWRE	0	0	0	2,000	2,000	2,000			
			480	COMPTR HRDWARE	0	3,305	0	0	0	0			
			791	OMAP FEES - DISTRICTS	215,310	339,918	330,000	330,000	330,000	330,000			
			STDNT SRV - Total					340,951	461,627	491,712	503,735	503,735	503,735
				100-2163-200-320	STDNT SRV 320	111	LICEN SALARY	515	37,862	0	73,996	73,996	73,996
112	CLSIF SALARY	0				7,179	7,390	200	200	200			
113	ADM SALARY	8,199				8,950	51,854	67,389	67,389	67,389			
211	PERS	40				4,192	4,084	23,594	23,594	23,594			
213	PERS UAL CONTRI	772				4,229	4,740	11,327	11,327	11,327			
220	FICA	670				3,955	4,533	10,832	10,832	10,832			
231	WORK COMP	45				276	302	712	712	712			
232	UNEMP COMP	0				10	149	354	354	354			
241	ANNUITY	0				0	1,431	3,302	3,302	3,302			
242	MEDICAL	1,084				13,705	7,224	26,622	26,622	26,622			
244	PACIFIC SOURCE FEE	0				0	54	54	54	54			
245	REGENCE LIFE INSUR	0				2	21	47	47	47			
312	PROF DEVL P-LICENSED	679				5,137	1,500	2,000	2,000	2,000			
314	PROF DEVL P-OTHER	649				294	0	0	0	0			
316	DATA PROCES	14,112				0	20,500	15,000	15,000	15,000			

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200	100-2163-200-320	STDNT SRV 320	319	OTHR PROF TECH SVCS	0	379	0	0	0	0
			325	ELECTRICITY	6,225	6,470	5,000	6,000	6,000	6,000
			326	HEAT	1,054	1,559	1,400	2,500	2,500	2,500
			327	WATER & SEWER	2,126	2,393	1,800	2,000	2,000	2,000
			328	GARBAGE	0	14	0	0	0	0
			341	TRV IN-DIST	8,014	4,850	8,000	8,000	8,000	8,000
			342	TRV OUT-DIST	4,081	2,600	5,000	4,000	4,000	4,000
			351	TELEPHONE	928	928	2,000	500	500	500
			353	POSTAGE/FREIGHT	31	46	200	200	200	200
			354	ADVERTISING	0	390	0	0	0	0
			355	PRINTING	805	1,250	100	300	300	300
			389	COPIER/OTHER EQUIP LEASE	690	569	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	2,521	1,149	2,500	2,500	2,500	2,500
			412	OFFICE SUPPLIES	346	0	500	500	500	500
			440	PERIODICALS	2,395	100	3,000	500	500	500
			460	NON CONSUMABLE SUPPLIES	241	4	1,000	1,000	1,000	1,000
			480	COMPTR HRDWARE	1,384	0	1,500	3,500	3,500	3,500
			640	DUES & FEES	635	630	1,000	1,000	1,000	1,000
			653	PROP INSUR	924	884	1,300	1,300	1,300	1,300
			670	TAXES/LICENSES	21	7	0	0	0	0
		STDNT SRV 320 - Total			59,189	110,012	139,082	270,229	270,229	270,229
200	- Total				697,919	990,469	1,156,320	1,412,687	1,412,687	1,412,687
220	100-2610-220-000	IS ADMIN	112	CLSIF SALARY	24,038	21,862	28,757	20,409	20,409	20,409
			113	ADM SALARY	29,111	0	9,411	64,308	64,308	64,308
			211	PERS	1,389	1,863	2,439	2,537	2,537	2,537
			213	PERS UAL CONTRI	4,517	1,709	3,054	6,638	6,638	6,638
			220	FICA	4,066	1,672	2,920	6,346	6,346	6,346
			231	WORK COMP	317	117	206	430	430	430
			232	UNEMP COMP	0	33	96	210	210	210

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220	100-2610-220-000	IS ADMIN	241	ANNUITY	474	506	1,675	7,375	7,375	7,375
			242	MEDICAL	6,957	8,745	13,272	7,830	7,830	7,830
			245	REGENCE LIFE INSUR	6	5	7	4	4	4
			312	PROF DEVLN-LICENSED	0	100	500	500	500	500
			314	PROF DEVLN-OTHER	250	255	500	500	500	500
			319	OTHR PROF TECH SVCS	0	478	0	0	0	0
			325	ELECTRICITY	7,971	8,286	6,000	6,000	6,000	6,000
			326	HEAT	1,350	1,997	2,000	2,000	2,000	2,000
			327	WATER & SEWER	2,722	3,064	2,100	3,000	3,000	3,000
			341	TRV IN-DIST	219	435	1,500	1,500	1,500	1,500
			342	TRV OUT-DIST	1,435	2,336	2,000	4,000	4,000	4,000
			351	TELEPHONE	4,388	3,076	5,000	1,500	1,500	1,500
			353	POSTAGE/FREIGHT	147	208	150	150	150	150
			355	PRINTING	1,344	0	250	250	250	250
			389	COPIER/OTHER EQUIP LEASE	708	1,220	1,500	1,500	1,500	1,500
			392	XEROX-COPY-FAX	218	191	700	800	800	800
			410	CONSUM SUPPLIES	924	81	1,000	1,000	1,000	1,000
			460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
			480	COMPTR HRDWARE	1,268	1,864	2,000	0	0	0
			640	DUES & FEES	641	1,748	1,000	2,500	2,500	2,500
			653	PROP INSUR	1,908	1,825	2,400	2,400	2,400	2,400
			670	TAXES/LICENSES	0	52	0	0	0	0
		IS ADMIN - Total			96,368	63,727	90,437	143,687	143,687	143,687
220	- Total				96,368	63,727	90,437	143,687	143,687	143,687
260	100-2240-260-000	TEACHERS SVCS	111	LICEN SALARY	162,020	193,290	161,646	245,756	245,756	245,756
			112	CLSIF SALARY	508	286	0	0	0	0
			113	ADM SALARY	15,848	0	46,555	105,548	105,548	105,548
			127	SP CONTRACTS	2,387	16,554	72,363	25,502	25,502	25,502
			211	PERS	17,830	22,558	22,324	70,310	70,310	70,310

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260	100-2240-260-000	TEACHERS SVCS	213	PERS UAL CONTRI	15,024	15,870	15,155	30,977	30,977	30,977
			220	FICA	13,768	15,987	17,902	29,438	29,438	29,438
			231	WORK COMP	1,012	1,084	1,236	2,090	2,090	2,090
			232	UNEMP COMP	0	286	585	875	875	875
			241	ANNUITY	933	0	1,245	6,229	6,229	6,229
			242	MEDICAL	33,598	32,544	33,600	69,600	69,600	69,600
			244	PACIFIC SOURCE FEE	0	0	3	54	54	54
			245	REGENCE LIFE INSUR	29	17	17	159	159	159
			312	PROF DEVL P-LICENSED	160	5,919	500	2,850	2,850	2,850
			314	PROF DEVL P-OTHER	0	1,502	0	1,300	1,300	1,300
			319	OTHR PROF TECH SVCS	647	28,170	5,000	0	0	0
			324	RENTALS	12,000	15,238	16,000	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	11,056	17,357	9,000	12,000	12,000	12,000
			342	TRV OUT-DIST	3,182	3,797	2,000	2,000	2,000	2,000
			351	TELEPHONE	2,458	2,458	3,000	2,000	2,000	2,000
			353	POSTAGE/FREIGHT	0	39	500	500	500	500
			355	PRINTING	354	345	500	1,000	1,000	1,000
			389	COPIER/OTHER EQUIP LEASE	39	71	1,000	100	100	100
			392	XEROX-COPY-FAX	27	39	500	100	100	100
			410	CONSUM SUPPLIES	3,692	9,577	4,000	6,000	6,000	6,000
			440	PERIODICALS	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	1,372	59	1,500	1,500	1,500	1,500
			470	COMP SFTWRE	31	0	500	500	500	500
			480	COMPTR HRDWARE	0	1,714	0	0	0	0
			640	DUES & FEES	0	1	350	0	0	0
		TEACHERS SVCS - Total			297,976	384,761	418,981	630,388	630,388	630,388

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260	100-2246-260-000	CRYSTAL APPLE	324	RENTALS	600	401	1,000	1,200	1,200	1,200
			341	TRV IN-DIST	0	57	100	100	100	100
			353	POSTAGE/FREIGHT	104	130	125	150	150	150
			354	ADVERTISING	526	1,436	600	1,000	1,000	1,000
			355	PRINTING	176	162	350	350	350	350
			410	CONSUM SUPPLIES	4,699	5,036	6,000	6,000	6,000	6,000
			CRYSTAL APPLE - Total				6,107	7,221	8,175	8,800
260	- Total			304,082	391,982	427,156	639,188	639,188	639,188	
320	100-1285-320-000	ON LINE LEARNING	113	ADM SALARY	0	0	51,326	26,387	26,387	26,387
			127	SP CONTRACTS	0	0	102,500	62,200	62,200	62,200
			211	PERS	0	0	9,185	22,500	22,500	22,500
			213	PERS UAL CONTRI	0	0	6,107	10,048	10,048	10,048
			220	FICA	0	0	5,839	9,608	9,608	9,608
			231	WORK COMP	0	0	385	632	632	632
			232	UNEMP COMP	0	0	191	314	314	314
			241	ANNUITY	0	0	4,664	1,558	1,558	1,558
			242	MEDICAL	0	0	12,600	4,400	4,400	4,400
			245	REGENCE LIFE INSUR	0	0	62	37	37	37
			319	OTHR PROF TECH SVCS	0	0	51,500	51,500	51,500	51,500
			341	TRV IN-DIST	0	0	1,500	1,500	1,500	1,500
			342	TRV OUT-DIST	0	0	500	500	500	500
			410	CONSUM SUPPLIES	0	0	750	750	750	750
			470	COMP SFTWRE	0	0	40,000	40,000	40,000	40,000
			640	DUES & FEES	0	0	500	500	500	500
			ON LINE LEARNING - Total				0	0	287,609	232,434
	100-1286-320-000	STUDENT INTERNSHIP	112	CLSIF SALARY	0	0	25,000	26,000	26,000	26,000
			220	FICA	0	0	1,913	1,914	1,914	1,914
			231	WORK COMP	0	0	130	165	165	165

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320	100-1286-320-000	STUDENT INTERNSHIP	232	UNEMP COMP	0	0	0	70	70	70
			341	TRV IN-DIST	0	0	500	500	500	500
		STUDENT INTERNSHIP - Total				0	0	27,543	28,649	28,649
	100-2210-320-000	STUDENT IMPVT	111	LICEN SALARY	79,993	126,157	39,733	39,425	39,425	39,425
			112	CLSIF SALARY	24,896	39,386	14,358	33,729	33,729	33,729
			127	SP CONTRACTS	15,750	0	20,000	20,000	20,000	20,000
			133	EXT CONTRACT	0	0	0	225	225	225
			211	PERS	10,926	15,536	6,714	12,566	12,566	12,566
			213	PERS UAL CONTRI	10,326	12,498	4,328	5,791	5,791	5,791
			220	FICA	9,038	12,366	4,138	5,537	5,537	5,537
			231	WORK COMP	777	855	293	386	386	386
			232	UNEMP COMP	0	242	136	181	181	181
			241	ANNUITY	169	152	180	180	180	180
			242	MEDICAL	21,452	40,303	15,792	25,056	25,056	25,056
			243	HRA VEBA	3,306	283	840	870	870	870
			244	PACIFIC SOURCE FEE	38	20	38	38	38	38
			245	REGENCE LIFE INSUR	17	20	20	11	11	11
			312	PROF DEVL P-LICENSED	0	1,000	0	0	0	0
			314	PROF DEVL P-OTHER	0	0	3,000	3,000	3,000	3,000
			319	OTHR PROF TECH SVCS	774	45,844	1,500	1,500	1,500	1,500
			324	RENTALS	75	0	250	250	250	250
			341	TRV IN-DIST	1,827	3,713	3,500	3,500	3,500	3,500
			342	TRV OUT-DIST	230	3,144	1,000	1,000	1,000	1,000
			351	TELEPHONE	1,978	1,978	2,000	500	500	500
			353	POSTAGE/FREIGHT	60	284	100	100	100	100
			355	PRINTING	841	139	200	200	200	200
			389	COPIER/OTHER EQUIP LEASE	69	124	300	300	300	300
			392	XEROX-COPY-FAX	47	69	150	150	150	150
			410	CONSUM SUPPLIES	3,717	10,091	4,500	6,000	6,000	6,000

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320	100-2210-320-000	STUDENT IMPVT	412	OFFICE SUPPLIES	0	0	200	200	200	200
			440	PERIODICALS	0	0	100	100	100	100
			460	NON CONSUMABLE SUPPLIES	0	967	500	700	700	700
			470	COMP SFTWRE	0	38,326	98,500	45,000	45,000	45,000
			480	COMPTR HRDWARE	5,764	6,589	3,500	3,500	3,500	3,500
			640	DUES & FEES	4,110	4,101	350	350	350	350
			STUDENT IMPVT - Total					196,178	364,186	226,220
320	- Total				196,178	364,186	541,372	471,428	471,428	471,428
340	100-2119-340-000	HOME SCHOOL	112	CLSIF SALARY	3,846	3,599	4,150	4,143	4,143	4,143
			211	PERS	222	307	352	564	564	564
			213	PERS UAL CONTRI	332	281	332	332	332	332
			220	FICA	294	275	318	317	317	317
			231	WORK COMP	23	19	23	23	23	23
			232	UNEMP COMP	0	5	11	11	11	11
			241	ANNUITY	113	101	150	150	150	150
			242	MEDICAL	1,465	1,368	1,680	1,740	1,740	1,740
			245	REGENCE LIFE INSUR	1	1	1	2	2	2
			353	POSTAGE/FREIGHT	2	45	100	100	100	100
			412	OFFICE SUPPLIES	0	0	50	50	50	50
HOME SCHOOL - Total					6,298	6,002	7,167	7,432	7,432	7,432
340	- Total				6,298	6,002	7,167	7,432	7,432	7,432
380	100-2620-380-000	INTRMTN INITVS	112	CLSIF SALARY	41,687	44,164	56,195	63,466	63,466	63,466
			113	ADM SALARY	6,811	50,893	40,857	29,294	29,294	29,294
			133	EXT CONTRACT	0	0	10,000	20,000	20,000	20,000
			211	PERS	1,754	2,618	2,730	16,069	16,069	16,069
			213	PERS UAL CONTRI	4,201	7,436	8,564	17,021	17,021	17,021
			220	FICA	3,312	6,685	8,190	7,708	7,708	7,708
			231	WORK COMP	280	491	553	415	415	415
			232	UNEMP COMP	0	128	268	203	203	203

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380	100-2620-380-000	INTRMTN INITVS	241	ANNUITY	0	0	3,296	1,800	1,800	1,800			
			242	MEDICAL	11,019	22,472	21,504	21,402	21,402	21,402			
			244	PACIFIC SOURCE FEE	29	38	41	41	41	41			
			245	REGENCE LIFE INSUR	6	6	50	7	7	7			
			312	PROF DEVLV-LICENSED	0	724	2,000	3,000	3,000	3,000			
			314	PROF DEVLV-OTHER	75	309	900	900	900	900			
			319	OTHR PROF TECH SVCS	0	1,094	20,000	20,000	20,000	20,000			
			321	CLEAN SERV	0	1,520	0	0	0	0			
			325	ELECTRICITY	1,299	1,350	900	1,200	1,200	1,200			
			326	HEAT	220	325	300	500	500	500			
			327	WATER & SEWER	443	499	500	500	500	500			
			341	TRV IN-DIST	1,937	5,213	6,000	6,000	6,000	6,000			
			342	TRV OUT-DIST	1,897	2,325	2,000	3,000	3,000	3,000			
			351	TELEPHONE	0	384	3,000	500	500	500			
			353	POSTAGE/FREIGHT	1	32	50	50	50	50			
			355	PRINTING	24	1,044	750	750	750	750			
			410	CONSUM SUPPLIES	2,299	1,339	1,500	1,500	1,500	1,500			
			412	OFFICE SUPPLIES	0	0	375	375	375	375			
			460	NON CONSUMABLE SUPPLIES	2,332	502	3,000	2,000	2,000	2,000			
			480	COMPTR HRDWARE	1,384	0	1,600	0	0	0			
			640	DUES & FEES	0	92	2,000	1,000	1,000	1,000			
			653	PROP INSUR	168	161	250	250	250	250			
			INTRMTN INITVS - Total					81,180	151,843	197,373	218,951	218,951	218,951
				100-2633-380-000	INTMTN COMMUN	112	CLSIF SALARY	65,054	37,279	34,441	39,635	39,635	39,635
						113	ADM SALARY	48,415	50,524	63,745	68,141	68,141	68,141
						211	PERS	8,569	7,607	8,930	14,668	14,668	14,668
						213	PERS UAL CONTRI	9,786	6,882	7,855	8,622	8,622	8,622
220	FICA	8,680				6,717	7,520	8,245	8,245	8,245			
231	WORK COMP	662				466	515	557	557	557			

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380	100-2633-380-000	INTMTN COMMUN	232	UNEMP COMP	0	117	246	270	270	270
			241	ANNUITY	4,663	4,663	5,597	5,606	5,606	5,606
			242	MEDICAL	23,538	12,100	12,600	15,660	15,660	15,660
			243	HRA VEBA	3,412	4,252	15,120	15,660	15,660	15,660
			244	PACIFIC SOURCE FEE	0	0	50	50	50	50
			245	REGENCE LIFE INSUR	74	68	81	71	71	71
			314	PROF DEVL-OTHER	120	135	1,500	12,000	12,000	12,000
			319	OTHR PROF TECH SVCS	780	900	1,000	1,000	1,000	1,000
			325	ELECTRICITY	2,329	2,421	2,400	2,400	2,400	2,400
			326	HEAT	394	583	1,000	1,000	1,000	1,000
			327	WATER & SEWER	795	895	1,000	1,000	1,000	1,000
			341	TRV IN-DIST	321	412	2,000	2,000	2,000	2,000
			342	TRV OUT-DIST	0	104	1,500	1,500	1,500	1,500
			351	TELEPHONE	4,783	3,848	4,200	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	63	17	100	100	100	100
			354	ADVERTISING	195	1,950	1,500	1,500	1,500	1,500
			355	PRINTING	56	0	500	500	500	500
			410	CONSUM SUPPLIES	0	6	500	750	750	750
			412	OFFICE SUPPLIES	604	1,008	600	600	600	600
			440	PERIODICALS	453	453	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	1,813	1,000	1,000	1,000	1,000
			470	COMP SFTWRE	0	551	2,000	2,000	2,000	2,000
			480	COMPTR HRDWARE	0	1,646	1,500	0	0	0
			640	DUES & FEES	71	0	800	500	500	500
		INTMTN COMMUN - Total			183,819	147,420	180,300	206,535	206,535	206,535
380	- Total				264,998	299,263	377,673	425,486	425,486	425,486
385	100-2626-385-000	GRANTS	113	ADM SALARY	11,625	16,688	22,500	27,000	27,000	27,000
			213	PERS UAL CONTRI	978	1,306	1,800	2,160	2,160	2,160
			220	FICA	889	1,277	1,722	2,066	2,066	2,066

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385	100-2626-385-000	GRANTS	231	WORK COMP	61	83	113	134	134	134
			232	UNEMP COMP	0	12	57	68	68	68
			341	TRV IN-DIST	43	215	1,000	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	0	7	0	500	500	500
			355	PRINTING	0	9	0	0	0	0
		GRANTS - Total			13,596	19,597	27,192	32,928	32,928	32,928
385	- Total				13,596	19,597	27,192	32,928	32,928	32,928
390	100-2230-390-000	ASSESSMENT	111	LICEN SALARY	6,500	6,500	6,500	6,500	6,500	6,500
			112	CLSIF SALARY	5,922	6,041	3,142	6,780	6,780	6,780
			127	SP CONTRACTS	352	0	0	27,749	27,749	27,749
			211	PERS	652	833	439	1,290	1,290	1,290
			213	PERS UAL CONTRI	1,099	982	1,003	1,062	1,062	1,062
			220	FICA	977	959	961	1,015	1,015	1,015
			231	WORK COMP	76	65	69	69	69	69
			232	UNEMP COMP	0	17	30	35	35	35
			241	ANNUITY	0	0	210	210	210	210
			242	MEDICAL	1,560	1,620	840	1,740	1,740	1,740
			245	REGENCE LIFE INSUR	1	1	1	2	2	2
			319	OTHR PROF TECH SVCS	0	1,156	60,000	60,000	60,000	60,000
			341	TRV IN-DIST	169	17	250	250	250	250
			342	TRV OUT-DIST	0	112	250	250	250	250
			351	TELEPHONE	928	935	1,000	500	500	500
			353	POSTAGE/FREIGHT	93	63	100	100	100	100
			389	COPIER/OTHER EQUIP LEASE	10	18	50	50	50	50
			392	XEROX-COPY-FAX	7	10	50	50	50	50
			410	CONSUM SUPPLIES	113	411	500	500	500	500
		ASSESSMENT - Total			18,458	19,740	75,395	108,152	108,152	108,152
390	- Total				18,458	19,740	75,395	108,152	108,152	108,152
400	100-2122-400-000	NON SPED PSYCH	111	LICEN SALARY	33,465	34,134	35,409	268,042	268,042	268,042

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400	100-2122-400-000	NON SPED PSYCH	211	PERS	3,504	4,706	4,890	51,089	51,089	51,089			
			213	PERS UAL CONTRI	2,887	2,674	2,833	21,444	21,444	21,444			
			220	FICA	2,300	2,381	2,710	20,505	20,505	20,505			
			231	WORK COMP	186	173	192	1,362	1,362	1,362			
			232	UNEMP COMP	0	42	89	671	671	671			
			242	MEDICAL	7,800	8,100	8,400	60,900	60,900	60,900			
			244	PACIFIC SOURCE FEE	27	27	27	135	135	135			
			245	REGENCE LIFE INSUR	4	4	5	30	30	30			
			319	OTHR PROF TECH SVCS	0	0	21,000	28,000	28,000	28,000			
			341	TRV IN-DIST	0	0	3,000	3,000	3,000	3,000			
			410	CONSUM SUPPLIES	0	0	0	2,500	2,500	2,500			
			480	COMPTR HRDWARE	0	0	0	3,600	3,600	3,600			
			NON SPED PSYCH - Total					50,173	52,241	78,555	461,278	461,278	461,278
				100-2140-400-320	SCH PSY&BHVL SVC	111	LICEN SALARY	717,399	846,502	867,280	890,812	890,812	890,812
						112	CLSIF SALARY	10,562	17,273	18,921	10,628	10,628	10,628
113	ADM SALARY	20,061				18,419	50,884	52,774	52,774	52,774			
211	PERS	67,587				104,358	109,995	161,702	161,702	161,702			
213	PERS UAL CONTRI	64,440				74,747	80,941	76,429	76,429	76,429			
220	FICA	54,532				64,502	71,687	72,998	72,998	72,998			
231	WORK COMP	4,174				4,481	4,975	4,908	4,908	4,908			
232	UNEMP COMP	0				1,183	2,244	2,386	2,386	2,386			
241	ANNUITY	1,405				1,244	3,109	3,115	3,115	3,115			
242	MEDICAL	150,879				191,816	211,680	214,020	214,020	214,020			
244	PACIFIC SOURCE FEE	81				81	81	81	81	81			
245	REGENCE LIFE INSUR	111				112	142	130	130	130			
312	PROF DEVL P-LICENSED	2,252				329	8,000	9,000	9,000	9,000			
314	PROF DEVL P-OTHER	437				1,029	1,000	1,000	1,000	1,000			
319	OTHR PROF TECH SVCS	1,800				5,224	7,500	7,500	7,500	7,500			
321	CLEAN SERV	622	1,520	2,200	2,200	2,200	2,200						

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400	100-2140-400-320	SCH PSY&BHVL SVC	324	RENTALS	700	1,342	1,000	1,000	1,000	1,000
			325	ELECTRICITY	3,941	3,826	3,200	4,000	4,000	4,000
			326	HEAT	668	987	1,000	1,200	1,200	1,200
			327	WATER & SEWER	1,346	1,515	1,200	1,200	1,200	1,200
			328	GARBAGE	0	6	0	0	0	0
			341	TRV IN-DIST	25,133	29,514	25,000	25,000	25,000	25,000
			342	TRV OUT-DIST	7,819	5,618	10,000	12,000	12,000	12,000
			351	TELEPHONE	11,134	10,470	12,000	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	244	295	500	500	500	500
			355	PRINTING	38	45	1,000	1,000	1,000	1,000
			389	COPIER/OTHER EQUIP LEASE	296	246	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	12,960	13,083	15,000	16,000	16,000	16,000
			412	OFFICE SUPPLIES	189	239	1,000	1,000	1,000	1,000
			440	PERIODICALS	194	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	721	602	1,000	1,000	1,000	1,000
			470	COMP SFTWRE	0	0	2,000	2,000	2,000	2,000
			471	TEST KITS	9,632	3,309	15,000	15,000	15,000	15,000
			480	COMPTR HRDWARE	4,152	5,724	6,100	4,200	4,200	4,200
			640	DUES & FEES	595	610	1,000	1,000	1,000	1,000
			670	TAXES/LICENSES	9	3	0	0	0	0
		SCH PSY&BHVL SVC - Total			1,176,112	1,410,248	1,538,139	1,598,283	1,598,283	1,598,283
400	- Total				1,226,285	1,462,489	1,616,694	2,059,561	2,059,561	2,059,561
500	100-2152-500-320	SP PATH	111	LICEN SALARY	696,137	767,901	860,320	890,454	890,454	890,454
			112	CLSIF SALARY	115,024	79,566	125,633	102,294	102,294	102,294
			134	ADDTL SALARY	0	0	14,895	14,895	14,895	14,895
			211	PERS	60,162	76,567	106,080	159,293	159,293	159,293
			213	PERS UAL CONTRI	69,503	66,166	84,810	79,420	79,420	79,420
			220	FICA	60,836	63,209	75,426	75,950	75,950	75,950
			231	WORK COMP	4,599	4,326	5,149	5,100	5,100	5,100

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500	100-2152-500-320	SP PATH	232	UNEMP COMP	0	1,266	2,466	2,483	2,483	2,483
			241	ANNUITY	0	0	3,000	3,000	3,000	3,000
			242	MEDICAL	193,612	191,867	231,388	269,700	269,700	269,700
			243	HRA VEBA	10,920	10,868	33,600	17,400	17,400	17,400
			244	PACIFIC SOURCE FEE	34	0	208	54	54	54
			245	REGENCE LIFE INSUR	116	120	126	180	180	180
			249	TUITUION REIMBURSEMENT	0	10,000	0	0	0	0
			312	PROF DEVL P-LICENSED	1,909	3,820	6,000	6,000	6,000	6,000
			314	PROF DEVL P-OTHER	199	199	200	200	200	200
			319	OTHR PROF TECH SVCS	98,422	94,656	21,000	21,000	21,000	21,000
			322	REPAIR & MAINT	0	0	200	200	200	200
			324	RENTALS	400	767	600	1,000	1,000	1,000
			325	ELECTRICITY	2,015	2,365	2,500	2,500	2,500	2,500
			326	HEAT	341	505	1,200	1,200	1,200	1,200
			327	WATER & SEWER	688	775	800	800	800	800
			328	GARBAGE	0	6	0	0	0	0
			341	TRV IN-DIST	16,622	15,180	20,000	20,000	20,000	20,000
			342	TRV OUT-DIST	1,380	1,900	5,000	5,000	5,000	5,000
			345	RECRUIT	0	190	0	0	0	0
			351	TELEPHONE	10,896	9,297	11,000	0	0	0
			353	POSTAGE/FREIGHT	138	160	200	200	200	200
			355	PRINTING	511	143	2,000	2,000	2,000	2,000
			385	MANAGE SRVS	0	0	400	400	400	400
			389	COPIER/OTHER EQUIP LEASE	1,330	1,579	1,500	1,500	1,500	1,500
			392	XEROX-COPY-FAX	63	322	2,500	2,500	2,500	2,500
			410	CONSUM SUPPLIES	1,869	2,544	5,000	5,000	5,000	5,000
			412	OFFICE SUPPLIES	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	0	1,000	1,000	1,000	1,000
			470	COMP SFTWRE	0	0	1,200	1,200	1,200	1,200

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500	100-2152-500-320	SP PATH	471	TEST KITS	3,869	1,295	6,000	10,000	10,000	10,000
			472	INSTRUCTIONAL KITS	0	0	1,500	1,500	1,500	1,500
			480	COMPTR HRDWARE	4,152	4,487	8,250	1,650	1,650	1,650
			640	DUES & FEES	0	25	1,000	1,000	1,000	1,000
			670	TAXES/LICENSES	9	59	0	0	0	0
			SP PATH - Total				1,355,759	1,412,126	1,642,651	1,706,573
	100-2153-500-320	AUDIOLOGY	111	LICEN SALARY	74,309	82,981	78,569	80,330	80,330	80,330
			112	CLSIF SALARY	23,824	23,653	36,087	36,087	36,087	36,087
			211	PERS	8,150	12,584	12,480	17,309	17,309	17,309
			213	PERS UAL CONTRI	8,467	8,939	9,173	9,056	9,056	9,056
			220	FICA	7,173	7,867	8,773	8,660	8,660	8,660
			231	WORK COMP	551	553	619	582	582	582
			232	UNEMP COMP	0	134	287	284	284	284
			242	MEDICAL	16,987	17,770	18,480	19,140	19,140	19,140
			244	PACIFIC SOURCE FEE	54	54	54	54	54	54
			245	REGENCE LIFE INSUR	9	9	10	10	10	10
			312	PROF DEVL P-LICENSED	225	65	500	500	500	500
			314	PROF DEVL P-OTHER	74	474	500	500	500	500
			322	REPAIR & MAINT	2,295	3,466	3,500	4,000	4,000	4,000
			325	ELECTRICITY	940	978	800	800	800	800
			326	HEAT	159	236	200	300	300	300
			327	WATER & SEWER	321	362	400	400	400	400
			341	TRV IN-DIST	3,745	4,445	4,000	6,000	6,000	6,000
			342	TRV OUT-DIST	733	374	700	1,000	1,000	1,000
			351	TELEPHONE	1,870	1,870	1,871	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	275	290	500	500	500	500
			354	ADVERTISING	0	0	500	500	500	500
355	PRINTING	917	1,396	2,000	2,000	2,000	2,000			
389	COPIER/OTHER EQUIP LEASE	47	80	200	200	200	200			

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500	100-2153-500-320	AUDIOLOGY	392	XEROX-COPY-FAX	4	20	200	200	200	200
			410	CONSUM SUPPLIES	1,006	88	1,500	2,000	2,000	2,000
			412	OFFICE SUPPLIES	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	11	70	2,000	2,000	2,000	2,000
			480	COMPTR HRDWARE	0	0	0	1,650	1,650	1,650
			640	DUES & FEES	0	211	500	500	500	500
			670	TAXES/LICENSES	0	4	0	0	0	0
		AUDIOLOGY - Total			152,146	168,973	184,903	196,062	196,062	196,062
500	- Total				1,507,905	1,581,098	1,827,554	1,902,635	1,902,635	1,902,635
680	100-2574-680-000	GRAPHICS	112	CLSIF SALARY	44,800	30,004	31,087	31,705	31,705	31,705
			122	CLSF SUB SALARY	0	0	3,000	5,000	5,000	5,000
			211	PERS	3,080	4,137	4,295	6,043	6,043	6,043
			213	PERS UAL CONTRI	3,865	2,350	2,490	2,540	2,540	2,540
			220	FICA	3,319	2,295	2,380	2,430	2,430	2,430
			231	WORK COMP	268	160	172	172	172	172
			232	UNEMP COMP	0	41	78	80	80	80
			242	MEDICAL	12,106	12,888	13,272	13,746	13,746	13,746
			245	REGENCE LIFE INSUR	7	7	8	7	7	7
			319	OTHR PROF TECH SVCS	0	0	500	500	500	500
			322	REPAIR & MAINT	0	0	500	500	500	500
			325	ELECTRICITY	0	0	500	0	0	0
			326	HEAT	0	0	500	0	0	0
			327	WATER & SEWER	0	0	500	0	0	0
			328	GARBAGE	0	0	500	0	0	0
			341	TRV IN-DIST	0	0	200	200	200	200
			342	TRV OUT-DIST	0	0	200	200	200	200
			351	TELEPHONE	3,069	2,134	3,500	1,000	1,000	1,000
			353	POSTAGE/FREIGHT	0	0	500	500	500	500
			355	PRINTING	0	0	300	300	300	300

**Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020**

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
680	100-2574-680-000	GRAPHICS	389	COPIER/OTHER EQUIP LEASE	0	0	1,000	1,000	1,000	1,000
			410	CONSUM SUPPLIES	0	0	500	500	500	500
			412	OFFICE SUPPLIES	0	0	500	500	500	500
			414	PRINT SHOP SUPPLIES	0	0	500	500	500	500
			417	PAPER SUPPLIES	0	0	500	500	500	500
			460	NON CONSUMABLE SUPPLIES	0	0	500	500	500	500
			480	COMPTR HRDWARE	0	0	500	0	0	0
			GRAPHICS - Total				70,514	54,017	68,482	68,423
680	- Total			70,514	54,017	68,482	68,423	68,423	68,423	
700	100-2664-700-000	INFO TECH	112	CLSIF SALARY	77,881	37,286	41,752	110,345	110,345	110,345
			113	ADM SALARY	0	38,862	40,812	40,812	40,812	40,812
			211	PERS	5,474	6,736	7,012	15,269	15,269	15,269
			213	PERS UAL CONTRI	6,719	5,962	6,606	8,829	8,829	8,829
			220	FICA	5,890	5,758	6,316	8,442	8,442	8,442
			231	WORK COMP	452	398	436	593	593	593
			232	UNEMP COMP	0	106	207	278	278	278
			241	ANNUITY	0	3,109	3,109	3,109	3,109	3,109
			242	MEDICAL	23,400	15,525	16,800	23,490	23,490	23,490
			243	HRA VEBA	0	2,362	8,400	17,400	17,400	17,400
			244	PACIFIC SOURCE FEE	0	0	0	6	6	6
			245	REGENCE LIFE INSUR	13	48	50	44	44	44
			316	DATA PROCES	362,499	52,825	80,000	0	0	0
			319	OTHR PROF TECH SVCS	0	0	200	17,000	17,000	17,000
			322	REPAIR & MAINT	46	0	100	100	100	100
			325	ELECTRICITY	8,106	8,425	7,745	8,200	8,200	8,200
			326	HEAT	1,373	2,030	2,541	3,500	3,500	3,500
			327	WATER & SEWER	2,768	3,116	2,500	3,000	3,000	3,000
			351	TELEPHONE	18,500	18,500	18,500	5,000	5,000	5,000
			353	POSTAGE/FREIGHT	310	60	1,000	200	200	200

Intermountain Education Service District
Adopted Budget Expenditures - Fund 100
2019 / 2020

Cost Ctr	Budget Unit	Budget Unit Title	Acct	Account Title	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
700	100-2664-700-000	INFO TECH	355	PRINTING	0	0	1,000	500	500	500
			356	TELECOMM	0	0	0	29,000	29,000	29,000
			410	CONSUM SUPPLIES	6,444	3,446	5,000	5,000	5,000	5,000
			460	NON CONSUMABLE SUPPLIES	4,974	50,571	6,000	8,000	8,000	8,000
			470	COMP SFTWRE	107,660	64,530	77,000	50,000	50,000	50,000
			540	EQUIP > \$5000	120,510	85,517	39,400	30,000	30,000	30,000
			640	DUES & FEES	1,505	355	2,000	2,000	2,000	2,000
	INFO TECH - Total				754,523	405,528	374,486	390,117	390,117	390,117
	100-5200-700-000	INTERFUND TRANSFERS	710	FUND MODIFICATIONS	400,000	0	500,000	400,000	400,000	400,000
			720	TRANSFR/PYMT	0	300,000	0	0	0	0
INTERFUND TRANSFERS - Total				400,000	300,000	500,000	400,000	400,000	400,000	
700	- Total			1,154,523	705,528	874,486	790,117	790,117	790,117	
800	100-2119-800-000	ELL	112	CLSIF SALARY	0	0	10,144	10,144	10,144	10,144
			211	PERS	0	0	1,430	1,430	1,430	1,430
			213	PERS UAL CONTRI	0	0	832	832	832	832
			220	FICA	0	0	776	776	776	776
			231	WORK COMP	0	0	110	110	110	110
			232	UNEMP COMP	0	0	136	136	136	136
			242	MEDICAL	0	0	2,450	2,450	2,450	2,450
			342	TRV OUT-DIST	0	0	1,500	1,500	1,500	1,500
ELL - Total				0	0	17,378	17,378	17,378	17,378	
800	- Total			0	0	17,378	17,378	17,378	17,378	
999	100-5200-999-000	SPECIAL PROJECT TRANSFER	710	FUND MODIFICATIONS	5,854	0	24,000	24,000	24,000	24,000
			720	TRANSFR/PYMT	0	5,258	0	0	0	0
	SPECIAL PROJECT TRANSFER - Total				5,854	5,258	24,000	24,000	24,000	24,000
100-7000-999-000	UNAPP FUND BALANCE	UNAPP FUND BAL	820	UNAPP FUND BAL	0	0	1,839,227	1,839,227	1,839,227	1,839,227
			UNAPP FUND BALANCE - Total				0	0	1,839,227	1,839,227
999	- Total			5,854	5,258	1,863,227	1,863,227	1,863,227	1,863,227	
General Fund - Total					10,848,895	12,595,136	15,874,548	17,230,362	17,230,362	17,230,362

SPECIAL REVENUE FUNDS

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

2019/2020

AS ADOPTED JUNE 12, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	5,272,503	5,133,227	5,500,536	5,859,416	5,859,416	5,859,416
2000: SUPPORT SERVICES	4,812,700	5,453,123	7,523,216	7,254,042	7,299,042	7,299,042
3000: ENTERPRISE & COMMUNITY	9,462	15,397	52,940	56,469	56,469	56,469
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	215,310	588,992	445,000	445,000	400,000	400,000
5300: PAYMENTS TO DISTRICTS	2,550,740	2,411,495	3,757,715	4,086,714	4,086,714	4,086,714
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,041,054	1,190,943	0	0	0	0
TOTAL REQUIREMENTS	\$ 13,901,769	\$ 14,793,177	\$ 17,279,407	\$ 17,701,641	\$ 17,701,641	\$ 17,701,641
TOTAL RESOURCES (except property taxes)	\$ 13,901,769	\$ 14,793,177	\$ 17,279,407	\$ 17,701,641	\$ 17,701,641	\$ 17,701,641

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

		Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1920	Miscellaneous Donations	11,000	3,500	1,500	29	29	29
1922	Buck Creek/Kiwanis Cabin	3,530	1,350	2,000	22,000	22,000	22,000
1941	Other LEA	532,861	643,739	978,878	944,448	944,448	944,448
1945	Childrens Rodeo	5,623	5,352	6,000	6,000	6,000	6,000
1947	Employee Fund	3,158	4,464	3,600	3,600	3,600	3,600
1990	Miscellaneous Revenue	631,512	1,014,812	504,500	520,000	475,000	475,000
1998	IT/E Rate Awards	30,724	20,483		-	-	-
1999	Employee Pop Fund	-	-	500	-	-	-
3201	State Contract Revenue	7,427,872	7,022,277	8,839,706	8,166,120	8,211,120	8,211,120
3210	State Funds Restricted	-	-	50,000	-	-	-
3299	Restricted Grants Other	69,680	-	13,000	13,000	13,000	13,000
4200	Unrestricted Revenue	-	-	50,000	-	-	-
4300	Restricted Revenue	23,373	32,832	10,000	10,000	10,000	10,000
4305	Federal Revenue	1,709,770	2,040,399	1,365,610	2,366,222	2,366,222	2,366,222
4500	Restricted Revenue Fed	57,683	-	220,000	165,000	165,000	165,000
4501	Title 1C	623,103	803,370	1,365,234	1,685,469	1,685,469	1,685,469
4504	Carl Perkins Revenue	190,303	243,271	307,029	322,981	322,981	322,981
4504	CP Reserve & Mini Grant	46,846	39,291	50,981	60,381	60,381	60,381
4508	PL 101-476 IDEA	1,546,054	1,622,651	2,632,003	2,504,894	2,504,894	2,504,894
4700	Federal Revenue	-	-				
5200	Interfund Transfers	5,854	254,332	24,000	24,000	24,000	24,000
	TOTAL REVENUE	12,918,946	13,752,123	16,424,541	16,814,144	16,814,144	16,814,144
	BEG FUND BALANCE	982,823	1,041,054	854,866	887,497	887,497	887,497
	TOTAL RESOURCES	13,901,769	14,793,177	17,279,407	17,701,641	17,701,641	17,701,641

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
209	Eastern Promise / Regional Promise	27,665	15,538	291,775	58,070	58,070	58,070
210	Regional Assessment Contract	789,592	810,419	576,835	582,493	582,493	582,493
211	Early Learning Hub	846,910	664,964	924,608	927,402	927,402	927,402
212	ELH Miscellaneous Grants	-	-	-	-	45,000	45,000
222	Basic Carl Perkins	205,707	223,508	289,029	294,981	294,981	294,981
225	Carl Perkins	32,362	59,054	68,981	88,381	88,381	88,381
230	Chronic Absenteeism	-	-	247,961	156,533	156,533	156,533
236	Miscellaneous Fed/State Grants	183,864	788,103	993,310	1,060,493	1,060,493	1,060,493
245	Administration Special Funds	57,883	55,345	56,900	72,900	72,900	72,900
247	Riverbend Youth (Student Body)	4,346	4,346	5,000	5,000	5,000	5,000
250	Alternative Education / STEP Grant NEW	69,680	58,160	-	-	-	-
252	River Bend	483,985	479,401	507,340	458,804	458,804	458,804
260	IDEA	1,549,754	1,622,651	2,632,003	2,504,894	2,504,894	2,504,894
263	District Reimbursement	558,767	612,659	828,078	792,448	792,448	792,448
264	EI/Regional Special Grant	300,445	288,486	429,759	379,793	379,793	379,793
266	E/I Special Adm. Funds	2,364	-	-	-	-	-
267	EI/ECSE - Regional	5,092,440	5,024,448	4,962,610	5,381,689	5,381,689	5,381,689
268	LTCT/TASK	419,254	417,373	468,667	496,706	496,706	496,706
270	Regional Programs	1,239,523	1,188,694	1,352,776	1,408,852	1,408,852	1,408,852
273	Special Hearing Funds	-	-	-	-	-	-
275	Medicaid Fee for Services	746,776	774,456	672,041	651,704	606,704	606,704
276	Medicaid Administrative Billing	594,291	902,174	605,000	695,000	695,000	695,000
281	Elliott Fund	28	28	1,500	29	29	29
293	Migrant Preschool	42,600	50,898	103,262	110,000	110,000	110,000
294	Migrant Education Current Year	375,224	544,457	920,000	1,135,875	1,135,875	1,135,875
295	Migrant Summer June - September	91,734	101,468	181,972	216,836	216,836	216,836
297	Migrant Education Prior Year	60,734	43,905	100,000	139,413	139,413	139,413
298	Migrant Summer - April - June	52,811	62,642	60,000	83,345	83,345	83,345
TOTAL RESOURCES		13,901,769	14,793,177	17,279,407	17,701,641	17,701,641	17,701,641

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
209	Eastern Promise / Regional Promise	27,665	15,538	291,775	58,070	58,070	58,070
210	Regional Assessment Contract	540,518	773,835	576,835	582,493	582,493	582,493
211	Early Learn Hub	846,910	664,964	924,608	927,402	927,402	927,402
212	ELH Miscellaneous Grants	-	-	-	-	45,000	45,000
214	Regional Achievement Collaborative	73,030	-	-			
222	Basic Carl Perkins	205,707	223,508	289,029	294,981	294,981	294,981
225	Carl Perkins	32,362	59,054	68,981	88,381	88,381	88,381
230	Chronic Absenteeism	-	-	247,961	156,533	156,533	156,533
236	Miscellaneous Fed/State Grants	183,864	640,460	993,310	1,060,493	1,060,493	1,060,493
245	Administration Special Funds	23,467	32,618	56,900	72,900	72,900	72,900
247	Riverbend Youth (Student Body	-	280	5,000	5,000	5,000	5,000
250	Alternative Education / STEP Grant NEW	69,680	58,160	-	-	-	-
252	River Bend	432,911	407,544	507,340	458,804	458,804	458,804
260	IDEA	1,549,754	1,622,651	2,632,003	2,504,894	2,504,894	2,504,894
263	District Reimbursement	558,767	612,659	828,078	792,448	792,448	792,448
264	EI/Regional Special Grant	300,445	288,486	429,759	379,793	379,793	379,793
266	E/I Special Adm. Funds	2,364	-	-	-	-	-
267	EI/ECSE - Regional	5,092,440	5,024,448	4,962,610	5,381,689	5,381,689	5,381,689
268	TASK	419,254	417,373	468,667	496,706	496,706	496,706
270	Regional Programs	1,239,523	1,188,694	1,352,776	1,408,852	1,408,852	1,408,852
273	Special Hearing Funds	-	-	-	-	-	-
275	Medicaid Fee for Services	307,616	281,291	672,041	651,704	606,704	606,704
276	Medicaid Administrative Billing	331,335	487,301	605,000	695,000	695,000	695,000
281	Elliott Fund	-	-	1,500	29	29	29
293	Migrant Preschool	42,600	50,898	103,262	110,000	110,000	110,000
294	Migrant Education Current Year	375,224	544,457	920,000	1,135,875	1,135,875	1,135,875
295	Migrant Summer June - September	91,734	101,468	181,972	216,836	216,836	216,836
297	Migrant Education Prior Year	60,734	43,905	100,000	139,413	139,413	139,413
298	Migrant Summer - April - June	52,811	62,642	60,000	83,345	83,345	83,345
		12,860,715	13,602,234	17,279,407	17,701,641	17,701,641	17,701,641
	Ending Fund balance	1,041,054	1,190,943	-	-	-	-
	TOTAL EXPENDITURES	13,901,769	14,793,177	17,279,407	17,701,641	17,701,641	17,701,641

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1000	Instruction	5,272,503	5,133,227	5,500,536	5,859,416	5,859,416	5,859,416
2000	Support Services	4,812,700	5,453,123	7,523,216	7,254,042	7,299,042	7,299,042
3000	Enterprise and Community Serv.	9,462	15,397	52,940	56,469	56,469	56,469
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5200	Interfund Transfers	215,310	588,992	445,000	445,000	400,000	400,000
5300	Apportionment to Districts	2,550,740	2,411,495	3,757,715	4,086,714	4,086,714	4,086,714
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	1,041,054	1,190,943	-	-	-	-
	TOTAL REQUIREMENTS	13,901,769	14,793,177	17,279,407	17,701,641	17,701,641	17,701,641

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

	Object	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
100	Salaries	5,061,733	5,525,136	6,285,370	6,241,266	6,241,266	6,241,266
200	Payroll Taxes & Benefits	2,562,905	2,931,143	3,459,023	3,779,512	3,779,512	3,779,512
300	Purchased Services	1,093,868	1,067,910	2,019,872	1,690,684	1,690,684	1,690,684
400	Supplies & Materials	601,765	295,243	401,876	398,816	436,816	436,816
500	Capital Outlay	76,579	17,636	30,000	31,000	31,000	31,000
600	Other Objects	648,584	690,984	780,551	978,649	985,649	985,649
700	Fund Transfers/Dist Apportion	2,815,281	3,074,182	4,302,715	4,581,714	4,536,714	4,536,714
810	Contingency	-	-	-	-	-	-
	TOTAL EXPENDITURES	12,860,715	13,602,234	17,279,407	17,701,641	17,701,641	17,701,641
	FUND BALANCE	1,041,054	1,190,943	-	-	-	-
	TOTAL REQUIREMENTS	13,901,769	14,793,177	17,279,407	17,701,641	17,701,641	17,701,641

DEBT SERVICE FUND

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

2019/2020

AS ADOPTED JUNE 12, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	0	0	500	500	500	500
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND/DEBT SERVICE	808,810	843,465	886,555	927,448	927,448	927,448
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	4,404	8,104	0	0	0	0
TOTAL REQUIREMENTS	\$ 813,214	\$ 851,569	\$ 887,055	\$ 927,948	\$ 927,948	\$ 927,948
TOTAL RESOURCES (except property taxes)	\$ 813,214	\$ 851,569	\$ 887,055	\$ 927,948	\$ 927,948	\$ 927,948

*** 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	813,214	851,569	887,055	927,948	927,948	927,948
DEBT SERVICE FUND	\$ 813,214	\$ 851,569	\$ 887,055	\$ 927,948	\$ 927,948	\$ 927,948

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

		Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1510	Interest Earned	4,062	7,708	500	500	500	500
1979	Bond Intercept	806,610	839,457	886,555	927,448	927,448	927,448
3101	State Replacement						
5200	Interfund Transfers						
	TOTAL REVENUE	810,672	847,165	887,055	927,948	927,948	927,948
	BEG. FUND BALANCE	2,542	4,404	-	-	-	-
	TOTAL RESOURCES	813,214	851,569	887,055	927,948	927,948	927,948

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
300	Debt Service Fund	813,214	851,569	887,055	927,948	927,948	927,948
	TOTAL REVENUE	813,214	851,569	887,055	927,948	927,948	927,948

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
300	Debt Service Fund	808,810	843,465	887,055	927,948	927,948	927,948
	Ending Fund balance	4,404	8,104	-	-	-	-
	TOTAL EXPENDITURES	813,214	851,569	887,055	927,948	927,948	927,948

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1000	Instruction	-	-				
2000	Support Services	-	-	500	500	500	500
3000	Enterprise and Community Serv.	-	-				
4000	Facilities Acquisition and Const.	-	-				
5100	Debt Service	808,810	843,465	886,555	927,448	927,448	927,448
6000	Contingency	-	-				
7000	Fund Balance	4,404	8,104				
	TOTAL REQUIREMENTS	813,214	851,569	887,055	927,948	927,948	927,948

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

	Object	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
100	Salaries	-	-	-	-	-	-
200	Payroll Taxes & Benefits	-	-	-	-	-	-
300	Purchased Services	-	-	-	-	-	-
400	Supplies & Materials	-	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-	-
600	Other Objects	808,810	843,465	887,055	927,948	927,948	927,948
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
	TOTAL EXPENDITURES	808,810	843,465	887,055	927,948	927,948	927,948
	FUND BALANCE	4,404	8,104	-	-	-	-
	TOTAL REQUIREMENTS	813,214	851,569	887,055	927,948	927,948	927,948

CAPITAL PROJECT FUNDS

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

2019/2020

AS ADOPTED JUNE 12, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	64,824	59,446	303,000	246,000	246,000	246,000
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	\$ 135,078	\$ 129,700	\$ 373,255	\$ 316,255	\$ 316,255	\$ 316,255
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	1,110,810	1,134,988	876,000	750,000	750,000	750,000
TOTAL REQUIREMENTS	\$ 1,245,888	\$ 1,264,688	\$ 1,249,255	\$ 1,066,255	\$ 1,066,255	\$ 1,066,255
TOTAL RESOURCES (except property taxes)	\$ 1,245,888	\$ 1,264,688	\$ 1,249,255	\$ 1,066,255	\$ 1,066,255	\$ 1,066,255

*** 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	1,175,622	1,194,416	1,179,000	996,000	996,000	996,000
Fund 425: Program Building Fund	70,266	70,272	70,255	70,255	70,255	70,255
CAPITAL PROJECT FUNDS	\$ 1,245,888	\$ 1,264,688	\$ 1,249,255	\$ 1,066,255	\$ 1,066,255	\$ 1,066,255

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

		Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1510	Interest Earned	2,736	2,441	5,000	5,000	5,000	5,000
1910	Rentals	98,720	105,573	99,255	108,255	108,255	108,255
1990	Misceclaneous Revenue	44,681	45,864	45,000	47,000	47,000	47,000
5200	Interfund Transfers	-	-	-			
5300	Apportionments/Sale Fixed Assets	201,600	-	-	-	-	-
	TOTAL REVENUE	347,737	153,878	149,255	160,255	160,255	160,255
	BEG FUND BALANCE	898,151	1,110,810	1,100,000	906,000	906,000	906,000
	TOTAL RESOURCES	1,245,888	1,264,688	1,249,255	1,066,255	1,066,255	1,066,255

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
400	Capital Projects Fund	1,175,622	1,194,416	1,179,000	996,000	996,000	996,000
425	Program Buildings Fund	70,266	70,272	70,255	70,255	70,255	70,255
	TOTAL REVENUE	1,245,888	1,264,688	1,249,255	1,066,255	1,066,255	1,066,255

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
400	Capital Projects Fund	64,824	64,824	303,000	246,000	246,000	246,000
425	Program Buildings Fund	70,254	70,254	70,255	70,255	70,255	70,255
		135,078	135,078	373,255	316,255	316,255	316,255
	Ending Fund balance	1,110,810	1,134,988	876,000	750,000	750,000	750,000
	TOTAL EXPENDITURES	1,245,888	1,270,066	1,249,255	1,066,255	1,066,255	1,066,255

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	64,824	59,446	303,000	246,000	246,000	246,000
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	1,110,810	1,134,988	876,000	750,000	750,000	750,000
TOTAL REQUIREMENTS		1,245,888	1,264,688	1,249,255	1,066,255	1,066,255	1,066,255

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

	Object	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
100	Salaries	-	-	-	-	-	-
200	Payroll Taxes & Benefits	-	-	-	-	-	-
300	Purchased Services	13,828	9,300	45,000	60,000	60,000	60,000
400	Supplies & Materials	-	5,690	-	-	-	-
500	Capital Outlay	38,001	44,456	258,000	186,000	186,000	186,000
600	Other Objects	83,249	70,254	70,255	70,255	70,255	70,255
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES		135,078	129,700	373,255	316,255	316,255	316,255
FUND BALANCE		1,110,810	1,134,988	876,000	750,000	750,000	750,000
TOTAL REQUIREMENTS		1,245,888	1,264,688	1,249,255	1,066,255	1,066,255	1,066,255

ENTREPRENEURIAL FUNDS

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

2019/2020

AS ADOPTED JUNE 12, 2019	2016/2017 Actual	2017/2018 Actual	2018/2019 Budget	2019/2020 Proposed	2019/2020 Approved	2019/2020 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	6,798,644	6,981,760	8,402,997	8,656,482	8,656,482	8,656,482
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***	(420,772)	(643,224)	0	0	0	0
TOTAL REQUIREMENTS	\$ 6,377,872	\$ 6,338,536	\$ 8,402,997	\$ 8,656,482	\$ 8,656,482	\$ 8,656,482
TOTAL RESOURCES (except property taxes)	\$ 6,377,872	\$ 6,338,536	\$ 8,402,997	\$ 8,656,482	\$ 8,656,482	\$ 8,656,482

*** 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	1,362,472	1,341,307	1,178,441	1,231,180	1,231,180	1,231,180
Fund 525: Communication & Print Solutions	361,778	304,284	368,681	329,209	329,209	329,209
Fund 598: Technology	4,653,622	4,692,945	6,855,875	7,096,093	7,096,093	7,096,093
ENTREPRENEURIAL FUNDS	\$ 6,377,872	\$ 6,338,536	\$ 8,402,997	\$ 8,656,482	\$ 8,656,482	\$ 8,656,482

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

		Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1902	UPS/Fed Ex	370	-	500	500	500	500
1904	Central Store K12 Local Districts	724,014	606,511	682,000	672,000	672,000	672,000
1906	AEPA	286,769	315,934	300,000	300,000	300,000	300,000
1910	Rentals	3,900	3,900	-	-	-	-
1911	Lamination In & Out District	2,027	1,294	1,100	1,100	1,100	1,100
1912	Printing In & Out District	142,125	137,889	135,000	135,000	135,000	135,000
1913	Color Copier In & Out District	47,122	45,275	30,000	30,000	30,000	30,000
1914	Graphics Paper	43,119	34,823	35,000	35,000	35,000	35,000
1915	Design Education	37,034	28,784	29,000	29,000	29,000	29,000
1916	Postage	3,331	2,235	2,000	2,000	2,000	2,000
1941	Other LEA	1,421,665	1,423,175	1,519,264	1,594,391	1,594,391	1,594,391
1950	Resale Supplies/Equip/Software	3,263,399	3,413,082	4,014,622	4,147,096	4,147,096	4,147,096
1970	Telecom (Cell)	188,584	191,803	189,839	104,839	104,839	104,839
1975	Electronic Repair	5,072	2,555	-			
1990	Miscellaneous	32,602	62,866	20,000	45,000	45,000	45,000
1998	IT:E Rate Awards/Contracts	441,612	387,202	270,000	439,000	439,000	439,000
5100	Debt Financing	4,864	-				
5200	Interfund Transfers	400,000	300,000	500,000	400,000	400,000	400,000
5300	Sale/Comp Loss Fixed Assets	-	-				
	TOTAL REVENUE	7,047,609	6,957,328	7,728,325	7,934,926	7,934,926	7,934,926
	BEG FUND BALANCE	(669,737)	(618,792)	674,672	721,556	721,556	721,556
	TOTAL RESOURCES	6,377,872	6,338,536	8,402,997	8,656,482	8,656,482	8,656,482

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
502	Intermountain Cooperative	1,362,472	1,341,307	1,178,441	1,231,180	1,231,180	1,231,180
525	Intermountain Communication	361,778	304,284	368,681	329,209	329,209	329,209
598	Intermountain Technology	4,653,622	4,692,945	6,855,875	7,096,093	7,096,093	7,096,093
	TOTAL REVENUE	6,377,872	6,338,536	8,402,997	8,656,482	8,656,482	8,656,482

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

Fund	Description	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
502	Intermountain Cooperative	948,423	898,444	1,178,441	1,231,180	1,231,180	1,231,180
525	Intermountain Communication	273,511	309,243	368,681	329,209	329,209	329,209
598	Intermountain Technology	5,576,710	5,774,073	6,855,875	7,096,093	7,096,093	7,096,093
		6,798,644	6,981,760	8,402,997	8,656,482	8,656,482	8,656,482
	Ending Fund balance	(420,772)	(643,224)	-	-	-	-
	TOTAL EXPENDITURES	6,377,872	6,338,536	8,402,997	8,656,482	8,656,482	8,656,482

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

#	FUNCTION	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
1000	Instruction	-	-	-	-	-	-
2000	Support Services	6,798,644	6,981,760	8,402,997	8,656,482	8,656,482	8,656,482
3000	Enterprise and Community Serv.	-	-	-	-	-	-
4000	Facilities Acquisition and Const.	-	-	-	-	-	-
5000	Transfers and Other Uses	-	-	-	-	-	-
6000	Contingency	-	-	-	-	-	-
7000	Fund Balance	(420,772)	(643,224)	-	-	-	-
TOTAL REQUIREMENTS		6,377,872	6,338,536	8,402,997	8,656,482	8,656,482	8,656,482

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

	Object	Audit Data - Prior Two Years		Budget 2018-2019	July 1, 2019 to June 30, 2020 Budget		
		2016-2017	2017-2018		Proposed	Approved	Adopted
100	Salaries	1,978,519	2,041,212	2,199,523	2,261,187	2,261,187	2,261,187
200	Payroll Taxes & Benefits	1,013,475	1,120,811	1,301,669	1,461,763	1,461,763	1,461,763
300	Purchased Services	458,243	444,689	594,420	508,000	508,000	508,000
400	Supplies & Materials	3,293,861	3,355,479	4,198,350	4,367,907	4,367,907	4,367,907
500	Capital Outlay	26,963	-	80,000	29,000	29,000	29,000
600	Other Objects	27,583	19,569	29,035	28,625	28,625	28,625
700	Interfund Transfers	-	-	-	-	-	-
810	Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES		6,798,644	6,981,760	8,402,997	8,656,482	8,656,482	8,656,482
FUND BALANCE		(420,772)	(643,224)	-	-	-	-
TOTAL REQUIREMENTS		6,377,872	6,338,536	8,402,997	8,656,482	8,656,482	8,656,482

APPENDICES

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

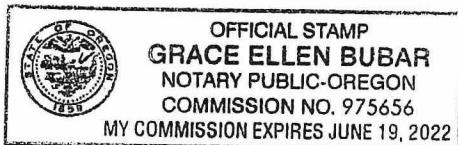
I, Madison Lybrand being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-10067 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:
04/24/2019

Subscribed and sworn to before me on this **24th day of April, A.D. 2019**

Madison Lybrand
Grace Ellen Bubar
Notary Public of Oregon



**EO-10067
NOTICE OF BUDGET
COMMITTEE MEETING
INTERMOUNTAIN
EDUCATION SERVICE
DISTRICT**

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.426, that a meeting of the budget committee of the InterMountain Education Service District will be held on the 13th day of May, 2019 at 6:30 p.m. for the purpose of receiving the budget message and budget document of the district for the fiscal year 2019-2020. The meeting will be held at the InterMountain Education Service District, 2001 SW Nye Ave., Pendleton, Oregon.

This is a public meeting where deliberations of the budget committee will take place and any person may appear and comment on proposed programs with the budget committee at that time. A copy of the budget document will be available at 2001 SW Nye Ave., Pendleton, Oregon at the time of the meeting.

This notice is posted on the IMESD website at: www.imesd.k12.or.us

Mark Mulvihill, Superintendent & Budget Officer
Published April 24, 2019
Web Page April 24 – May 13, 2019

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Intermountain Education Service District will be held on June 12, 2019 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, 2019 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 ___ a biennial budget period. This budget was prepared on a basis of accounting that is 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

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 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$5,428,935	\$5,929,538	\$6,085,959
Current Year Property Taxes, other than Local Option Taxes	6,237,990	6,400,000	6,550,000
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	10,667,339	10,702,613	11,274,206
Revenue from Intermediate Sources	93,846	94,000	94,000
Revenue from State Sources	11,490,208	13,593,254	13,635,576
Revenue from Federal Sources	4,781,814	6,004,857	7,118,947
Interfund Transfers	894,250	969,000	824,000
All Other Budget Resources	0	0	0
Total Resources	\$39,594,382	\$43,693,262	\$45,582,688

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$11,657,432	\$13,202,247	\$13,889,304
Other Associated Payroll Costs	6,141,930	7,153,752	8,306,647
Purchased Services	2,423,517	3,863,249	3,398,086
Supplies & Materials	3,955,365	5,027,751	5,166,098
Capital Outlay	147,610	412,900	281,500
Other Objects (except debt service & interfund transfers)	8,018,472	9,392,326	10,130,123
Debt Service*	913,719	956,810	997,703
Interfund Transfers*	894,250	969,000	824,000
Operating Contingency	0	0	0
Unappropriated Ending Fund Balance & Reserves	5,442,087	2,715,227	2,589,227
Total Requirements	\$39,594,382	\$43,693,262	\$45,582,688

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$5,133,227	\$5,815,688	\$6,120,499
FTE	58	55	52
2000 Support Services	20,382,499	25,125,882	26,358,076
FTE	155	161	166
3000 Enterprise & Community Service	15,397	52,940	56,469
FTE	0	0	0
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	913,719	956,810	997,703
5200 Interfund Transfers*	894,250	969,000	824,000
5300 Apportionment of Funds	6,813,203	8,057,715	8,636,714
6000 Contingency	0	0	0
7000 Unappropriated Ending Fund Balance	5,442,087	2,715,227	2,589,227
Total Requirements	\$39,594,382	\$43,693,262	\$45,582,688
Total FTE	213	216	218

* 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 2019-20 budget includes a \$9.0 billion state budget which provides sufficient funding for new positions including a special education coach and three behavior specialists.

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
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	\$7,019,747	
Other Borrowings	\$322,966	
Total	\$7,342,713	NONE

**EO-10204
FORM ED-1 NOTICE OF BUDGET HEARING**

A public meeting of the Intermountain Education Service District will be held on June 12, 2019 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, 2019 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

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

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
- Beginning Fund Balance	\$5,428,935	\$5,929,538	\$6,085,959
- Current Year Property Taxes, other than Local Option Taxes	6,237,990	6,400,000	6,550,000
- Current Year Local Option Property Taxes	0	0	0
- Other Revenue from Local Sources	10,667,339	10,702,613	11,274,206
- Revenue from Intermediate Sources	93,846	94,000	94,000
- Revenue from State Sources	11,490,208	13,593,254	13,635,576
- Revenue from Federal Sources	4,781,814	6,004,857	7,118,947
- Interfund Transfers	894,250	969,000	824,000
- All Other Budget Resources	0	0	0
Total Resources	\$39,594,382	\$43,693,262	\$45,582,688

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
- Salaries	\$11,657,432	\$13,202,247	\$13,889,304
- Other Associated Payroll Costs	6,141,930	7,153,752	8,306,647
- Purchased Services	2,423,517	3,863,249	3,398,086
- Supplies & Materials	3,955,365	5,027,751	5,166,098
- Capital Outlay	147,610	412,900	281,500
- Other Objects (except debt service & interfund transfers)	8,018,472	9,392,326	10,130,123
- Debt Service*	913,719	956,810	997,703
- Interfund Transfers*	894,250	969,000	824,000
- Operating Contingency	0	0	0
- Unappropriated Ending Fund Balance & Reserves	5,442,087	2,715,227	2,589,227
Total Requirements	\$39,594,382	\$43,693,262	\$45,582,688

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$5,133,227	\$5,815,688	\$6,120,499
FTE	58	55	52
2000 Support Services	20,382,499	25,125,882	26,358,076
FTE	155	161	166
3000 Enterprise & Community Service	15,397	52,940	56,469
FTE	0	0	0
4000 Facility Acquisition & Construction	0	0	0
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	913,719	956,810	997,703
5200 Interfund Transfers*	894,250	969,000	824,000
5300 Apportionment of Funds	6,813,203	8,057,715	8,636,714
6000 Contingency	0	0	0
7000 Unappropriated Ending Fund Balance	5,442,087	2,715,227	2,589,227
Total Requirements	\$39,594,382	\$43,693,262	\$45,582,688
Total FTE	213	216	218

* 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 2019-20 budget includes a \$9.0 billion state budget which provides sufficient funding for new positions including a special education coach and three behavior specialists.

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
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	\$7,019,747	
Other Borrowings	\$322,966	
Total	\$7,342,713	NONE

Published June 6th of 2019.

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

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON
County of Umatilla } ss

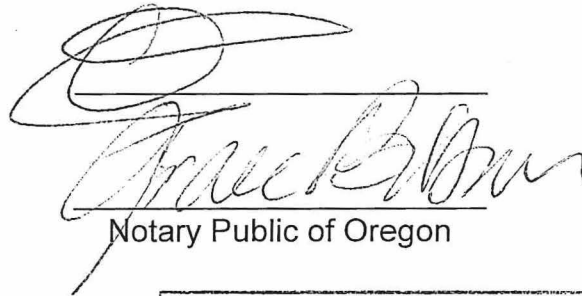
I, Chloe Boyett being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

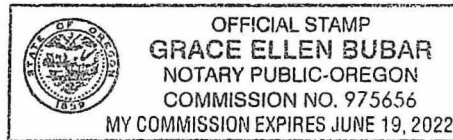
EO-10204 FORM ED-1 NOTICE OF BUDGET

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:

06/06/2019

Subscribed and sworn to before me on this **6th day of June, A.D. 2019**


Notary Public of Oregon



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

FORM ED-50 2019-2020

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

District Name

on the tax roll of Umatilla County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

2001 SW Nye Ave

Pendleton

OR 97801

7/5/2019

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

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

FORM ED-50 2019-2020

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

District Name

on the tax roll of Morrow County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

2001 SW Nye Ave

Pendleton

OR 97801

7/5/2019

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

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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 <u>Measure 5 Limits</u> 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

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

FORM ED-50 2019-2020

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

District Name

on the tax roll of Union County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

2001 SW Nye Ave

Pendleton

OR 97801

7/5/2019

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

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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

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

FORM ED-50 2019-2020

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

District Name

on the tax roll of Baker County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

2001 SW Nye Ave

Pendleton

OR 97801

7/5/2019

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

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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	
2. Local option operating tax	2		Excluded from Measure 5 Limits Amount of Levy
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

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

FORM ED-50 2019-2020

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

District Name

on the tax roll of Malheur County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

2001 SW Nye Ave

Pendleton

OR 97801

7/5/2019

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

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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
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4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.6156
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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

2019-2020 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 2019-2020 in the total amount of \$45,582,688.* 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, 2019, for the following purposes:

<u>General Fund</u>		<u>Debt Service Fund</u>	
Instruction.....	261,083	Support Services.....	500
Support Services.....	10,156,052	Debt Service.....	927,448
Enterprise & Community Service..	0	Total.....	\$927,948
Facilities Acquisition	0	<u>Capital Projects Fund</u>	
Transfers.....	424,000	Support Services.....	246,000
Apportionment of Funds.....	4,550,000	Debt Service.....	70,255
Total.....	\$15,391,135	Total.....	\$316,255
<u>Special Revenue Fund</u>		<u>Entrepreneurial Fund</u>	
Instruction.....	5,859,416	Support Services.....	8,656,482
Support Services.....	7,299,042	Transfers.....	0
Enterprise & Community Service..	56,469	Total.....	\$8,656,482
Transfers.....	400,000		
Apportionment of Funds.....	4,086,714		
Total.....	\$17,701,641		
		Total APPROPRIATIONS, All Funds . . .	\$42,993,461
		Total Unappropriated and Reserve Amounts, All Funds . . .	2,589,227
		TOTAL ADOPTED BUDGET . . .	\$45,582,688 *

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 2019-2020:

- (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 12th day of June, 2019.

X Joseph P. McElligott
 Board of Directors Chair
 Joe McElligott

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