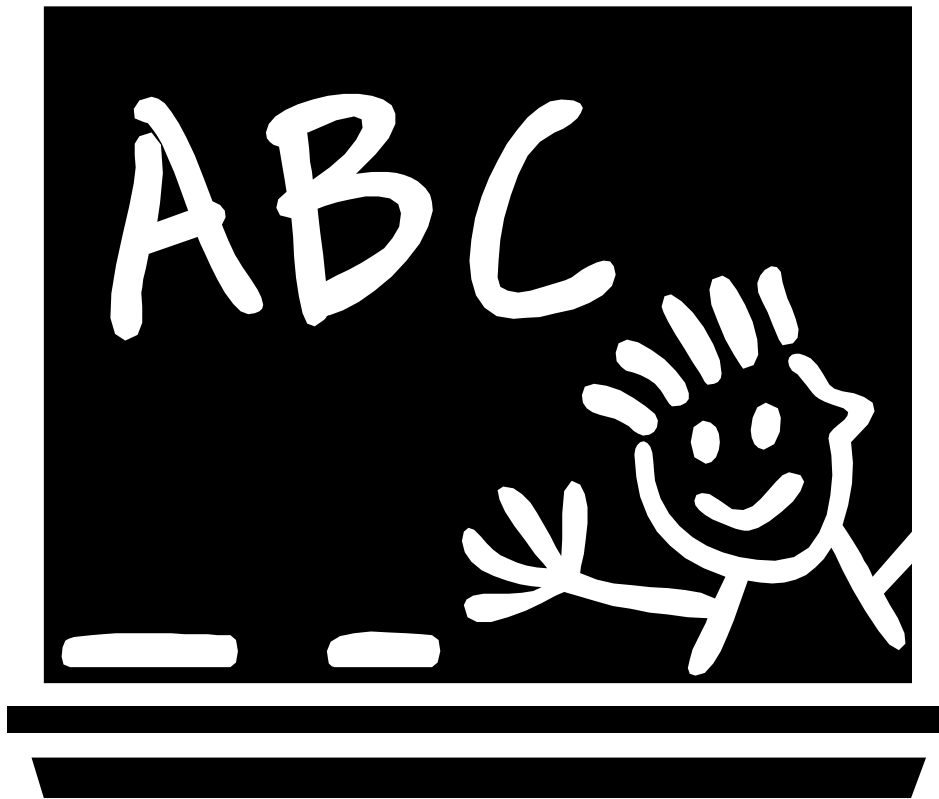




**Blaine County School District #61**

BLAINE COUNTY, IDAHO



BUDGET

JULY 1, 2006 - JUNE 30, 2007

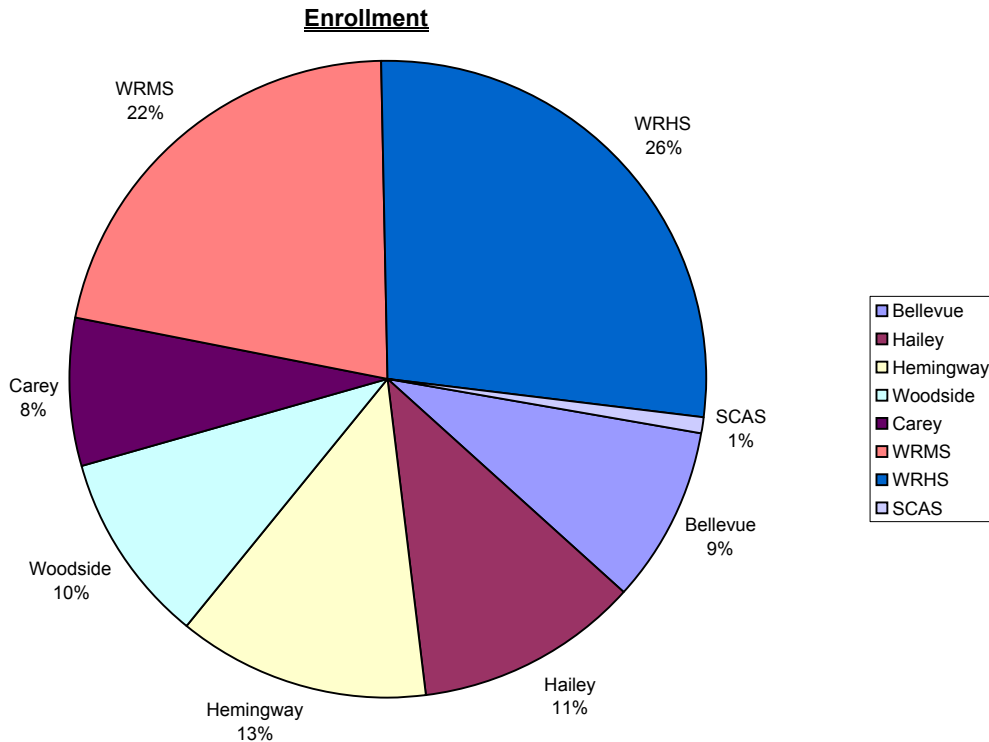
**BLAINE COUNTY SCHOOL DISTRICT NO. 61**

**BLAINE COUNTY, IDAHO**

The Blaine County School District consists of eight schools; Wood River High School (9-12), Wood River Middle School (6-8), Carey School (K-12), Hemingway Elementary (K-5), Hailey Elementary (K-5), Bellevue Elementary (K-5), Woodside Elementary (K-5) and Silver Creek Alternative School (9-12).

The Blaine County School District is a progressively growing district with increasing enrollments of approximately 62% since the 1982-83 school year. In the 2005-06 school year, we had enrollment of 3,212 students. Projected school enrollments are as follows:

BELLEVUE ELEMENTARY	285
HAILEY ELEMENTARY	373
HEMINGWAY ELEMENTARY	411
WOODSIDE ELEMENTARY	315
CAREY SCHOOL	244
WOOD RIVER MIDDLE SCHOOL	707
WOOD RIVER HIGH SCHOOL	878
SILVER CREEK ALTERNATIVE SCHOOL	31
DEVELOPMENTAL PRESCHOOL	30



## GENERAL FUNDS (100)

The General Fund accounts for eighty percent of the operating budget for the school district. The General Fund is responsible for the basic education of the children, including teacher salaries, fringe benefits, purchased services, supplies and materials, capital objects and insurance for the maintenance and operations of the school district.

With the proposed legislation introduced during the 2006 Legislative Session and the possibility of a special Legislative Session in the summer of 2006, the Blaine County School District has elected to forego the levy in the School Plant Facilities Fund (420) and the Bond/Interest Fund (310) for the fiscal year 2006-2007. Both of these levies will be included in the General Maintenance and Operations levy of the General Fund (100). The overall impact to the property tax payers of Blaine County will be minimal. In fact the overall levies of the Blaine County School District will show a 7.3% increase compared to an average increase of 7.75% over the past twelve years.

The General Fund receives its funding from two basic sources – State income and sales tax revenues and local property tax revenue. The determination of the amount of each income received is based on the property wealth of each school district. The theory behind this balance of funding is the more property tax we are able to generate from local property owners, the less you need from the State of Idaho. The local property tax is the easiest way to determine. We are able to tax the adjusted market value of the school district at .003 times the market value. This will generate approximately five percent of our revenue. The other major property tax we levy is the Supplemental/Override Levy. Several years ago, we had legislation passed to allow us the ability to make this voter approved levy a permanent levy. This levy generates about nine percent of our revenues. The other property tax levies we have is to pay tuition to other school districts in which children live in our district, but go to another district due to economic reasons and a levy to help pay for liability insurance.

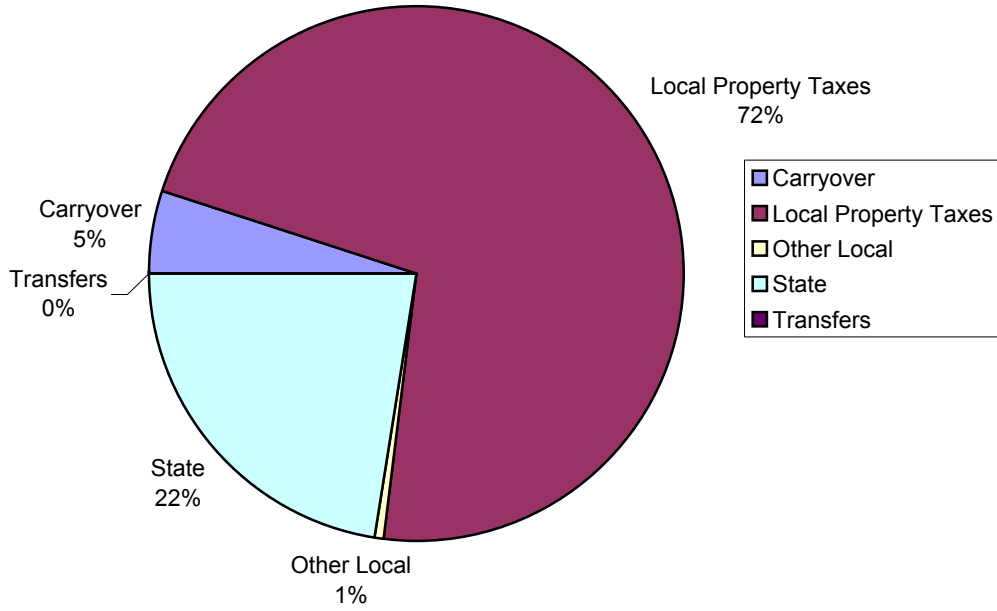
On the state level, the majority of revenue we receive is legislation passed in 1995 to give property tax relief to all property owners. The State of Idaho takes the market value of the district and gives us an amount of .001 percent of the value. In our case this amount will be \$8,597,266 this next year. The other revenue we receive from the State of Idaho is based on a classroom unit. The classroom unit is based on what the State feels is the ideal number of children in a class. The State will give each classroom unit a dollar amount of approximately \$1,314. The State also gives an allowance of \$25,436 per classroom unit. An allowance is also given for an administrator and classified staff members (custodians, aides, etc). The State adds up all of these total dollars and determines a number called salary apportionment. They then add the salary apportionment and the entitlement support to get a total support number. The total support number is then compared to the amount the district is able to generate itself through the property tax. If the State support is higher than what can be generated locally, the State will give the district the difference. In our case Blaine County can generate more money through the local property tax than the total support. In this case the State gave us fifty percent of the amount we received in the prior year. This year the amount was \$179,964 from the State formula. In the fiscal year 2006-2007 the amount will be zero.

On the expenditures side, the Board of Trustees negotiates the amount of salary increase to be budgeted. Contacting representatives from our insurance companies and utility companies to estimate increases in the coming year projects fringe benefits and utilities. Instructional supplies, library supplies, textbooks and equipment are allocated on a dollar amount of \$175 per student enrolled at the individual schools. The Schools are allowed the discretion of how much to budget in each of the categories. Any money left over or over spent is carried into the new fiscal year.

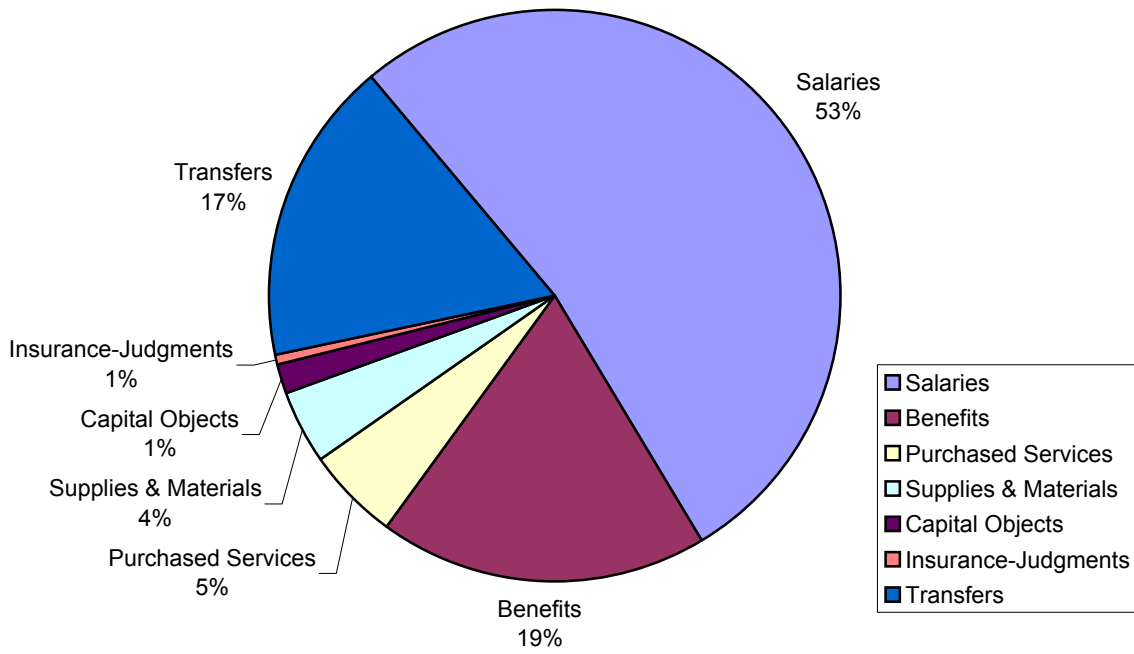
The budgeting process begins in February of every year. In June, the Board of Trustees adopts the next fiscal year's budget. In January of each year, the Board of Trustees will re-examine the current year's budget to allow changes to be made. Any differences in the amount originally budgeted in June and the projected expenditures in January are modified and approved by the Board of Trustees.

General Funds (100)

**Revenues**



**Expenditures**



GENERAL FUND REVENUES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (100.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$2,489,690	\$2,489,690
<b>Fund Transfers In</b> (100.460.000.000)	Revenue transferred in from the Homebuilders Grant for a Construction Academy Instructor.	\$0	\$17,000
<b>LOCAL SOURCES</b>			
<b>Taxes-General M &amp; O Levy</b> (100.411.100.000)	The General Maintenance and Operation Levy for Blaine County School District is the main support for the general fund. According to Idaho Code this amount is limited by multiplying market value of the school district times .003.	\$24,939,369	\$33,465,325
<b>Taxes-Supplemental Levy</b> (100.411.200.000)	The Supplemental Levy is the override. Currently the school district has authorization to collect this amount every year on a permanent basis without an election. The voters must approve any increase in this amount.	\$2,600,000	\$2,600,000
<b>Taxes-Tort</b> (100.411.400.000)	The Tort Levy is levied to pay for the liability insurance, which covers buildings, administrative and vehicular insurance.	\$57,161	\$58,875
<b>Taxes-Tuition</b> (100.411.600.000)	The Tuition Levy is a levy to pay tuition costs of students who are authorized to attend school in another school district in or out of the state.	\$9,903	\$10,200
<b>Penalties &amp; Interest</b> (100.413.000.000)	Revenue earned as a result of payment of delinquent property taxes collected by the county.	\$90,000	\$90,000
<b>Tuition from Individuals</b> (100.414.100.000)	Tuition is collected from students attending the summer school program.	\$12,000	\$3,000
<b>Interest Earnings</b> (100.415.000.000)	Since revenues come primarily from the county, all funds received in January of each year are invested in certificates of deposits, repurchase agreements and the State of Idaho Investment Pool, depending on where the district can get the highest return.	\$40,000	\$80,000
<b>Other Local</b> (100.419.900.000)	This category of revenue is used when the revenue can't be classified in the above revenue categories (i.e. postage, phone revenue, copier usage, etc).	\$80,000	\$100,000
<b>Total Local Revenue</b>		<b>\$27,828,433</b>	<b>\$36,407,400</b>

GENERAL FUND REVENUES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>STATE SOURCES</b>			
<b>Base Support Program</b> (100.431.100.000)	The amount of the support program for the general maintenance and operation is based on a per classroom appropriation multiplied by the number of classrooms in the district. This number is then subtracted from the amount the district is able to collect from property taxes on the General M & O Levy. State law allows the school district to collect fifty percent of the amount received in the prior year and no funding during the fiscal year 2006-2007.	\$179,964	\$0
<b>Transportation Support</b> (100.431.200.000)	The amount of entitlement for allowable school transportation cost which is included in the school support program. This figure is determined by taking the amount expended in the prior year and multiplying by eighty-five percent.	\$988,000	\$1,020,000
<b>Benefit Apportionment</b> (100.431.800.000)	The amount paid by the State of Idaho for the district's share of employer paid Social Security and contributions paid into the Public Employee Retirement System.	\$1,540,000	\$1,490,000
<b>Other State Support</b> (100.431.900.000)	The amount paid by the State of Idaho for property tax relief. The amount is based on market value of the school district times .001	\$8,720,706	\$8,715,182
<b>Revenue in Lieu of Taxes</b> (100.438.000.000)	During the 2003 legislative session, a law was passed to give relief to agriculture personal property taxes paid by the agriculture industry.	\$37,368	\$37,368
<b>Total State Revenue</b>		<b>\$11,466,038</b>	<b>\$11,262,550</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$41,784,161</b>	<b>\$50,176,640</b>

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>INSTRUCTION PROGRAM</u></b>			
<b><u>Elementary Instruction Program</u></b> (100.512.000.000)	Provides the instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in kindergarten through fifth grade.		
<b>Salaries</b> (100.512.100.000)	Salaries include teachers, teacher aides, and certified and non-certified substitutes.	\$6,779,120	\$7,633,898
<b>Fringe Benefits</b> (100.512.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$2,328,189	\$2,605,436
<b>Purchased Services</b> (100.512.300.000)	Purchased services include in district travel, out-of-district travel and tuition.	\$6,400	\$7,000
<b>Supplies and Materials</b> (100.512.400.000)	Supplies and materials include teaching supplies and textbooks for the elementary program. This category is funded based on the \$175 per projected student.	\$624,749	\$679,360
<b>Capital Objects</b> (100.512.500.000)	Capital Objects include equipment purchases by the elementary school programs. This category is funded based on the \$175 per projected student.	\$43,260	\$55,682
<b>Total Elementary Program</b>		<b>\$9,781,718</b>	<b>\$10,981,376</b>
<b><u>Secondary Instruction Program</u></b> (100.515.000.000)	Provides the instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels six through twelve or any combination thereof.		
<b>Salaries</b> (100.515.100.000)	Salaries include teachers, teacher aides, and certified and non-certified substitutes.	\$6,924,192	\$7,213,111
<b>Fringe Benefits</b> (100.515.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$2,295,904	\$2,357,838
<b>Purchased Services</b> (100.515.300.000)	Purchased services include in district travel, out-of-district travel and tuition.	\$7,300	\$7,300
<b>Supplies and Materials</b> (100.515.400.000)	Supplies and materials include teaching supplies and textbooks.	\$212,570	\$213,795
<b>Capital Objects</b> (100.515.500.000)	Capital objects include equipment purchases by the secondary program. This category is funded based on the \$175 per projected student.	\$56,405	\$56,405
<b>Total Secondary Program</b>		<b>\$9,496,371</b>	<b>\$9,848,449</b>
<b><u>Alternative School Program</u></b> (100.517.000.000)	High School program to allow students a different environment to attend school instead of the traditional program.		

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Salaries</b> (100.517.100.000)	Salaries include teachers, teacher aides, and substitutes.	\$190,195	\$231,610
<b>Fringe Benefits</b> (100.517.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$60,056	\$75,236
<b>Supplies and Materials</b> (100.517.400.000)	Supplies and materials include teaching supplies and textbooks. This category is funded based on \$175 per projected student.	\$5,735	\$5,735
<b>Total Alternative School Program</b>		<b>\$255,986</b>	<b>\$312,581</b>
<b><u>Exceptional Child Program</u></b> (100.521.000.000)	K-12 program to serve students who are physically, mentally, socially or learning disabled.		
<b>Salaries</b> (100.521.100.000)	Salaries include teachers and teacher aides salaries.	\$2,277,933	\$2,420,458
<b>Fringe Benefits</b> (100.521.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$852,139	\$884,439
<b>Purchased Services</b> (100.521.300.000)	Purchased services include travel.	\$8,000	\$8,000
<b>Supplies and Materials</b> (100.521.400.000)	Teaching supplies and materials. This category is funded based on \$1,000 per certified staff member.	\$31,000	\$32,000
<b>Total Exceptional Child Program</b>		<b>\$3,169,072</b>	<b>\$3,344,897</b>
<b><u>Preschool Exceptional Child Program</u></b> (100.522.000.000)	Program to serve students who are physically, mentally, and socially or learning disabled for three to five year olds.		
<b>Salaries</b> (100.522.100.000)	Salaries include teachers and teacher aides salaries.	\$93,638	\$97,078
<b>Fringe Benefits</b> (100.522.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$32,264	\$33,029
<b>Supplies and Materials</b> (100.522.400.000)	Teaching supplies and materials. This category is funded based on \$1,000 per certified staff member.	\$1,000	\$2,000
<b>Total Preschool Exceptional Child Program</b>		<b>\$126,902</b>	<b>\$132,107</b>
<b><u>Gifted and Talented Program</u></b> (100.524.000.000)	K-12 programs to serve students identified as being mentally or physically gifted.		
<b>Salaries</b> (100.524.100.000)	Salaries include teacher and teacher aides salaries.	\$237,536	\$249,788

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fringe Benefits</b> (100.524.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$80,548	\$83,432
<b>Supplies and Materials</b> (100.524.400.000)	Supplies and materials include teaching supplies and textbooks. This category is funded based on \$1,250 per certified staff member as well as a gifted and talented training grant.	\$13,050	\$13,500
<b>Total Gifted and Talented Program</b>		<b>\$331,134</b>	<b>\$346,720</b>
<b>Interscholastic Program</b> (100.531.000.000)	The extracurricular programs and activities which normally supplement the curricular program. Student participation in competitive events which are scheduled and sponsored by the school.		
<b>Salaries</b> (100.531.100.000)	Salaries include coaching stipends for both certified and non-certified staff.	\$462,392	\$494,760
<b>Fringe Benefits</b> (100.531.200.000)	Benefits include employer paid retirement, social security, workman's compensation insurance and retirement sick leave insurance.	\$119,332	\$127,066
<b>Purchased Services</b> (100.531.300.000)	Allocations to pay for Athletic Academic State tournament travel as well as travel paid to the secondary schools that cannot be covered through student activity funds.	\$20,000	\$35,000
<b>Supplies and Materials</b> (100.531.400.000)	Supplies and materials for the activity programs at the secondary level that cannot be covered through student activity funds.	\$30,800	\$40,734
<b>Capital Objects</b> (100.531.500.000)	Capital objects include the purchase of equipment for athletics that cannot be generated by the student activity funds.	\$7,000	\$0
<b>Total Interscholastic Program</b>		<b>\$639,524</b>	<b>\$697,560</b>
<b>Summer School Program</b> (100.541.000.000)	Programs of instruction offered during the months of July and August and which are not considered as part of the required state educational support program.		
<b>Salaries</b> (100.541.100.000)	Salaries include teacher and teacher aides salaries.	\$134,424	\$134,046
<b>Fringe Benefits</b> (100.541.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, vision insurance and dental insurance.	\$29,930	\$29,664
<b>Supplies and Materials</b> (100.541.400.000)	Teaching supplies and materials.	\$1,000	\$1,000
<b>Total Summer School Program</b>		<b>\$165,354</b>	<b>\$164,710</b>
<b>TOTAL INSTRUCTION</b>		<b>\$23,966,061</b>	<b>\$25,828,400</b>

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>Attendance, Guidance &amp; Health</u></b> (100.611.000.000)	The activities, services, and programs designed to assist the students and parents in the areas of school attendance, counseling/guidance and health needs.		
<b>Salaries</b> (100.611.100.000)	Salaries include attendance, guidance/counselors and secretarial.	\$451,906	\$494,234
<b>Fringe Benefits</b> (100.611.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$138,169	\$148,094
<b>Total Attendance, Guidance and Health</b>		<b>\$590,075</b>	<b>\$642,328</b>
<b><u>Ancillary Services Program</u></b> (100.616.000.000)	The activities, services and programs designed to assist students who are considered handicapped or gifted are eligible for special assistance.		
<b>Salaries</b> (100.616.100.000)	Salaries include the director of special services, secretarial, speech pathologist, learning disability teachers, social workers, speech therapists and teacher aides.	\$703,514	\$864,950
<b>Fringe Benefits</b> (100.616.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$249,902	\$299,220
<b>Purchased Services</b> (100.616.300.000)	Purchased services include in district travel and out-of-district travel.	\$10,000	\$10,000
<b>Supplies and Materials</b> (100.616.400.000)	Supplies and materials are budgeted at \$1,000 per certified staff member.	\$16,000	\$18,000
<b>Capital Objects</b> (100.616.500.000)	Capital objects include equipment replacement.	\$1,000	\$1,000
<b>Total Ancillary Services Program</b>		<b>\$980,416</b>	<b>\$1,193,170</b>
<b><u>Instructional Improvement Program</u></b> (100.621.000.000)	Programs for assisting the instructional staff in planning, developing, training and evaluating learning experiences for students. The services of supervisors, consultants or directors who are responsible for the improvement of instruction are classified in this program.		
<b>Salaries</b> (100.621.100.000)	Salaries include paying staff members for developing curriculum during the summer months.	\$30,000	\$30,000
<b>Fringe Benefits</b> (100.621.200.000)	Benefits include employer paid retirement, social security, workman's compensation insurance and retirement sick leave.	\$7,123	\$7,125
<b>Purchased Services</b> (100.621.300.000)	Purchased Services include Northwest Association dues, graduation expense and professional development accounts for each school in the district. Professional Development is budgeted at \$275 and \$130 for certified and non certified staff members respectively, for this coming fiscal year. Staff members are allowed to carryover leftover balances up to 2 years cumulative.	\$184,800	\$354,100

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Supplies and Materials</b> (100.621.400.000)	Supplies and materials include research and testing supplies and limited English proficiency supplies.	\$148,405	\$112,024
<b>Total Instructional Improvement Program</b>		<b>\$370,328</b>	<b>\$503,249</b>
<b><u>Educational Media Program</u></b> (100.622.000.000)	Programs concerned with the use of all teaching and learning resources including hardware and content materials. Programs include school library and school audio/visual centers.		
<b>Salaries</b> (100.622.100.000)	Salaries include librarians and library aides.	\$346,025	\$359,522
<b>Fringe Benefits</b> (100.622.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$119,922	\$122,630
<b>Supplies and Materials</b> (100.622.400.000)	Supplies and materials include the purchase of library materials used in all of the school libraries, such as library books, library supplies, filmstrips, computer software, periodicals, magazines, etc. This category is funded based on the \$175 per projected student.	\$54,850	\$166,258
<b>Total Educational Media Program</b>		<b>\$520,797</b>	<b>\$648,410</b>
<b><u>Board of Education Program</u></b> (100.631.000.000)	Programs or activities of the elected Board of Trustees, which are designed to assist members in performing duties as directed by law or established by state and local policy.		
<b>Purchased Services</b> (100.631.300.000)	Purchased services include travel for both in district and out of district workshops.	\$23,000	\$23,000
<b>Supplies and Materials</b> (100.631.400.000)	Supplies and materials include the purchase of materials needed to conduct regular and special board meetings.	\$6,000	\$8,000
<b>Insurance</b> (100.631.700.000)	Insurance covers an errors and omissions policy and judgments.	\$13,000	\$13,000
<b>Total Board of Education Program</b>		<b>\$42,000</b>	<b>\$44,000</b>
<b><u>District Administration Program</u></b> (100.632.000.000)	The program to provide general administration and executive leadership for the implementation of school policy and the supervision and management of the school organization.		
<b>Salaries</b> (100.632.100.000)	Salaries include the Superintendent, Assistant Superintendent, Clerk of the Board and office staff.	\$403,033	\$314,756
<b>Fringe Benefits</b> (100.632.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, disability insurance, deferred compensation benefit, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$231,273	\$191,095
<b>Purchased Services</b> (100.632.300.000)	Purchased Services include legal fees, publishing legal notices, audit fees, postage, travel, dues and subscriptions.	\$174,000	\$171,000

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Supplies and Materials</b> (100.632.400.000)	Supplies and materials include office and computer supplies.	\$12,000	\$12,000
<b>Total District Administration</b>		<b>\$820,306</b>	<b>\$688,851</b>
<b>School Administration Program</b> (100.641.000.000)	The program activities for directing and managing the operation of the schools in the district.		
<b>Salaries</b> (100.641.100.000)	Salaries include Principals, Vice Principals and Secretaries.	\$1,185,536	\$1,316,186
<b>Fringe Benefits</b> (100.641.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, disability insurance, deferred compensation benefit, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$570,629	\$580,519
<b>Purchased Services</b> (100.641.300.000)	Purchased Services include travel and dues/registrations to state organizations.	\$35,000	\$37,000
<b>Total School Administrative Program</b>		<b>\$1,791,165</b>	<b>\$1,933,705</b>
<b>Business Operations Program</b> (100.651.000.000)	The program concerned with the fiscal operations of the district. This program may include budgeting, receiving and disbursing, purchasing, financial and property accounting, payroll, internal auditing and the prudent management of funds.		
<b>Salaries</b> (100.651.100.000)	Salaries include Business Manager, Human Resources Manager, and Administrative Assistants.	\$485,346	\$522,596
<b>Fringe Benefits</b> (100.651.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$215,280	\$238,142
<b>Purchased Services</b> (100.651.300.000)	Purchased Services include in district and out of district travel.	\$8,000	\$12,000
<b>Supplies and Materials</b> (100.651.400.000)	Supplies and materials include the purchase of district wide forms, letterhead, software and general office supplies.	\$25,000	\$25,000
<b>Capital Objects</b> (100.651.500.000)	Capital objects include the purchase of copiers, printers, file cabinets and computers.	\$10,000	\$10,000
<b>Total Business Operations Program</b>		<b>\$743,626</b>	<b>\$807,738</b>
<b>Central Service Program</b> (100.655.000.000)	The program for receiving, disbursing, accounting and charging programs of the district for materials, supplies and equipment which are purchased, stored and inventoried in general storage.		
<b>Salaries</b> (100.655.100.000)	Salaries include Technology Director, technology repair technicians and district mail delivery.	\$478,734	\$525,590
<b>Fringe Benefits</b> (100.655.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$179,158	\$194,814

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Purchased Services</b> (100.655.300.000)	Purchased Services includes in district and out-of-district travel, computer repairs, district wide networking, software training and maintenance.	\$74,800	\$74,800
<b>Supplies and Materials</b> (100.655.400.000)	Supplies and materials include the purchase of district wide software site licenses and general office supplies.	\$121,000	\$236,000
<b>Capital Objects</b> (100.655.500.000)	Capital objects include the purchase of computer hardware replacement, district wide technology grants and matching technology grants.	\$318,232	\$258,499
<b>Total Central Service Program</b>		<b>\$1,171,924</b>	<b>\$1,289,703</b>
<b><u>Buildings-Care and Upkeep</u></b> (100.661.000.000)	The programs concerned with daily upkeep of all school buildings in the district.		
<b>Salaries</b> (100.661.100.000)	Salaries include supervisor's salary, custodians and substitutes.	\$1,370,899	\$1,141,533
<b>Fringe Benefits</b> (100.661.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$504,317	\$417,394
<b>Purchased Services</b> (100.661.300.000)	Purchased Services include the payment of electricity, natural gas, water, trash collection, and telephone services district wide.	\$966,000	\$1,222,500
<b>Supplies and Materials</b> (100.661.400.000)	Supplies and materials include the purchase of custodial supplies used in the maintenance and upkeep of all the district's buildings.	\$90,000	\$112,000
<b>Capital Objects</b> (100.661.500.000)	Capital objects include the purchase of equipment used in the maintenance and upkeep of the district's buildings.	\$15,000	\$16,800
<b>Insurance</b> (100.661.700.000)	Covers the insurance cost for school district buildings for both liability and standard insurance policies.	\$170,000	\$200,000
<b>Total Buildings Care Program</b>		<b>\$3,116,216</b>	<b>\$3,110,227</b>
<b><u>Maintenance-Buildings &amp; Equipment</u></b> (100.664.000.000)	The program concerned with the maintenance of buildings and equipment of the school district. This would include repairs made by district personnel as well as outside contracted services.		
<b>Salaries</b> (100.664.100.000)	Salaries include supervisor's salary, custodians and substitutes.	\$0	\$349,121
<b>Fringe Benefits</b> (100.664.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$0	\$130,525
<b>Purchased Services</b> (100.664.300.000)	Purchased Services include contracted services performed by outside contractors.	\$173,000	\$176,000

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Supplies and Materials</b> (100.664.400.000)	Supplies and materials include the purchase of supplies and materials needed to make necessary repairs to the school district buildings.	\$55,000	\$61,600
<b>Capital Objects</b> (100.664.500.000)	The capital object category is used for the purchase of equipment necessary to make repairs to the school districts buildings.	\$20,000	\$170,800
<b>Total General Maintenance Program</b>		<b>\$248,000</b>	<b>\$888,046</b>
<b>Maintenance-Grounds Program</b> (100.665.000.000)	The program concerned with the maintenance of all sites of the school district. This would include snow removal, landscaping and other general grounds work.		
<b>Purchased Services</b> (100.665.300.000)	Purchased services include snow removal and landscaping contracts.	\$220,000	\$270,000
<b>Supplies and Materials</b> (100.665.400.000)	The purchase of supplies and materials necessary for the upkeep of the school district's grounds.	\$15,000	\$16,200
<b>Capital Objects</b> (100.665.500.000)	The purchase of equipment for the grounds program.	\$20,000	\$50,000
<b>Total Maintenance-Grounds Program</b>		<b>\$255,000</b>	<b>\$336,200</b>
<b>Security Program</b> (100.667.000.000)	The program to provide supplies to the security officer at Wood River High School.		
<b>Salaries</b> (100.667.100.000)	Salaries include the Security Officer located at Wood River High School.	\$38,778	\$45,240
<b>Fringe Benefits</b> (100.667.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement, sick leave, employee assistance program, vision insurance and dental insurance.	\$13,160	\$15,518
<b>Supplies and Materials</b> (100.667.400.000)	The purchase of supplies and materials necessary for the security program.	\$5,000	\$5,000
<b>Total Security Program</b>		<b>\$56,938</b>	<b>\$65,758</b>
<b>Pupil (to school) Programs</b> (100.681.000.000)	The program concerned with transporting students to and from schools for course or subject attendance and for approved instructional field trips.		
<b>Salaries</b> (100.681.100.000)	Salaries include bus drivers, mechanics, dispatcher, activity drivers and substitutes.	\$686,619	\$704,385
<b>Fringe Benefits</b> (100.681.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$333,602	\$328,387
<b>Purchased Services</b> (100.681.300.000)	Purchased services include travel, contracted services, electricity, natural gas, trash collection, contracted transportation, and telephone.	\$41,950	\$41,950

GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Supplies and Materials</b> (100.681.400.000)	Supplies and materials include the purchase of office and cleaning supplies, coveralls, laundry, oil, gasoline, tires, batteries and all necessary parts to keep the bus fleet in sound working order.	\$156,800	\$183,300
<b>Capital Objects</b> (100.681.500.000)	Capital objects include the purchase of tools, equipment, radios as well as an additional lift system for our buses.	\$42,200	\$22,000
<b>Insurance</b> (100.681.700.000)	Insurance covers the liability, comprehensive and collision on the bus fleet.	\$36,500	\$36,500
<b>Total Pupil (to school) Program</b>		<b>\$1,297,671</b>	<b>\$1,316,522</b>
<b><u>General Transportation Program</u></b> (100.683.000.000)	The program to provide maintenance services for vehicles used in the general operation of the school district.		
<b>Purchased Services</b> (100.683.300.000)	Purchased services include contracted services.	\$10,000	\$10,000
<b>Supplies and Materials</b> (100.683.400.000)	Supplies and materials include the purchase of gasoline, oil, tires and parts necessary to keep the vehicles in good working condition.	\$71,000	\$97,000
<b>Capital Objects</b> (100.683.500.000)	Capital Objects is used for the purchase of new vehicles to be used in the general transportation program. This current year we will purchase one additional vehicle for our fleet and one vehicle to be used in our delivery system.	\$40,000	\$50,000
<b>Insurance</b> (100.683.700.000)	Insurance's to cover the general transportation vehicles collision, liability and comprehensive.	\$22,000	\$25,000
<b>Total General Transportation Program</b>		<b>\$143,000</b>	<b>\$182,000</b>
<b>TOTAL SUPPORT SERVICES</b>		<b>\$12,147,462</b>	<b>\$13,649,907</b>
<b><u>Community Service Program</u></b> (100.720.000.000)	The program for providing services to students, staff and local community participants.		
<b>Purchased Services</b> (100.720.300.000)	Purchased services include technical and professional assistance to Blaine County Community Education, the Department of Health and Welfare for a district wide nursing contract.	\$36,500	\$43,500
<b>Total Community Service Program</b>		<b>\$36,500</b>	<b>\$43,500</b>

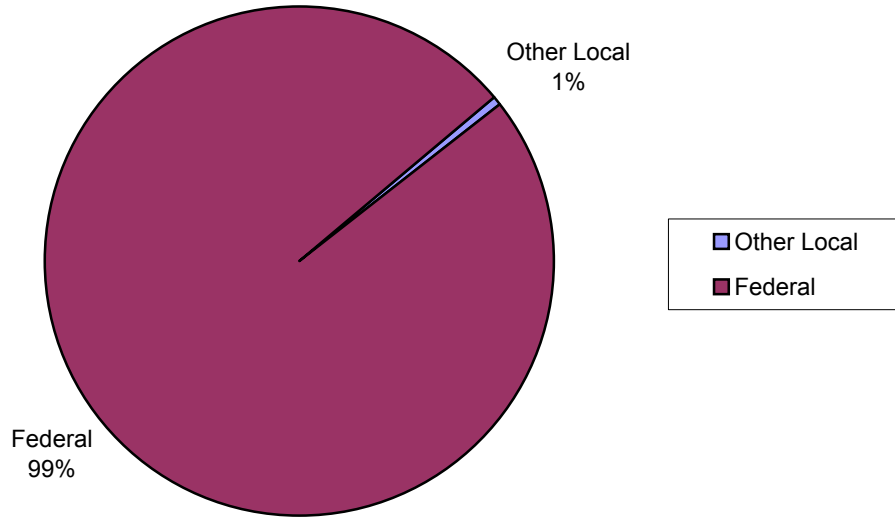
GENERAL FUND EXPENDITURES (100.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>TOTAL NON-INSTRUCTION</b>		<b>\$36,500</b>	<b>\$43,500</b>
<b>Capital Assets Program</b> (100.810.000.000)	The program for planning and acquiring land and building, building remodeling, building construction, additions to buildings, and improvement on landscaping sites.		
<b>Purchased Services</b> (100.810.300.000)	Purchased services include architectural and engineering fees.	\$35,000	\$35,000
<b>Capital Objects</b> (100.810.500.000)	Capital objects are used for the purchase of additional building sites for future school buildings and to provide maintenance for the five-year building maintenance program.	\$260,000	\$0
<b>Total Capital Assets Program</b>		<b>\$295,000</b>	<b>\$35,000</b>
<b>Fund Transfers</b> (100.920.000.000)	The transactions which withdraw money from one fund and place it in another fund without recourse.	\$3,349,627	\$8,267,145
<b>Total Other Services</b>		<b>\$3,349,627</b>	<b>\$8,267,145</b>
<b>Contingency Reserve</b> (100.950.000.000)	Contingency reserve is used only in the case of an emergency or disaster.	\$1,989,511	\$2,352,688
<b>Total Contingency Reserve</b>		<b>\$1,989,511</b>	<b>\$2,352,688</b>
<b>TOTAL GENERAL FUND (100)</b>		<b>\$41,784,161</b>	<b>\$50,176,640</b>

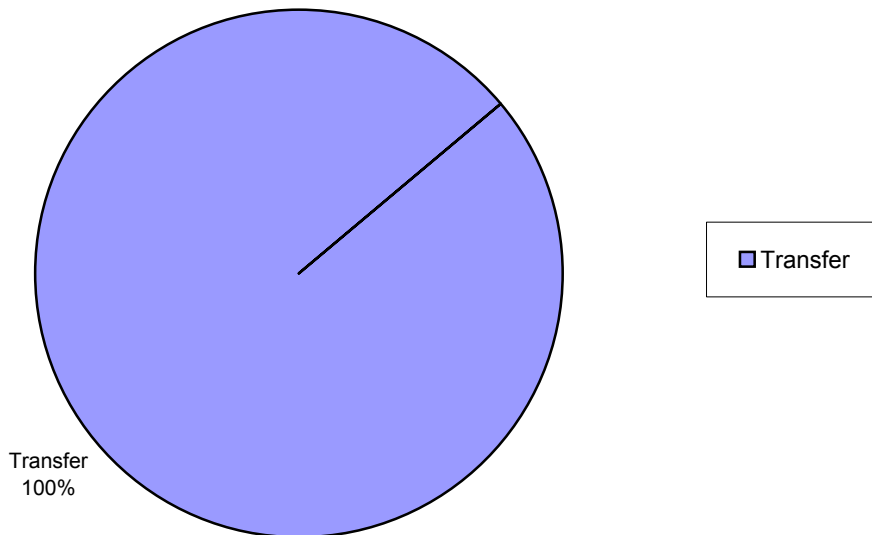
## FEDERAL FOREST FUND (220.XXX.XXX.XXX)

The Federal Forest Fund is derived from the sale of timber throughout Idaho. The State of Idaho through Blaine County Treasurer distributes the monies. The revenues come from two sources, the State of Idaho and interest earned on idle funds. Currently the main objective with this fund is to provide additional monies for bus purchases. This fund transfers all revenues to the Bus Purchase Fund (427).

### Revenues



### Expenditures



FEDERAL FOREST REVENUES (220.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>LOCAL SOURCES</b>			
<b>Interest Earnings</b> (220.415.000.000)	Revenue earned as interest on temporary or permanent investments.	\$100	\$100
<b>Total Local Sources</b>		\$100	\$100
<b>FEDERAL SOURCES</b>			
<b>Unrestricted Federal</b> (220.442.000.000)	Revenue received from the federal agency through the state agency which can be used for any legal purpose approved by the school district.	\$17,000	\$17,000
<b>Total Federal Sources</b>		\$17,000	\$17,000
<b>TOTAL FEDERAL FOREST REVENUES</b>		<b>\$17,100</b>	<b>\$17,100</b>

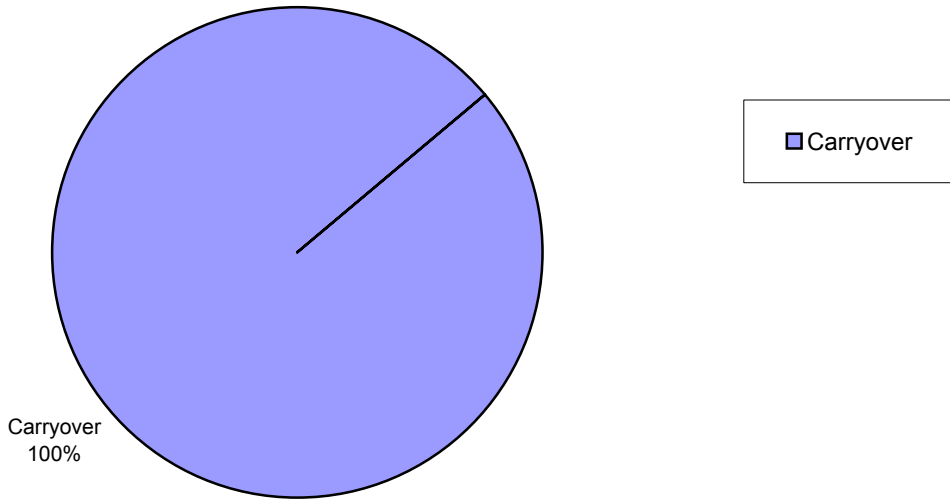
FEDERAL FOREST EXPENDITURES (220.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Transfers</b> (220.920.000.000)	The transactions which withdraw money from one fund and place it in another fund without recourse. This account is used to help purchase three new buses within fund 427.	\$17,100	\$17,100
	<b>Total Other Services</b>	\$17,100	\$17,100
<b>TOTAL FEDERAL FOREST EXPENDITURES</b>		<b>\$17,100</b>	<b>\$17,100</b>

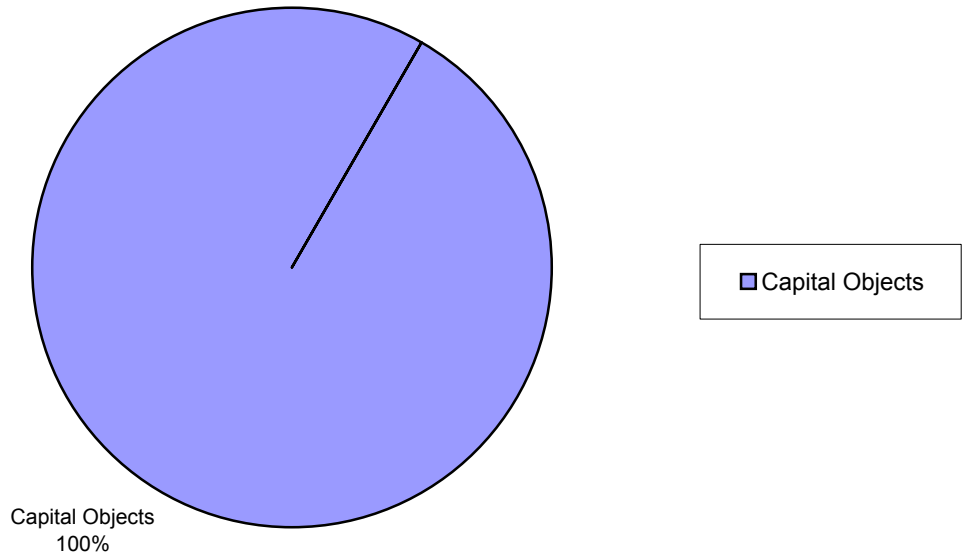
JAMES WOODYARD CONSTRUCTION FUND (230.XXX.XXX.XXX)

The James Woodyard Construction fund is a local fund established through donations in the memory of J. James Woodyard to establish and fund our Residential Construction Academy. The Construction Academy is a vocational type program that teaches students of both Wood River High School and Carey High School the construction trade.

Revenues



Expenditures



JAMES WOODYARD CONSTRUCTION REVENUES (230.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (230.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$61,000	\$54,000
<b>Contributions/ Donations</b> (230.419.000.000)	Donations for the Woodyard Memorial Fund.	\$0	\$0
<b>TOTAL JAMES WOODYARD CONSTRUCTION REVENUES</b>		<b>\$61,000</b>	<b>\$54,000</b>

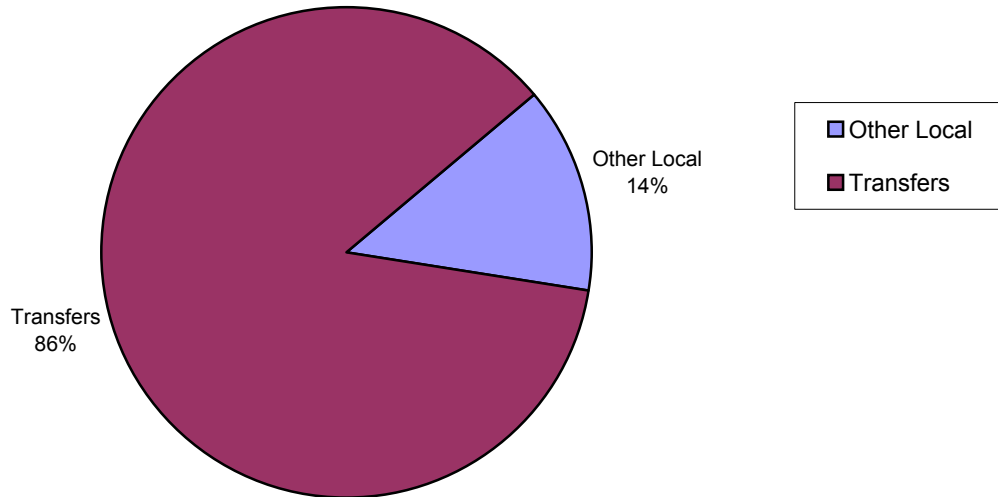
JAMES WOODYARD CONSTRUCTION EXPENDITURES (230.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Capital Objects</b> (230.515.500.000)	Capital objects include the purchase of equipment or supplies.	\$61,000	\$54,000
	<b>Total Secondary Program</b>	\$61,000	\$54,000
<b>TOTAL JAMES WOODYARD CONSTRUCTION EXPENDITURES</b>		<b>\$61,000</b>	<b>\$54,000</b>

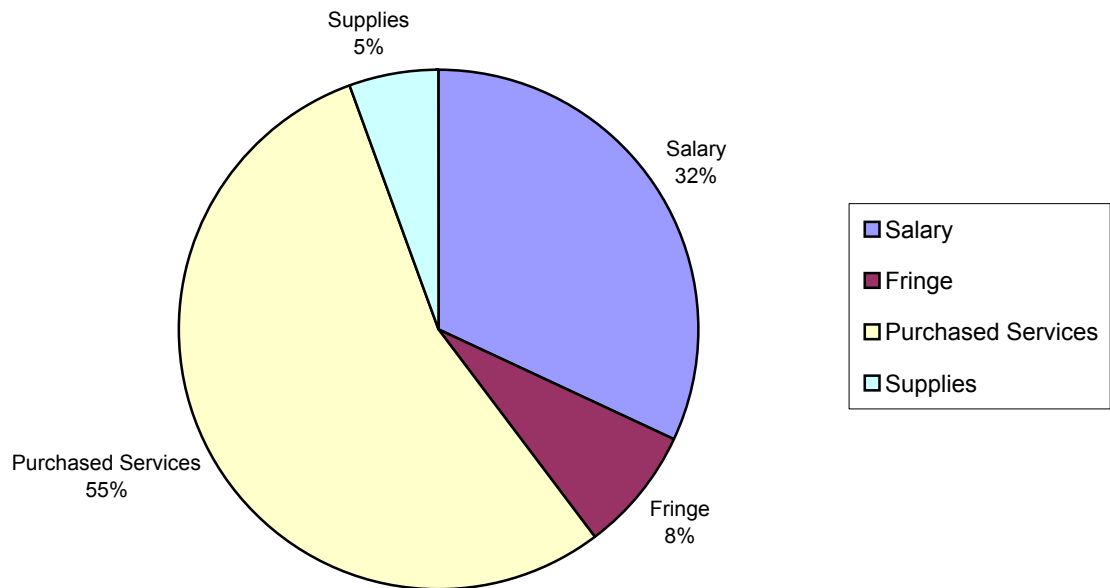
## ENVIRONMENTAL EDUCATION FUND (231.XXX.XXX.XXX)

The Environmental Education Fund is a local fund established by the Blaine County School District to teach sixth grade students about the environment. The sixth grade students have a two day field trip at Cathedral Pines camp north of Ketchum. Income is created by a nominal fee charged to the participants and the remaining revenue coming via a transfer from the General Fund (100).

### Revenues



### Expenditures



ENVIRONMENTAL EDUCATION REVENUES (231.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>LOCAL SOURCES</b>			
<b>Tuition</b> (231.414.100.000)	Revenue collected from the students to help pay for the cost of camp rental.	\$4,500	\$4,500
	<b>Total Local Sources</b>	\$4,500	\$4,500
<b>Fund Transfers In</b> (231.460.000.000)	Revenue transferred in from the General Fund to pay for this experience.	\$34,382	\$28,382
	<b>Total Transfers</b>	\$34,382	\$28,382
	<b>TOTAL ENVIRONMENTAL EDUCATION REVENUES</b>	<b>\$38,882</b>	<b>\$32,882</b>

ENVIRONMENTAL EDUCATION EXPENDITURES (231.XXX.XXX.XXX)

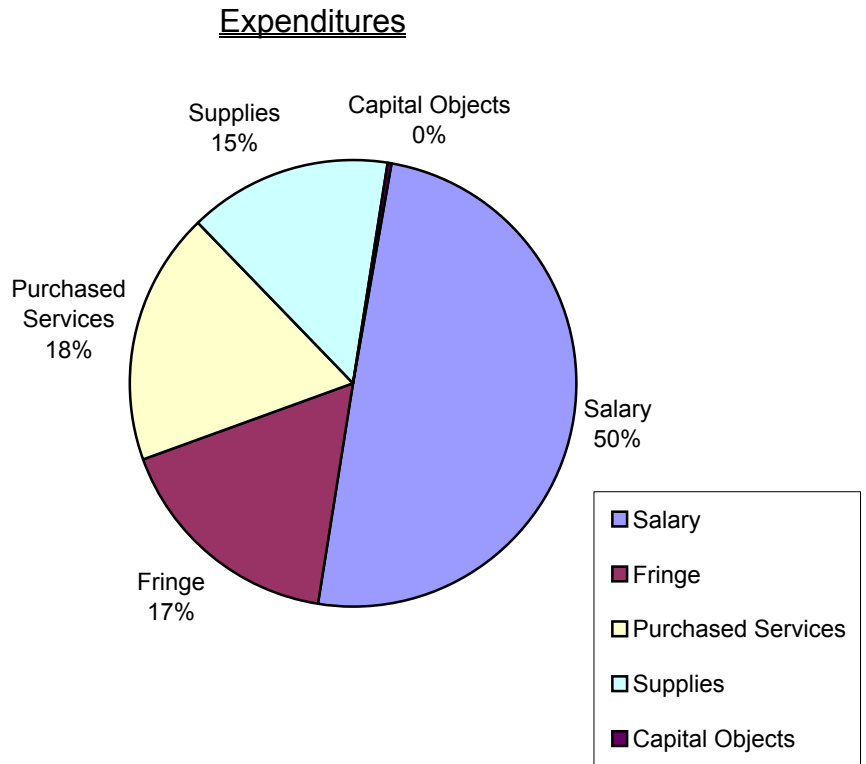
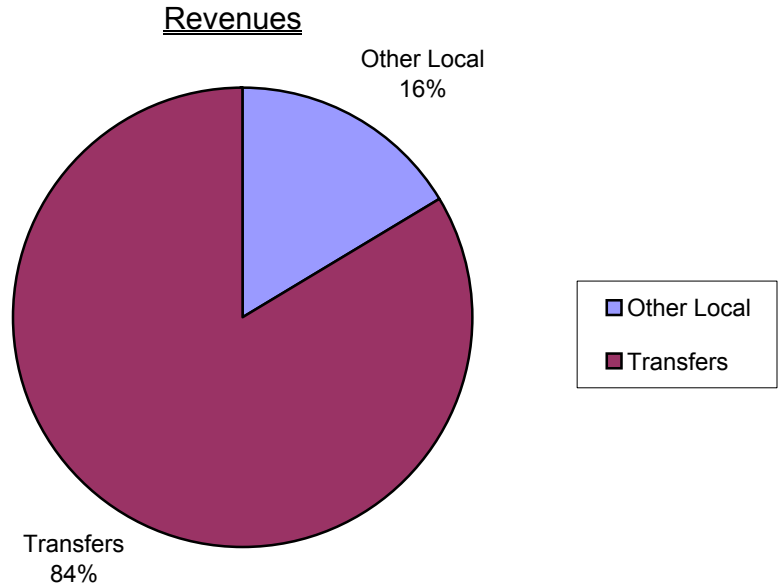
<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Elementary Instruction Program</b> (231.512.000.000)	Provides the instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in the first through the sixth grades.		
<b>Salaries</b> (231.512.100.000)	Salaries include teachers, teacher aides, and certified and non-certified substitutes.	\$10,500	\$10,500
<b>Fringe Benefits</b> (231.512.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, vision insurance and dental insurance.	\$2,582	\$2,582
<b>Purchased Services</b> (231.512.300.000)	Purchased Services include the camp rental.	\$24,000	\$18,000
<b>Supplies and Materials</b> (231.512.400.000)	Supplies and materials include classroom supplies.	\$1,800	\$1,800
<b>Total Secondary Program</b>		<b>\$38,882</b>	<b>\$32,882</b>
<b>TOTAL ENVIRONMENTAL EDUCATION EXPENDITURES</b>		<b>\$38,882</b>	<b>\$32,882</b>

## ACADEMIES FUND (232.XXX.XXX.XXX)

The Academies Fund is a program where Blaine County School District does a vocational type program for students to take classes to get a better understanding of a career or to obtain certification in an area of interest without going to college.

### Current Academy Programs

Finance  
Information Technology  
Performing Arts  
Residential Construction - Carey  
Teaching  
Culinary Arts  
Technical Writing  
Drafting/Engineering - WRHS  
Residential Construction - WRHS  
Medical Technologies - WRHS



ACADEMIES REVENUES (232.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>LOCAL SOURCES</b>			
<b>Contribution and Donations</b> (232.419.200.000)	This Category is funded from the College of Southern Idaho to cover part of the cost of the Teaching Academy Instructor.	\$26,500	\$26,500
	<b>Total Local Sources</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>Fund Transfers In</b> (232.460.000.000)	Revenue transferred in from the General Fund (100) and the National Homebuilders Grant (279).	\$128,711	\$134,930
	<b>Total Transfers</b>	<b>\$128,711</b>	<b>\$134,930</b>
<b>TOTAL ACADEMIES FUND REVENUES</b>		<b>\$155,211</b>	<b>\$161,430</b>

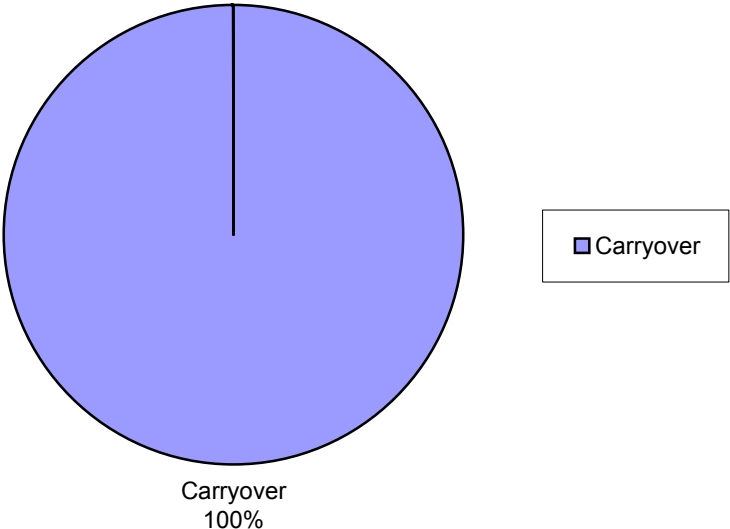
ACADEMIES EXPENDITURES (232.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Secondary Education</b>			
<b>Program</b> (232.515.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels seven through twelve or any combination thereof.		
<b>Salaries</b> (232.515.100.000)	Salaries include teachers for the Teaching and the Residential Construction Programs.	\$79,912	\$80,342
<b>Fringe Benefits</b> (232.515.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, vision insurance and dental insurance.	\$27,199	\$27,288
<b>Purchased Services</b> (232.515.300.000)	Purchased Services include travel and professional development.	\$37,700	\$29,800
<b>Supplies and Materials</b> (232.515.400.000)	Supplies and materials include office supplies, textbooks and classroom materials.	\$9,900	\$23,500
<b>Capital Objects</b> (232.515.500.000)	Capital objects include the purchase of equipment.	\$500	\$500
	<b>Total Secondary Program</b>	\$155,211	\$161,430
<b>TOTAL ACADEMIES FUND EXPENDITURES</b>		<b>\$155,211</b>	<b>\$161,430</b>

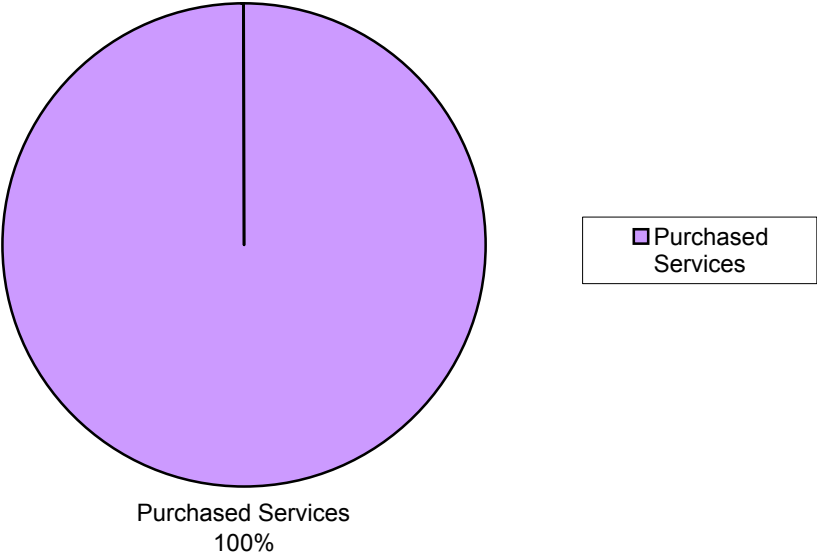
HIGH SCHOOL WITHOUT WALLS FUND (233.XXX.XXX.XXX)

The High School Without Walls Program is a dedicated account in which students can apply to and receive money to pay for on-line course study. The intention of the donation from the Boswell Foundation was to give students the ability to take on-line courses that are either not offered in the existing curriculum or the students can not fit into their existing schedules to be able to graduate on time.

Revenues



Expenditures



HIGH SCHOOL WITHOUT WALLS REVENUES (233.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (233.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$5,836	\$2,200
<b>TOTAL HIGH SCHOOL WITHOUT WALLS REVENUES</b>		<b>\$5,836</b>	<b>\$2,200</b>

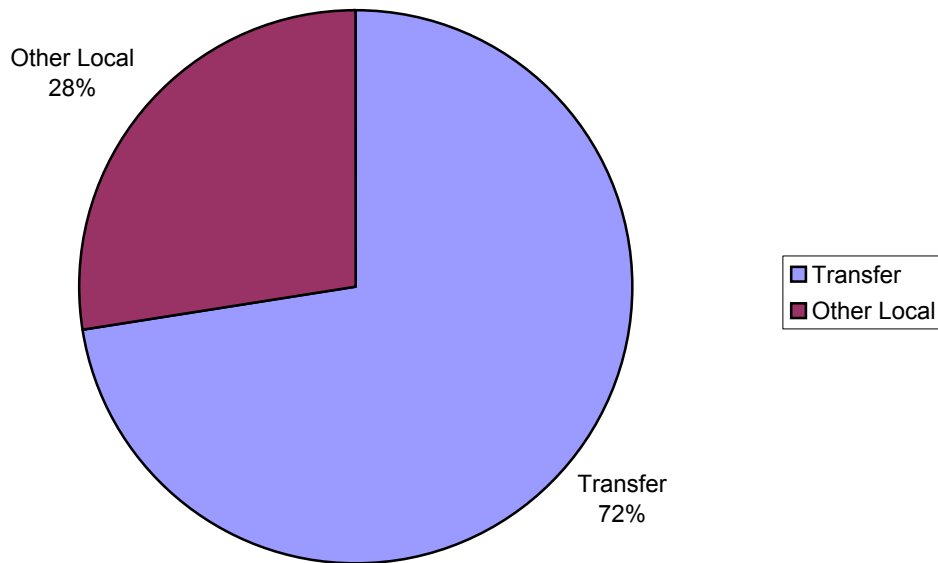
HIGH SCHOOL WITHOUT WALLS EXPENDITURES (233.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Purchased Services</b> (233.515.300.000)	Purchased services include tuition and books to pay on-line course study.	\$5,836	\$2,200
<b>TOTAL HIGH SCHOOL WITHOUT WALLS EXPENDITURES</b>		<b>\$5,836</b>	<b>\$2,200</b>

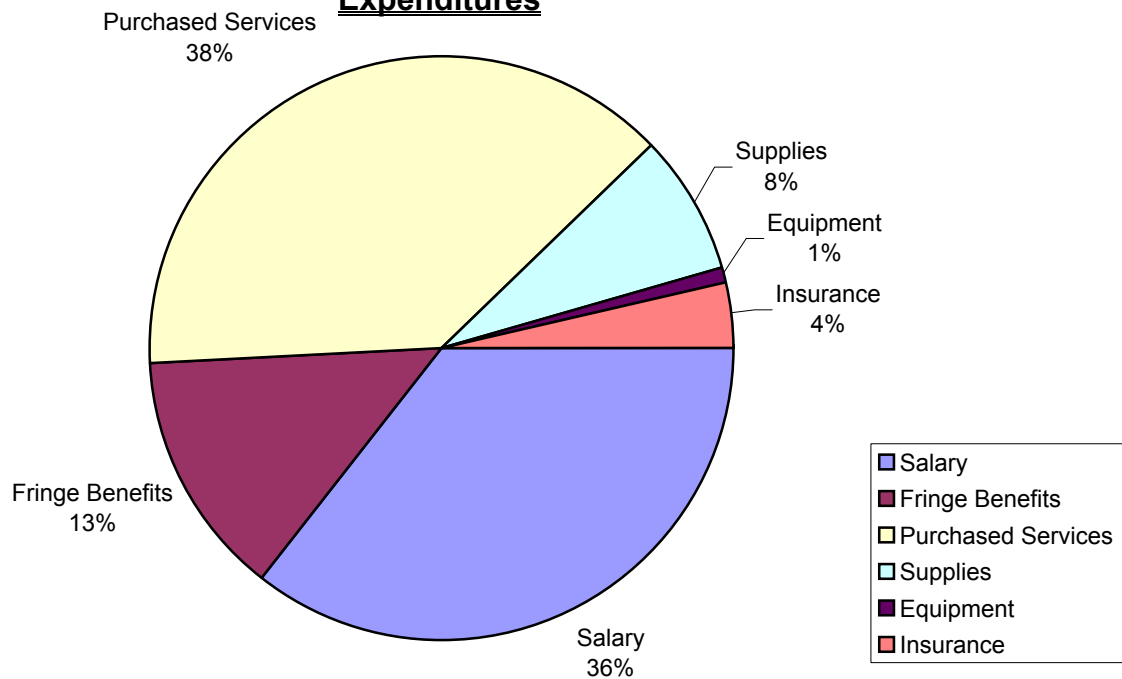
## COMMUNITY CAMPUS FUND (234.XXX.XXX.XXX)

The Community Campus fund was developed to account for the partnership between the College of Southern Idaho, Blaine County Recreation District and the Blaine County School District. All expenditures for the upkeep and the day to day operations will be reimbursed by the three entities. The partnership is a direct relation of the School Plant Facility Levy that was passed in May of 2000.

### Revenues



### Expenditures



COMMUNITY CAMPUS REVENUES (234.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Transfers</b> (234.460.000.000)	Amounts transferred from another fund, which will not be repaid. These transfers come from the General Fund.	\$178,411	\$288,811
	<b>Total Transfers</b>	\$178,411	\$288,811
<b>Other Local</b> (234.419.900.000)	This category of revenue is the reimbursements by the College of Southern Idaho and Blaine County Recreation District.	\$205,000	\$110,000
	<b>Total Other Local</b>	\$205,000	\$110,000
<b>TOTAL COMMUNITY CAMPUS REVENUES</b>		<b>\$383,411</b>	<b>\$398,811</b>

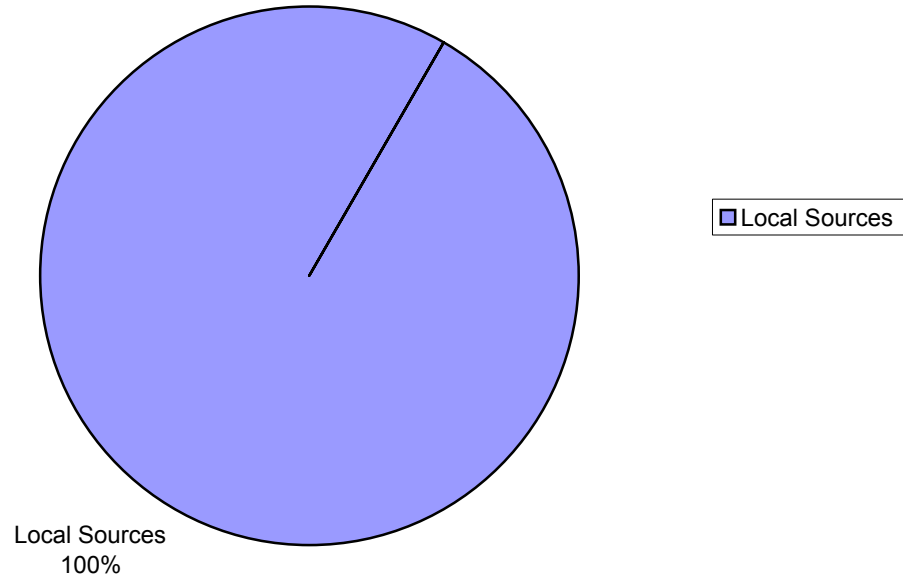
COMMUNITY CAMPUS EXPENDITURES (234.600.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Salaries</b> (234.661.100.000)	Salaries include custodians, substitutes and a building coordinator.	\$124,211	\$142,245
<b>Fringe Benefits</b> (234.661.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$46,700	\$53,566
<b>Purchased Services</b> (234.661.300.000)	Purchased Services include the payment of electricity, natural gas, water, trash collection, and telephone services district wide.	\$152,500	\$154,000
<b>Supplies and Materials</b> (234.661.400.000)	Supplies and materials include the purchase of custodial supplies used in the maintenance and upkeep of all the district's buildings.	\$42,000	\$31,000
<b>Capital Objects</b> (234.661.500.000)	Capital objects include the purchase of equipment used in the maintenance and upkeep of the district's buildings.	\$4,000	\$4,000
<b>Insurance</b> (234.661.700.000)	Covers the insurance cost for school districts buildings for both liability and standard insurance policies.	\$14,000	\$14,000
<b>Total Community Campus Expenditures</b>		<b>\$383,411</b>	<b>\$398,811</b>

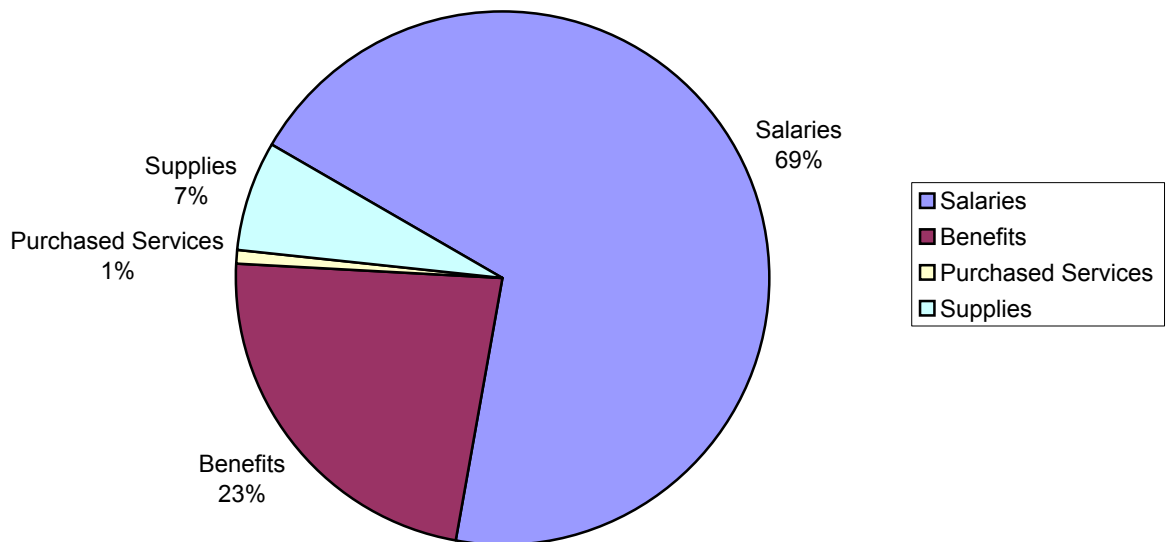
KIDSHOP (235.XXX.XXX.XXX)

The kidshop fund is a local program within Blaine County School District to provide Daycare and after school services to the patrons of the school district.

**Revenue**



**Expenditures**



KIDSHOP REVENUES (235.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Local Sources</b>		\$220,880	\$176,566
(235.418.100.000.000)	Revenue is from the collection of fees for daycare services.		
	<b>Total Local</b>	\$220,880	\$176,566
<b>Fund Transfers In</b>	Revenue transferred in from the General Fund.	\$0	\$0
(235.460.000.000)			
	<b>Total Transfers</b>	\$0	\$0
	<b>TOTAL KIDSHOP REVENUES</b>	<b>\$220,880</b>	<b>\$176,566</b>

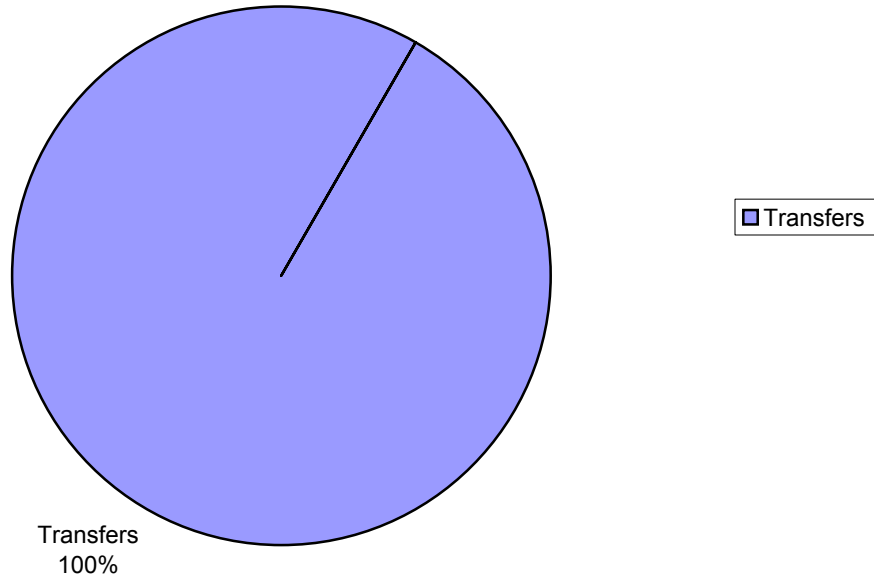
KIDSHOP EXPENDITURES (235.720.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Community Service Program</b> (235.720.000.000)	The program for providing services to local community participants.		
<b>Salaries</b> (235.720.100.000)	Salaries include daycare director and assistants.	\$155,248	\$122,797
<b>Fringe Benefits</b> (235.720.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$52,632	\$40,769
<b>Purchased Services</b> (235.720.300.000)	Purchased services include travel.	\$1,000	\$1,000
<b>Supplies and Materials</b> (235.720.400.000)	Supplies and Materials include the purchase of snacks for the program as well as office supplies.	\$12,000	\$12,000
	<b>Total Community Service Program</b>	\$220,880	\$176,566
	<b>TOTAL KIDSHOP EXPENDITURES</b>	<b>\$220,880</b>	<b>\$176,566</b>

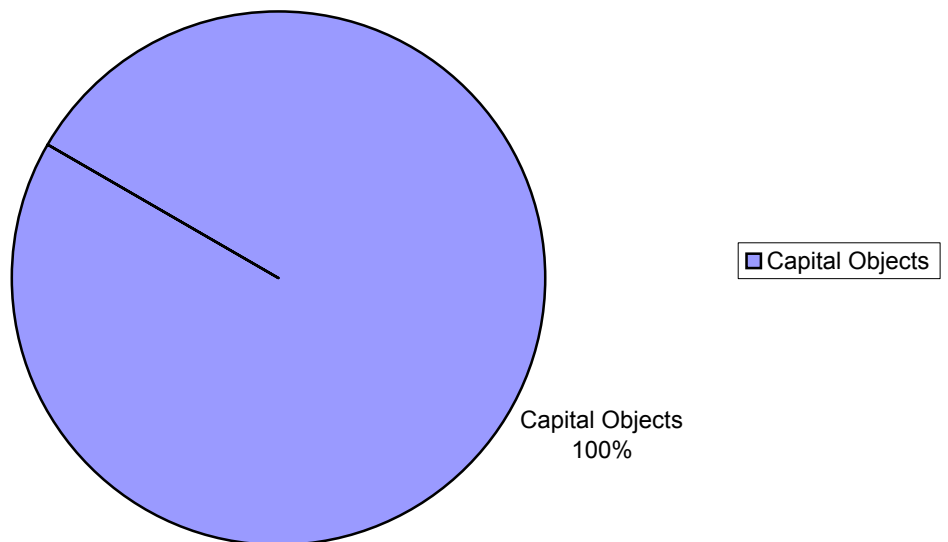
TECHNOLOGY EDUCATION FUND (236.XXX.XXX.XXX)

The Technology Education Fund is a fund established to transfer monies from the general fund to individual schools to award technology grants for innovative programs within the school.

**Revenue**



**Expenditures**



TECHNOLOGY EDUCATION REVENUES (236.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Transfers In</b> (236.460.000.000)	Revenue transferred in from the General Fund.	\$50,000	\$50,000
	<b>Total Transfers</b>	\$50,000	\$50,000
	<b>TOTAL TECHNOLOGY EDUCATION REVENUES</b>	<b>\$50,000</b>	<b>\$50,000</b>

TECHNOLOGY EDUCATION EXPENDITURES (236.655.000.000)

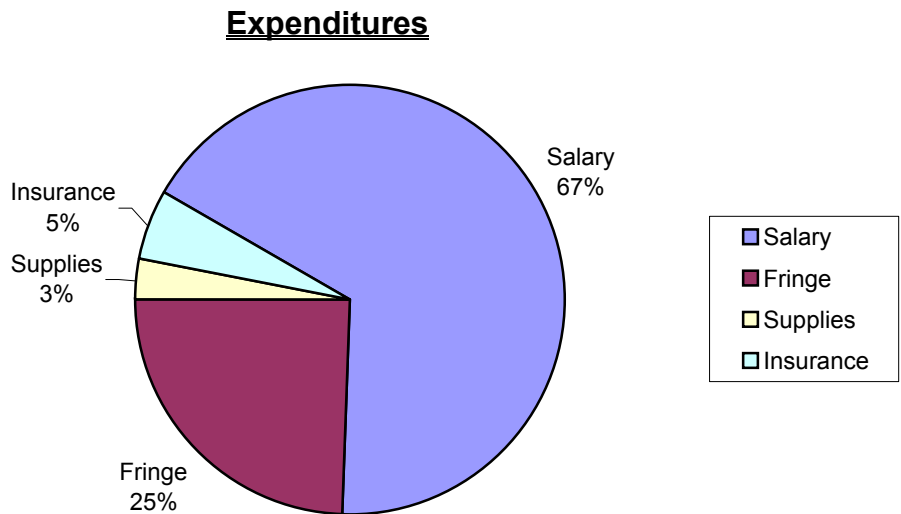
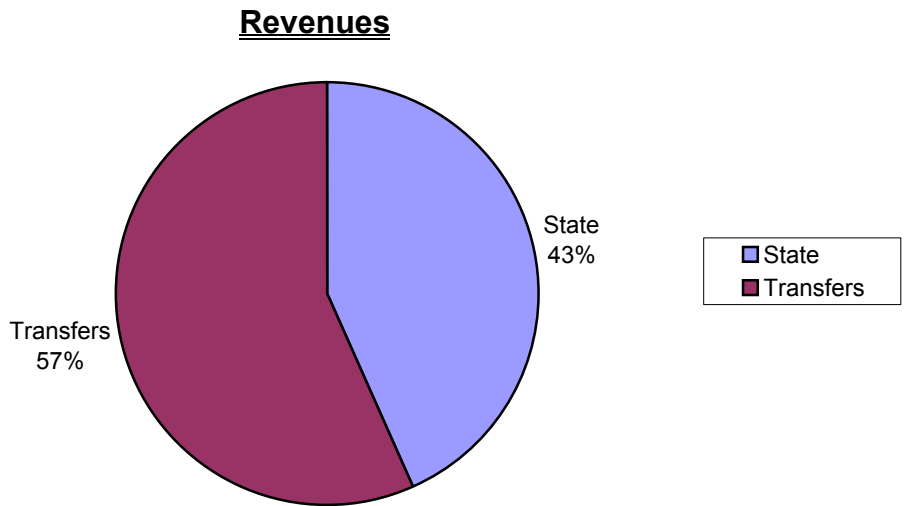
<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Capital Objects</b> (236.655.500.000)	Capital objects include the purchase of equipment.	\$50,000	\$50,000
<b>TOTAL TECHNOLOGY EDUCATION EXPENDITURES</b>		<b>\$50,000</b>	<b>\$50,000</b>

## DRIVER'S EDUCATION FUND (241.XXX.XXX.XXX)

The Driver's Education Fund is derived to teach secondary students to learn the proper techniques and traffic laws to operate a vehicle in a safe manner. The State of Idaho reimburses Blaine County School District at one hundred twenty five dollars per student enrolled. Students must be at least fourteen years of age and no older than nineteen prior to the starting date of the class.

Blaine County School District has five classes per year with an average of thirty students per class. Each student is required to take thirty hours of classroom instruction as well as six hours of driving instruction.

The shortfall of Revenue in this fund comes from a transfer via the General Fund (100).



DRIVER'S EDUCATION REVENUES (241.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>STATE SOURCES</b>			
<b>Driver Education Program</b> (241.432.100.000)	Revenue received for the specific purpose of providing driver education programs in secondary schools.	\$22,000	\$22,000
<b>Total State Sources</b>		\$22,000	\$22,000
<b>Fund Transfers In</b> (241.460.000.000)	Revenue transferred in from the General Fund to pay for this experience.	\$30,070	\$28,870
<b>Total Transfers</b>		\$30,070	\$28,870
<b>TOTAL DRIVER'S EDUCATION REVENUES</b>		<b>\$52,070</b>	<b>\$50,870</b>

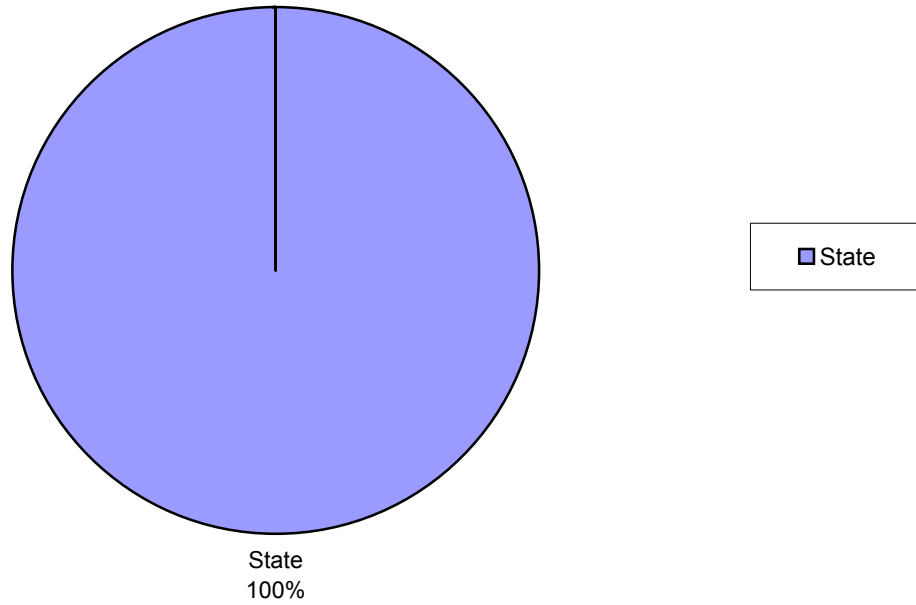
DRIVER'S EDUCATION EXPENDITURES (241.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Secondary Education Program</b> (241.515.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels seven through twelve or any combination thereof.		
<b>Salaries</b> (241.515.100.000)	Salaries include certified driver education teachers.	\$34,200	\$34,200
<b>Fringe Benefits</b> (241.515.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$12,470	\$12,470
<b>Purchased Services</b> (241.515.300.000)	Purchased services include car equipment rental.	\$1,200	\$0
<b>Supplies and Materials</b> (241.515.400.000)	Supplies and materials include textbooks.	\$1,500	\$1,500
<b>Insurance</b> (241.515.700.000)	Insurance's to cover the driver education vehicle in collision, liability and comprehensive.	\$2,700	\$2,700
	<b>Total Secondary Program</b>	\$52,070	\$50,870
<b>TOTAL DRIVER'S EDUCATION EXPENDITURES</b>		<b>\$52,070</b>	<b>\$50,870</b>

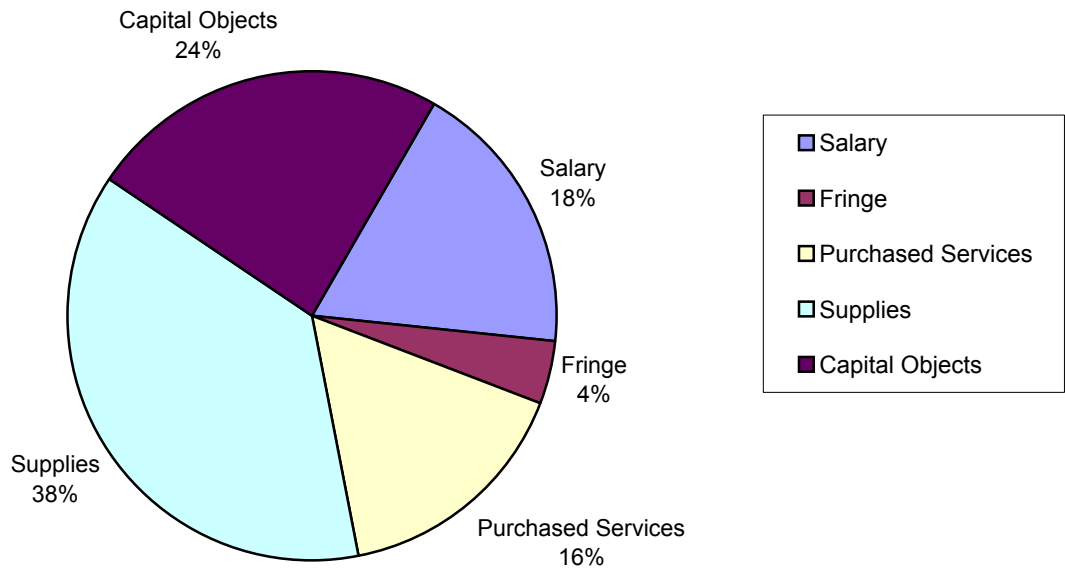
STATE PROFESSIONAL TECHNICAL FUND (243.XXX.XXX.XXX)

The Professional Technical programs include Business Technology, Residential Construction, Family & Consumer Sciences, Multi Area Occupational Family/Consumer, Technology Education, Drafting and Information Systems Technology at Wood River High School and Carey School.

**Revenues**



**Expenditures**



PROFESSIONAL TECHNICAL REVENUES (243.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>STATE SOURCES</b>			
<b>Vocational Education</b> (243.432.400.000)	Revenues received from the Department of Vocational Education to provide vocational programs in secondary schools. Presently, those programs include Office Occupations, Information Technology, Drafting, Family and Consumer Science and Residential Construction at Wood River High School and Technology, Residential Construction and Office Occupations at Carey.	\$71,578	\$79,444
<b>Total State Sources</b>		\$71,578	\$79,444
<b>TOTAL PROFESSIONAL TECHNICAL REVENUE</b>		<b>\$71,578</b>	<b>\$79,444</b>

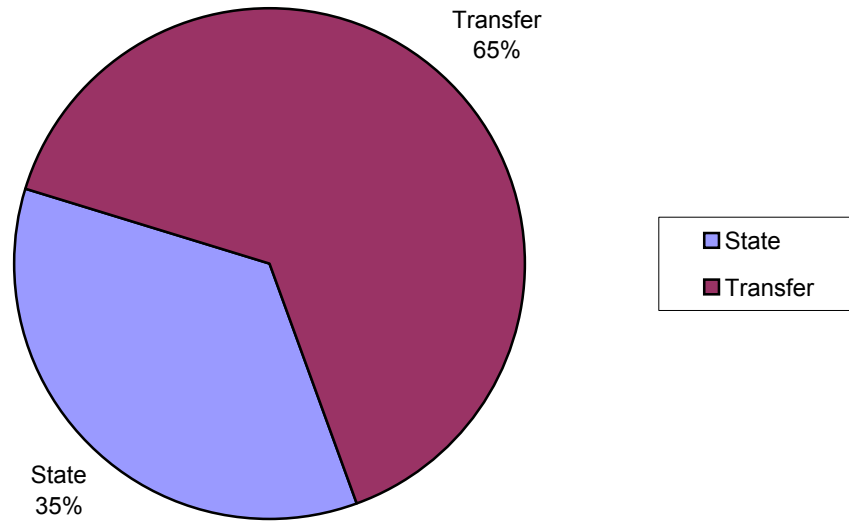
PROFESSIONAL TECHNICAL EXPENDITURES (243.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Vocational-Technical Program</b> (243.519.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels nine through twelve or any combination thereof.		
<b>Salaries</b> (243.519.100.000)	Salaries include stipends paid to existing teachers.	\$12,638	\$14,598
<b>Fringe Benefits</b> (243.519.200.000)	Fringe benefits include social security, workman's compensation insurance and retirement sick leave insurance.	\$2,994	\$3,222
<b>Purchased Services</b> (243.519.300.000)	Purchased services include in district travel and professional development.	\$12,844	\$12,908
<b>Supplies and Materials</b> (243.519.400.000)	Supplies and materials include classroom supplies.	\$19,852	\$29,680
<b>Capital Objects</b> (243.519.500.000)	Capital objects include the purchase of fixed assets.	\$23,250	\$19,036
	<b>Total Vocational-Technical Program</b>	\$71,578	\$79,444
<b>TOTAL PROFESSIONAL TECHNICAL EXPENDITURES</b>		<b>\$71,578</b>	<b>\$79,444</b>

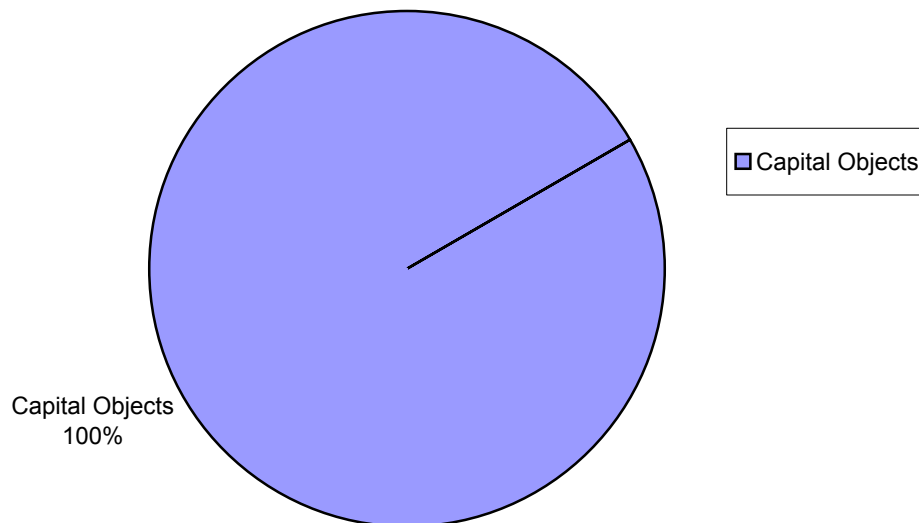
## TECHNOLOGY FUND (245.XXX.XXX.XXX)

The technology fund is a special fund which the State of Idaho Legislature has set aside eight million dollars to be used to update technology in the schools throughout Idaho. The funds are distributed on a per pupil basis with each district receiving at least \$20,000. The Blaine County School District has been using this money to purchase technology needs throughout the district.

### Revenues



### Expenditures



TECHNOLOGY REVENUES (245.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>STATE SOURCES</b>			
<b>Other State Support</b> (245.431.900.000)	Revenue received for the specific purpose of providing technology in the schools.	\$55,000	\$40,800
<b>Transfers-In</b> (245.460.000.000)	Revenue transferred in from the General Fund.	\$60,414	\$74,614
	<b>Total State Sources</b>	\$115,414	\$115,414
<b>TOTAL TECHNOLOGY REVENUES</b>		<b>\$115,414</b>	<b>\$115,414</b>

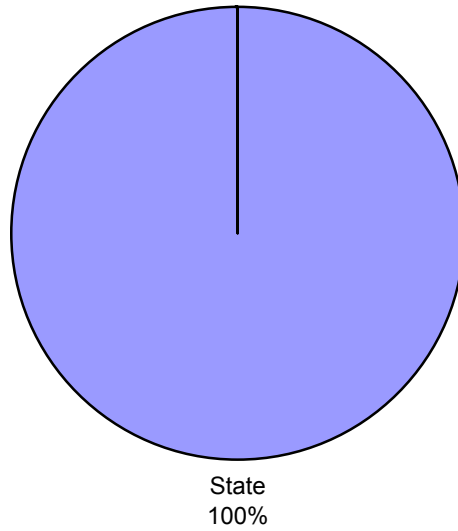
TECHNOLOGY EXPENDITURES (245.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Central Service Program</b> (245.515.000.000)	The program for receiving, disbursing, accounting and charging programs of the district for materials, supplies and equipment which are purchased, stored and inventoried in general storage.		
<b>Capital Objects</b> (245.515.500.000)	Capital objects include the purchase of computer hardware replacement, district wide technology grants and matching technology grants.	\$115,414	\$115,414
<b>Total Central Services Program</b>		\$115,414	\$115,414
<b>TOTAL TECHNOLOGY EXPENDITURES</b>		<b>\$115,414</b>	<b>\$115,414</b>

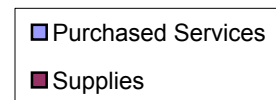
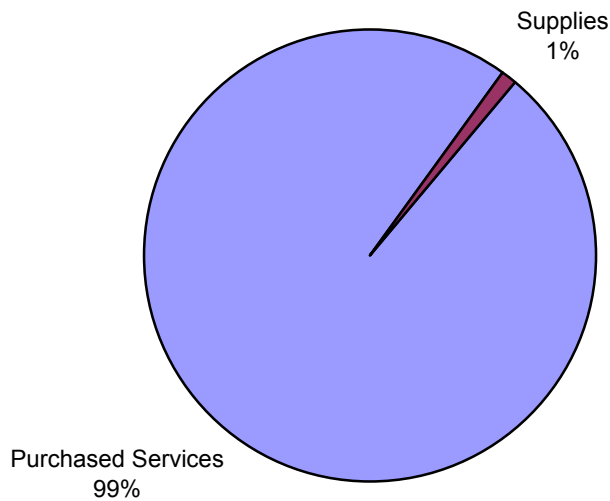
## STATE DRUG FREE SCHOOLS FUND (246.XXX.XXX.XXX)

The State Drug Free Schools Fund is a fund set by legislative action with an increase in the state tax of cigarettes. The intentions of the legislature is to help pay for the cost of drug and alcohol awareness in the schools. The Blaine County School District has formed a Drug Free Schools committee within the district to target the highest needs of the district.

### Revenues



### Expenditures



STATE DRUG FREE SCHOOLS REVENUES (246.4XX.XXX.XXX)

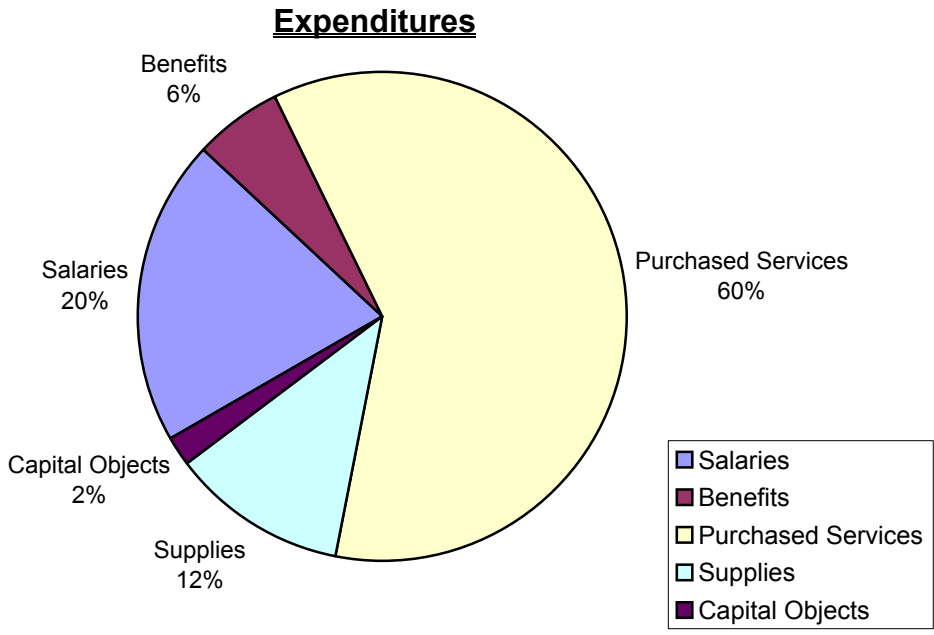
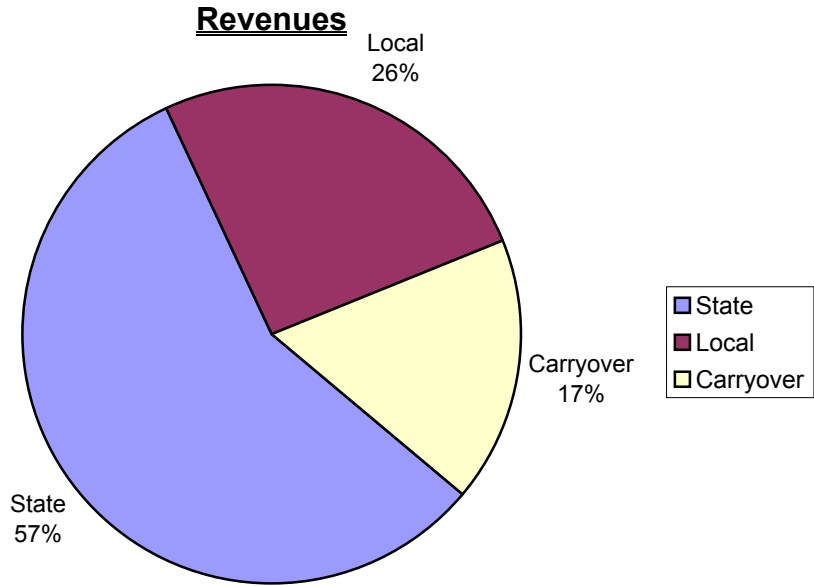
<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>STATE SOURCES</b>			
<b>Other State Support</b> (246.431.900.000)	Revenue received for the specific purpose of providing drug/alcohol awareness.	\$51,524	\$55,735
<b>Total State Sources</b>		\$51,524	\$55,735
<b>TOTAL DRUG FREE SCHOOLS REVENUES</b>		<b>\$51,524</b>	<b>\$55,735</b>

STATE DRUG FREE SCHOOLS EXPENDITURES (246.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Secondary School Program</b> (246.515.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels seven through twelve or any combination thereof.		
<b>Purchased Services</b> (246.515.300.000)	Purchased Services include natural helpers, school resource officer, smoking cessation, support groups, youth companion and travel.	\$51,024	\$55,135
<b>Supplies and Materials</b> (246.515.400.000)	Supplies and materials include training materials and red ribbon week supplies.	\$500	\$600
<b>Total Secondary Education Program</b>		\$51,524	\$55,735
<b>TOTAL DRUG FREE SCHOOLS EXPENDITURES</b>		<b>\$51,524</b>	<b>\$55,735</b>

IDAHO DIGITAL LEARNING ACADEMY FUND (247.XXX.XXX.XXX)

The Idaho Digital Learning Academy (IDLA) is a statewide, web-based educational program set up under the direction of the Idaho State Department of Education and Idaho State Legislature (House Bill 534) to provide Idaho students with greater access to a diverse assortment of courses. This virtual high school was created to address the educational needs of all Idaho students: traditional, home schooled, at-risk, gifted, and adult learners.



IDAHO DIGITAL LEARNING ACADEMY REVENUES (247.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (247.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$101,725	\$333,860
<b>LOCAL SOURCES</b>			
<b>Tuition from individuals</b> (247.414.100.000)	Revenue received for tuition from individuals.	\$215,000	\$499,813
<b>Other Local</b> (247.419.900.000)	This category of revenue is used when the revenue can't be classified in the above revenue categories (i.e. postage, phone revenue, copier usage, etc).	\$5,000	\$0
<b>Total Local Sources</b>		\$220,000	\$499,813
<b>STATE SOURCES</b>			
<b>State Support</b> (247.431.900.000)	The amount paid by the State of Idaho for Idaho students with greater access to a diverse education via the internet.	\$1,050,000	\$1,100,000
<b>Total State Sources</b>		\$1,050,000	\$1,100,000
<b>TOTAL IDAHO DIGITAL LEARNING ACADEMY REVENUES</b>		<b>\$1,371,725</b>	<b>\$1,933,673</b>

IDAHO DIGITAL LEARNING ACADEMY EXPENDITURES (247.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>INSTRUCTION PROGRAM</u></b>			
<b><u>Secondary School Program</u></b> (247.515.000.000)	Provides the instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in the ninth through twelfth grades.		
<b>Purchased Services</b> (247.515.300.000)	Purchased services include in district travel, out-of-district travel and tuition.	\$647,460	\$962,438
<b>Supplies and Materials</b> (247.515.400.000)	Supplies and materials include teaching supplies and textbooks for the elementary program.	\$144,421	\$133,920
	<b>Total Secondary Program</b>	<b>\$791,881</b>	<b>\$1,096,358</b>
<b>TOTAL INSTRUCTION</b>		<b>\$791,881</b>	<b>\$1,096,358</b>
<b><u>Attendance, Guidance &amp; Health</u></b> (247.611.000.000)	The activities, services, and programs designed to assist the students and parents in the areas of school attendance, counseling/guidance and health needs.		
<b>Purchased Services</b> (247.611.300.000)	Purchased services include in district travel and out-of-district travel.	\$30,000	\$16,000
	<b>Total Attendance, Guidance &amp; Health Program</b>	<b>\$30,000</b>	<b>\$16,000</b>
<b><u>Instructional Improvement Program</u></b> (247.621.000.000)	Programs for assisting the instructional staff in planning, developing, training and evaluating learning experiences for students. The services of supervisors, consultants or directors who are responsible for the improvement of instruction are classified in this program.		
<b>Purchased Services</b> (247.621.300.000)	Purchased Services include travel and administrative expenses.	\$70,000	\$82,800
<b>Supplies and Materials</b> (247.621.400.000)	Supplies and materials include research and testing supplies and limited English proficiency supplies.	\$0	\$9,200
	<b>Total Instructional Improvement Program</b>	<b>\$70,000</b>	<b>\$92,000</b>
<b><u>Board of Education Program</u></b> (247.631.000.000)	Programs or activities of the elected Board of Trustees, which are designed to assist members in performing duties as directed by law or established by state and local policy.		
<b>Purchased Services</b> (247.631.300.000)	Purchased services include travel for both in district and out of district workshops.	\$10,000	\$10,000
	<b>Total Board of Education Program</b>	<b>\$10,000</b>	<b>\$10,000</b>

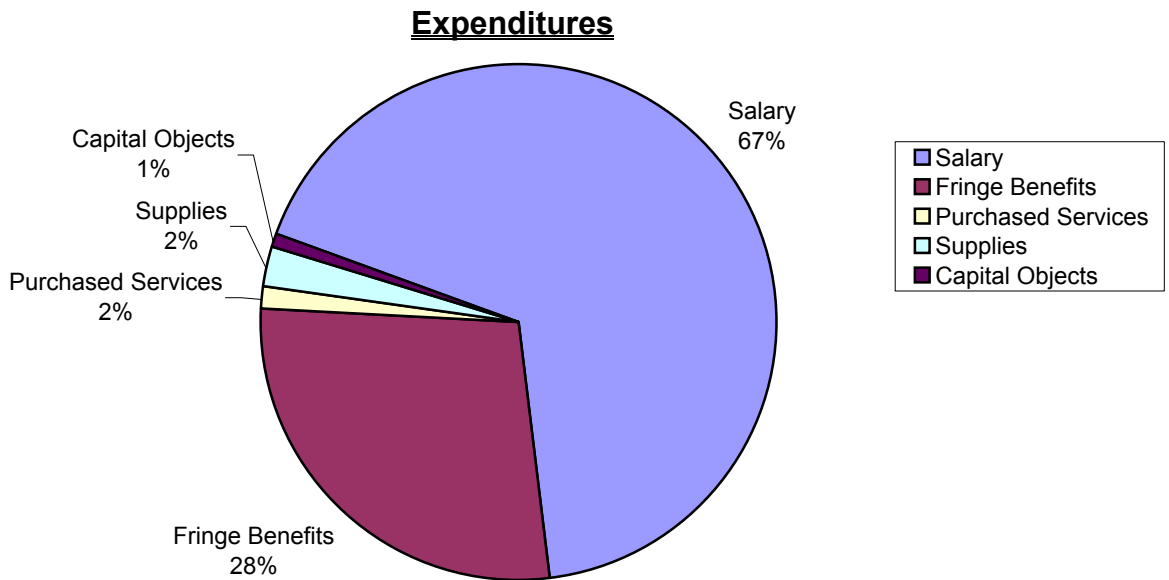
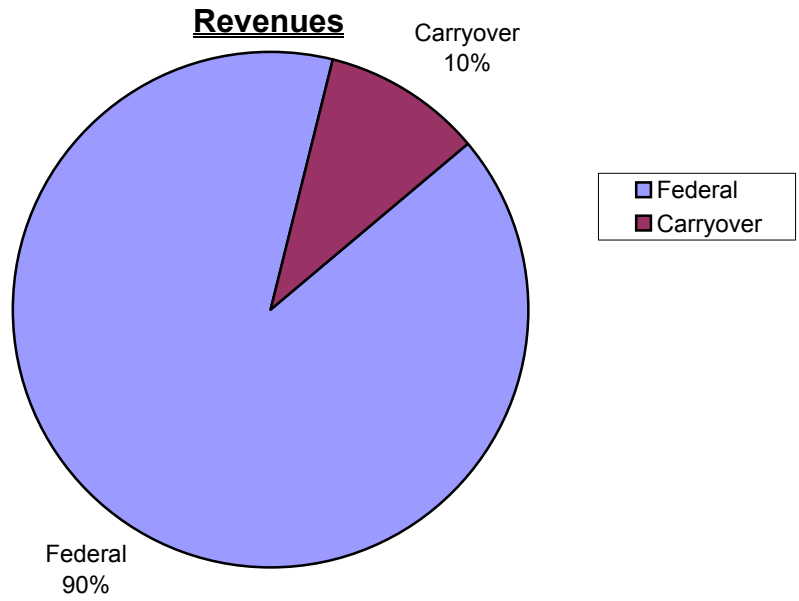
IDAHO DIGITAL LEARNING ACADEMY EXPENDITURES (247.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>School Administration Program</b> (247.641.000.000)	The program activities for directing and managing the operation of the schools in the district.		
<b>Salaries</b> (247.641.100.000)	Salaries are included within the purchase services category.	\$0	\$366,566
<b>Fringe Benefits</b> (247.641.200.000)	Salaries are included within the purchase services category.	\$0	\$109,749
<b>Purchased Services</b> (247.641.300.000)	Purchased Services include travel and administrative expenses.	\$328,283	\$23,000
<b>Supplies and Materials</b> (247.641.400.000)	Supplies and materials include research and testing supplies and limited English proficiency supplies.	\$25,486	\$70,000
<b>Capital Objects</b> (247.641.500.000)	Capital objects include the purchase of copiers, printers, file cabinets and computers.	\$33,872	\$35,000
<b>Total School Administration Program</b>		<b>\$387,641</b>	<b>\$604,315</b>
<b>TOTAL NON-INSTRUCTION</b>		<b>\$497,641</b>	<b>\$722,315</b>
<b>Contingency Reserve</b> (247.950.000.000)	Contingency reserve is used only in the case of an emergency or disaster.	\$82,203	\$115,000
<b>Total Contingency Reserve</b>		<b>\$82,203</b>	<b>\$115,000</b>
<b>TOTAL IDAHO DIGITAL LEARNING ACADEMY EXPENDITURES</b>		<b>\$1,371,725</b>	<b>\$1,933,673</b>

TITLE I FUND (251.XXX.XXX.XXX)

The Title I programs provide academic help to children who score lower than the fortieth percentile on achievement tests.

Blaine County School District has Title I coverage in Hailey Elementary, Bellevue Elementary and the Carey schools. The bulk of this money has always gone to teacher and teacher aides salaries. Supplies, equipment and staff training account for the non-salary expenditures.



TITLE I REVENUES (251.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (251.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$20,000	\$25,000
<b>Federal Sources</b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Title I - ESEA</b> (251.445.100.000)	Revenue for specific programs to provide financial assistance to meet special educational needs of disadvantaged children.	\$249,637	\$221,637
	<b>Total Federal Sources</b>	\$269,637	\$246,637
	<b>TOTAL TITLE I REVENUES</b>	<b>\$269,637</b>	<b>\$246,637</b>

TITLE I EXPENDITURES (251.5XX.XXX.XXX)

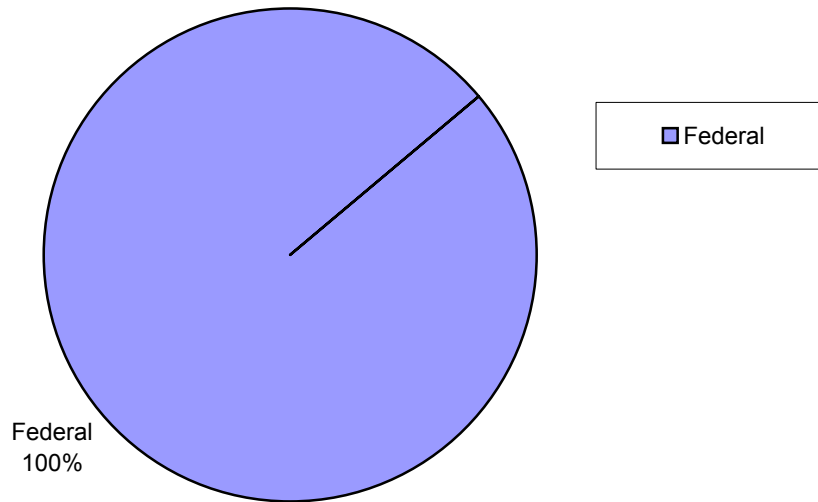
<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Exceptional Child Program</b> (251.521.000.000)	K-12 program to serve students who are physically, mentally, socially or learning disabled.		
<b>Salaries</b> (251.521.100.000)	Salaries include teachers and teacher aides.	\$177,357	\$166,523
<b>Fringe Benefits</b> (251.521.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, vision insurance and dental insurance.	\$75,632	\$68,282
<b>Purchased Services</b> (251.521.300.000)	Purchased services include out of district travel and professional/technical consultants.	\$0	\$3,832
<b>Supplies and Materials</b> (251.521.400.000)	Supplies and materials include classroom materials	\$16,648	\$6,000
<b>Capital Objects</b> (251.521.500.000)	Capital objects include equipment that is purchased by the Title I program.	\$0	\$2,000
	<b>Total Exceptional Child Program</b>	\$269,637	\$246,637
	<b>TOTAL TITLE I EXPENDITURES</b>	<b>\$269,637</b>	<b>\$246,637</b>

TITLE I MIGRANT FUND (253.XXX.XXX.XXX)

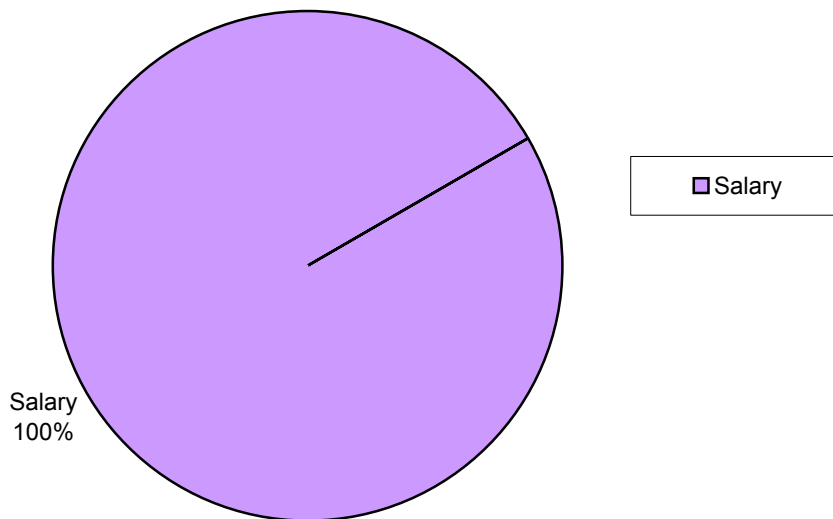
The Title I programs provide academic help to children who score lower than the fortieth percentile on achievement tests and are also Spanish speaking children.

Blaine County School District has Title I coverage in Hailey Elementary, Bellevue Elementary and the Carey schools. All of this money is budgeted to pay a partial salary of one teaching assistant.

**Revenues**



**Expenditures**



TITLE I MIGRANT REVENUES (253.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts.		
<b>Title I - ESEA (253.445.100.000)</b>	Revenue for specific programs to provide financial assistance to meet special educational needs of disadvantaged children.	\$4,396	\$5,708
	<b>Total Federal Sources</b>	\$4,396	\$5,708
	<b>TOTAL TITLE I MIGRANT REVENUES</b>	<b>\$4,396</b>	<b>\$5,708</b>

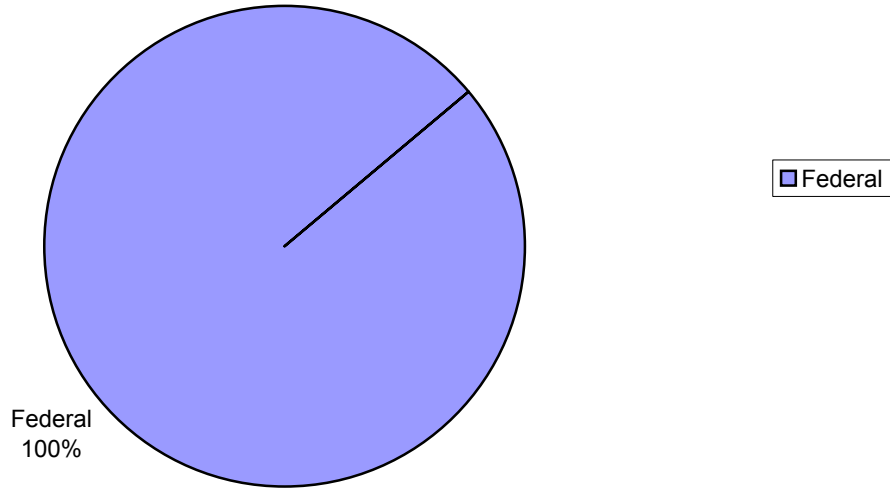
TITLE I MIGRANT EXPENDITURES (253.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Elementary Instruction Program</b> (253.512.000.000)	Provides the instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in the first through fifth grades.		
<b>Salaries</b> (253.512.100.000)	Salaries include teacher aides.	\$4,396	\$5,708
	<b>Total Elementary Program</b>	\$4,396	\$5,708
<b>TOTAL TITLE I MIGRANT EXPENDITURES</b>		<b>\$4,396</b>	<b>\$5,708</b>

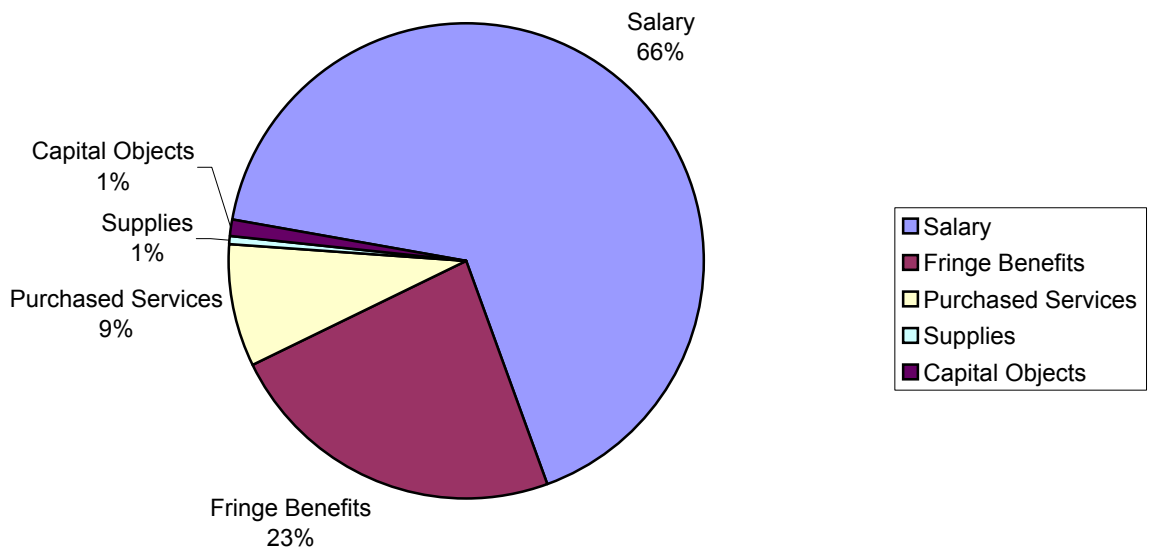
TITLE VI-B FUND (257.XXX.XXX.XXX)

Title VI-B funds are federal funds which are distributed to the State of Idaho which in turn, redistributes through the local school districts. Title VI-B money is used for all Blaine County programs which serve legally handicapped students. Learning Centers and Self-Contained classrooms qualify for Title VI-B money to provide supplies and equipment. This fund can be used to provide additional staff members including paraprofessionals, physical and occupational therapists. Idaho Child Find, Professional Development and Curriculum Adaptation and Development are other common uses of Title VI-B funding.

**Revenues**



**Expenditures**



TITLE VI-B REVENUES (257.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (257.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$0	\$0
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Title VI-B Handicapped</b> (257.445.600.000)	Revenue for specific aid to fund handicapped services and referred to as an EHA-VI.	\$592,744	\$575,915
	<b>Total Federal Sources</b>	\$592,744	\$575,915
	<b>TOTAL TITLE VI-B REVENUES</b>	<b>\$592,744</b>	<b>\$575,915</b>

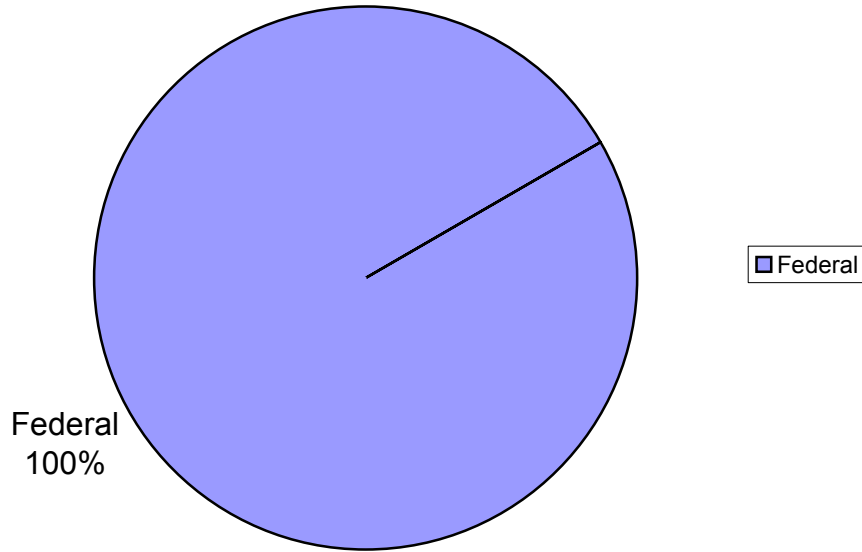
TITLE VI-B EXPENDITURES (257.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>Exceptional Child Program</u></b> (257.521.000.000)	K-12 program to serve students who are physically, mentally, socially or learning disabled.		
<b>Salaries</b> (257.521.100.000)	Salaries include teachers and teacher aides.	\$370,192	\$383,972
<b>Fringe Benefits</b> (257.521.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, vision insurance and dental insurance.	\$132,226	\$133,625
<b>Purchased Services</b> (257.521.300.000)	Purchased services include child find services.	\$18,000	\$4,000
<b>Supplies and Materials</b> (257.521.400.000)	Supplies and materials include teaching supplies, assessment supplies and computer software.	\$8,000	\$3,318
<b>Capital Objects</b> (257.521.500.000)	Capital objects include computer testing and assessment equipment which is purchased by the Title VI-B program.	\$5,000	\$6,000
	<b>Total Exceptional Child Program</b>	\$533,418	\$530,915
<b><u>Ancillary Services Program</u></b> (257.616.000.000)	The activities, services and programs designed to assist students who are considered handicapped or gifted and are eligible for special assistance.		
<b>Purchased Services</b> (257.616.300.000)	Purchased services include speech and physical therapy.	\$59,326	\$45,000
	<b>Total Ancillary Services Program</b>	\$59,326	\$45,000
<b>TOTAL TITLE VI-B EXPENDITURES</b>		<b>\$592,744</b>	<b>\$575,915</b>

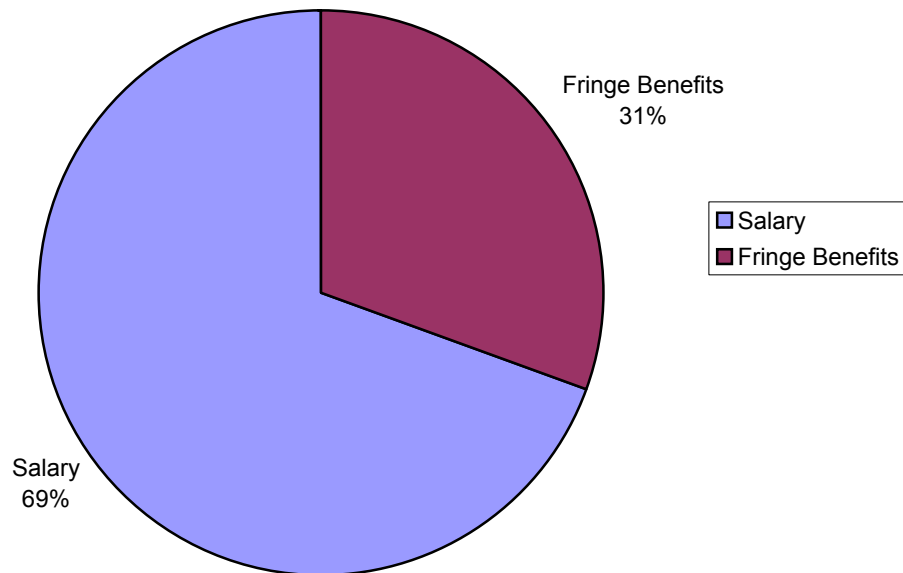
TITLE VI-B PRESCHOOL PROGRAM (258.XXX.XXX.XXX)

Title VI-B Preschool Program is the same as Blaine County School District's Title VI-B Program but deals with children who are legally handicapped and are in the preschool ages, typically in the three to five year old range.

**Revenues**



**Expenditures**



TITLE VI-B PRESCHOOL REVENUES (258.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (258.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$0	\$133
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Title VI-B Handicapped</b> (258.445.600.000)	Revenue for specific aid to fund handicapped services and referred to as an EHA-VI.	\$16,473	\$16,093
	<b>Total Federal Sources</b>	\$16,473	\$16,226
<b>TOTAL TITLE VI-B PRESCHOOL REVENUES</b>		<b>\$16,473</b>	<b>\$16,226</b>

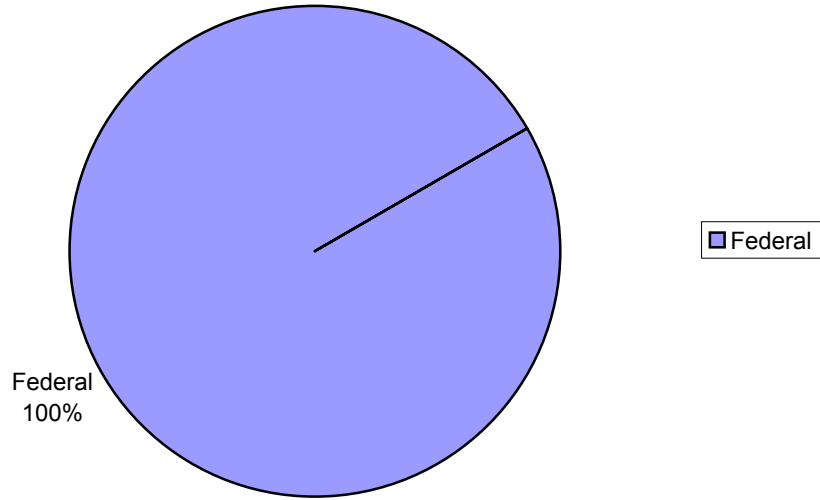
TITLE VI-B PRESCHOOL EXPENDITURES (258.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Exceptional Child Program</b> (258.521.000.000)	Preschool program to serve students who are physically, mentally, socially or learning disabled.		
<b>Salaries</b> (258.521.100.000)	Salaries include teacher aides.	\$10,785	\$11,260
<b>Fringe Benefits</b> (258.521.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, vision insurance and dental insurance.	\$4,856	\$4,966
<b>Supplies and Materials</b> (258.521.400.000)	Supplies and materials include teaching supplies.	\$832	\$0
<b>Total Exceptional Child Program</b>		\$16,473	\$16,226
<b>TOTAL TITLE VI-B PRESCHOOL EXPENDITURES</b>		<b>\$16,473</b>	<b>\$16,226</b>

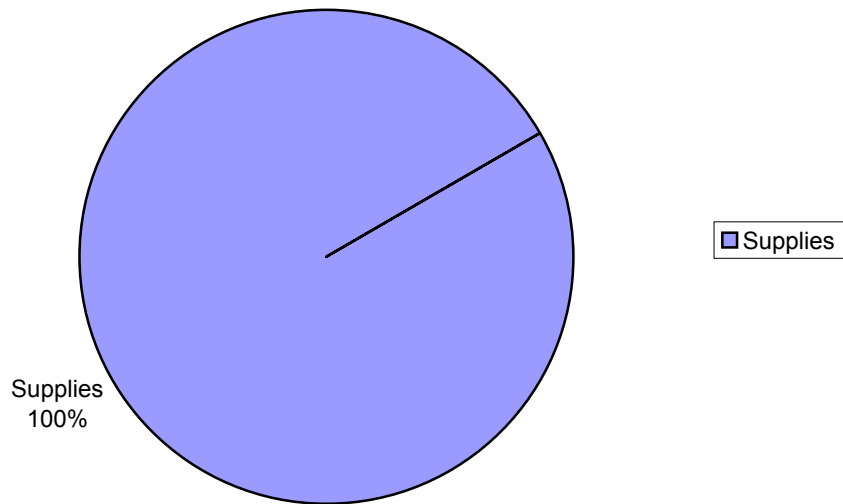
TITLE VI ESEA - INNOVATIVE PRACTICES FUND (260.XXX.XXX.XXX)

The Title VI Innovative Practices Fund has been recreated through No Child Left Behind Legislation to give school districts extra money to defray costs of improving test scores. Blaine County School District will use this small amount of money to pay for Media Center online subscription services and testing supplies.

**Revenues**



**Expenditures**



TITLE VI REVENUES (260.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (260.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$0	\$0
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Title VI</b> (260.445.200.000)	Revenue for specific programs, which prior to 1983 were funded under various ESEA titles.	\$13,024	\$13,255
	<b>Total Federal Sources</b>	\$13,024	\$13,255
	<b>TOTAL TITLE VI REVENUES</b>	<b>\$13,024</b>	<b>\$13,255</b>

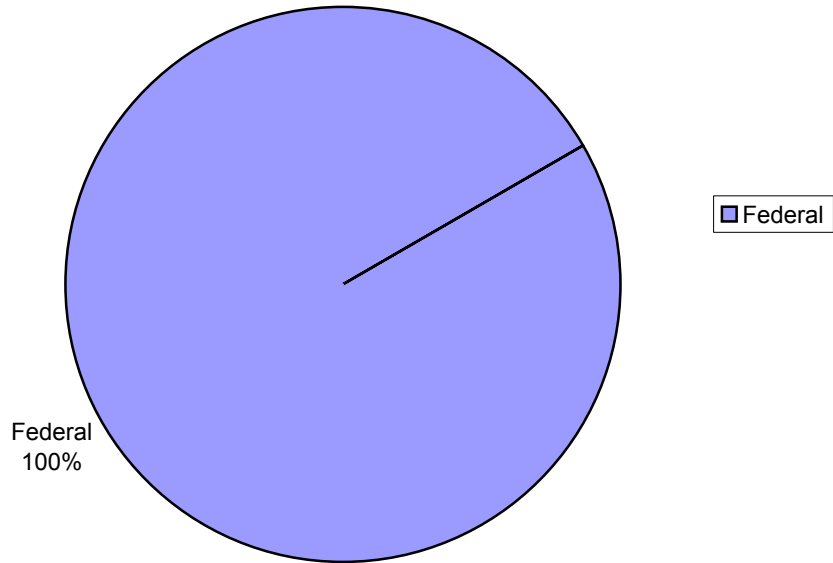
TITLE VI EXPENDITURES (260.6XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>Educational Media Program</u></b> (260.622.000.000)	Programs concerned with the uses of all teaching and learning resources including hardware and content materials. Programs include school library and school audio-visual centers.		
<b>Supplies and Materials</b> (260.622.400.000)	Supplies and Materials include the purchase of online subscription services.	\$13,024	\$13,255
<b>Total Educational Media Program</b>		\$13,024	\$13,255
<b>TOTAL TITLE VI EXPENDITURES</b>		<b>\$13,024</b>	<b>\$13,255</b>

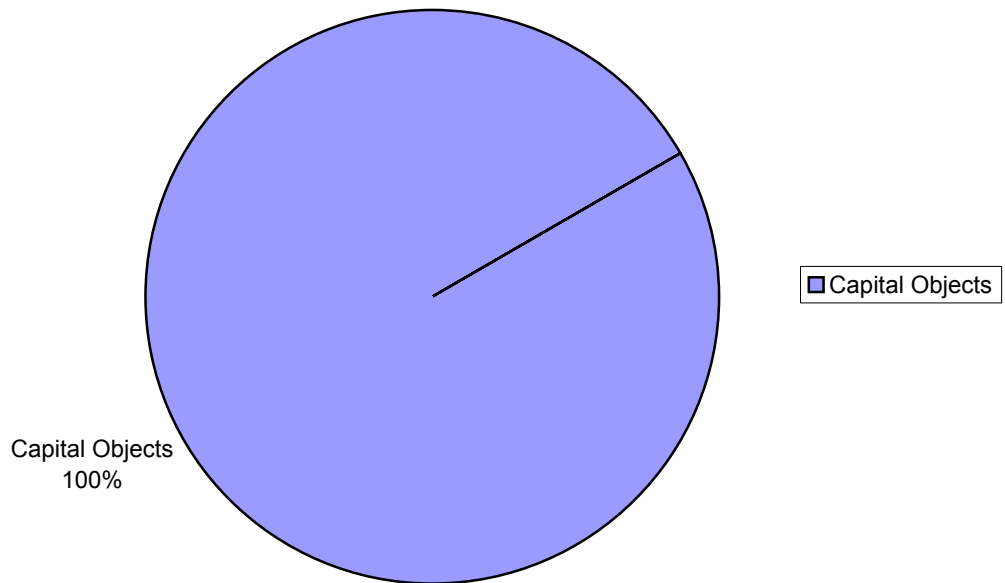
PERKINS III - PROFESSIONAL TECHNICAL ACT (263.XXX.XXX.XXX)

A Federal Vocational and applied Technology Education Act created funding for this program. This years funds will be used to develop the Residential Construction Academy at Wood River High School as well as approximately \$2,000 per vocational program throughout the district.

**Revenues**



**Expenditures**



PERKINS III - PROFESSIONAL TECHNICAL ACT REVENUES (263.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>STATE SOURCES</b>			
<b>Direct Restricted Federal</b> (263.443.000.000)	Revenues received from the Department of Vocational Education to provide vocational programs in secondary schools. Presently, those programs include Office Occupations, Industrial Technology, Drafting, Family and Consumer Science and Residential Construction at Wood River High School and Technology, Residential Construction and Office Occupations at Carey.	\$33,507	\$32,175
	<b>Total State Sources</b>	\$33,507	\$32,175
<b>TOTAL CARL PERKINS REVENUES</b>		<b>\$33,507</b>	<b>\$32,175</b>

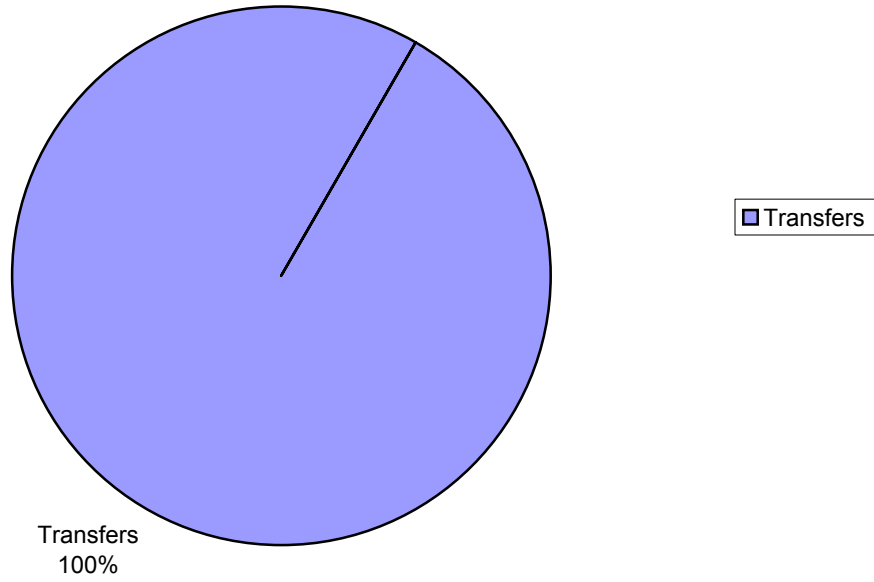
PERKINS III - PROFESSIONAL TECHNICAL ACT EXPENDITURES (263.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Vocational Technical Program</b> (263.519.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels nine through twelve or any combination thereof.		
<b>Capital Objects</b> (263.519.500.000)	Capital objects include the purchase of construction academy tools and equipment.	\$33,507	\$32,175
	<b>Total Secondary Program</b>	\$33,507	\$32,175
<b>TOTAL CARL PERKINS EXPENDITURES</b>		<b>\$33,507</b>	<b>\$32,175</b>

TITLE III LIMITED ENGLISH PROFICIENCY FUND (270.XXX.XXX.XXX)

The Title III Limited English Proficiency Fund is a federal program designed to help pay for students not able to speak in the English Language.

**Revenue**



**Expenditures**



TITLE III LIMITED ENGLISH PROFICIENCY REVENUES (270.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>FEDERAL SOURCES</u></b> (270.443.000.000)	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.	\$0	\$43,133
<b>Fund Transfers In</b> (270.460.000.000)	Revenue transferred in from the General Fund.	\$0	\$29,283
<b>TOTAL LIMITED ENGLISH PROFICIENCY REVENUES</b>		<b>\$0</b>	<b>\$72,416</b>

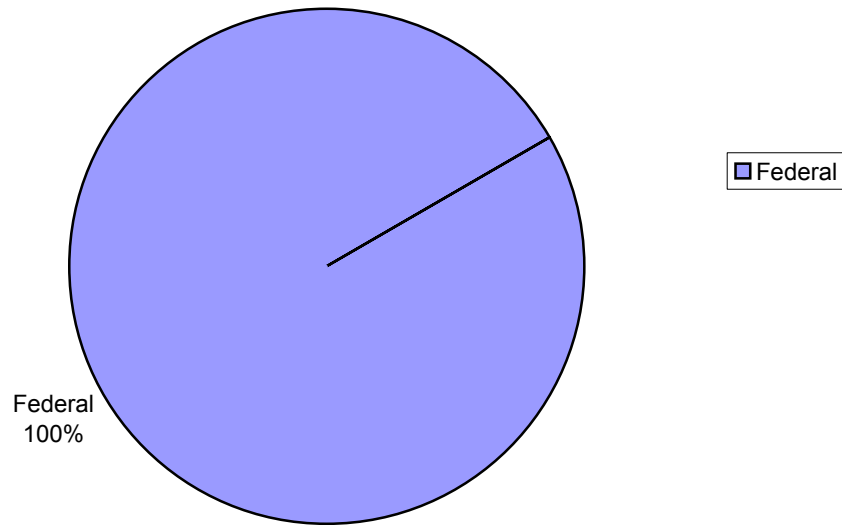
TITLE III LIMITED ENGLISH PROFICIENCY EXPENDITURES (270.000.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Salaries</b> (270.512.100.000)	Salaries include a teacher.	\$0	\$54,061
<b>Fringe Benefits</b> (270.512.200.000)	Benefits include employer paid retirement, social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, employee assistance program, vision insurance and dental insurance.	\$0	\$18,355
<b>TOTAL LIMITED ENGLISH PROFICIENCY EXPENDITURES</b>		<b>\$0</b>	<b>\$72,416</b>

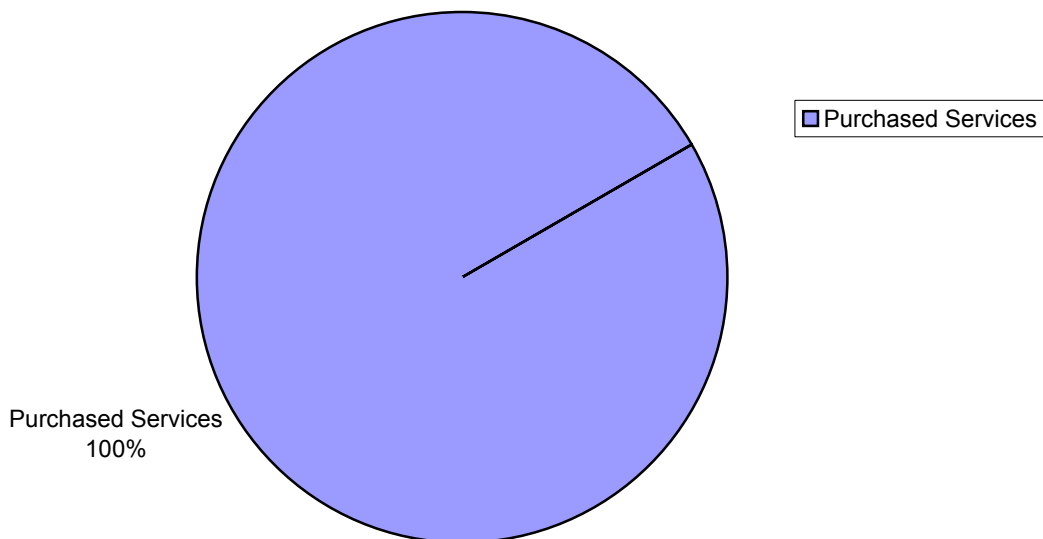
## IMPROVING TEACHER QUALITY (271.XXX.XXX.XXX)

Title II-A is a program that combined the Eisenhower Math/Science and Class Size Reduction programs into the program to improve teacher quality and hire highly qualified staff. Blaine County School District has chosen to spend the funds on teacher recruitment and a program to fund 2 of our 3 pronged approach to develop and attract highly qualified teachers to the district. One of the approaches this fund will help pay for is encouraging our non certified staff members to continue their education and obtain an education certificate. By participating in this program, we can attract Educators that are already established with housing in Blaine County. Currently we have twenty eight staff members who have shown interest in the program. The second approach is to offer a rental house subsidy program to new Educators to the area in hopes our workforce housing will enable them to participate in purchasing a home in the future.

### Revenues



### Expenditures



IMPROVING TEACHER QUALITY REVENUES (271.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Direct Restricted Federal</b> (271.443.000.000)	Revenue received from the federal agency through the State agency, which can be used for recruiting District personnel, the mentor teacher program and District In-Service.	\$120,758	\$115,290
	<b>Total Federal Sources</b>	\$120,758	\$115,290
<b>IMPROVING TEACHER QUALITY REVENUES</b>		<b>\$120,758</b>	<b>\$115,290</b>

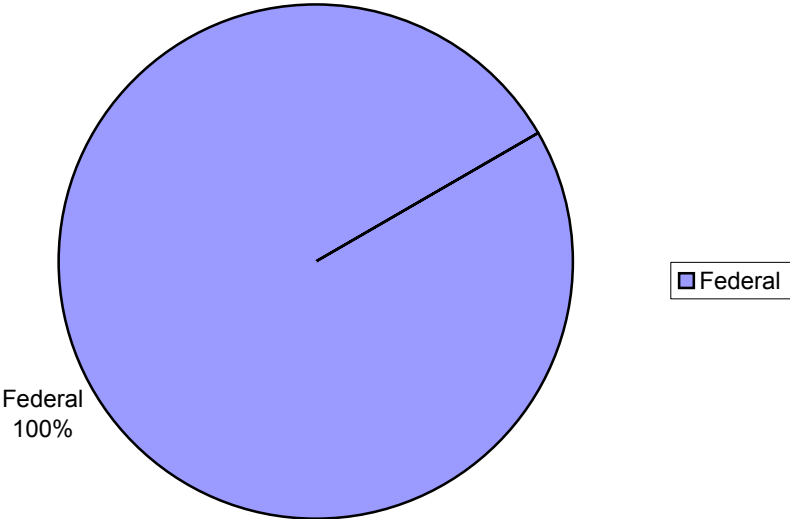
IMPROVING TEACHER QUALITY EXPENDITURES (271.6XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Instruction Improvement Program</b> (271.621.000.000)	Programs for assisting the instructional staff in planning, developing, training and evaluating learning experiences for students. The services of supervisors, consultants or directors who are responsible for the improvement of instruction are classified in this program.	\$0	\$0
<b>Purchased Services</b> (271.621.300.000)	Purchased Services include district in-service and job fair travel related expenses.	\$120,758	\$115,290
<b>Total Instruction Improvement Program</b>		\$120,758	\$115,290
<b>IMPROVING TEACHER QUALITY EXPENDITURES</b>		<b>\$120,758</b>	<b>\$115,290</b>

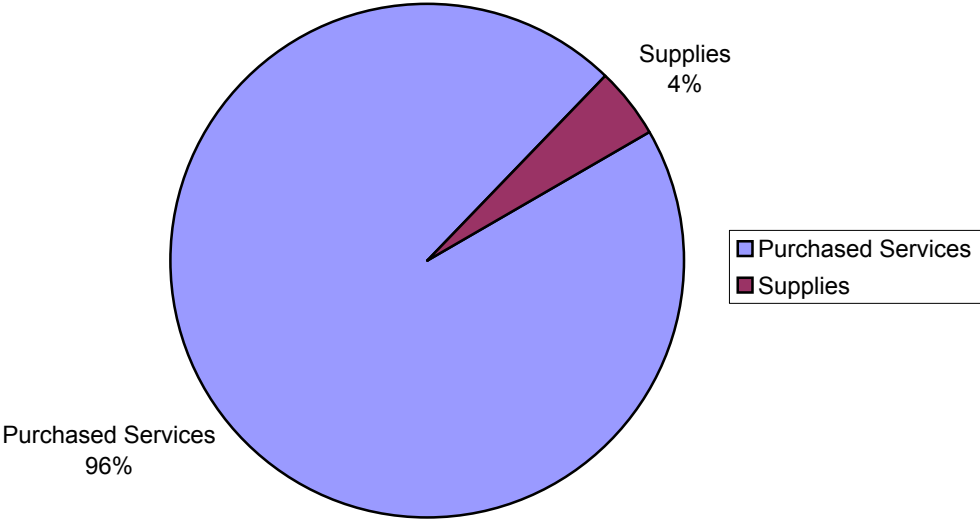
FEDERAL DRUG FREE SCHOOLS FUND (273.XXX.XXX.XXX)

The Federal Drug Free Schools Fund is a fund set by congress to raise the awareness of drug and alcohol use in the schools. The Blaine County School District has formed a Drug Free Schools committee within the district to target the highest needs of the district. This fund as well as the State Drug Free Schools Fund is used in conjunction of each other.

**Revenues**



**Expenditures**



FEDERAL DRUG FREE SCHOOLS REVENUES (273.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Direct Restricted Federal</b> (272.443.000.000)	Revenue received from the federal agency through the State agency, which can be used for any legal purpose approved by the school district.	\$14,222	\$13,347
	<b>Total Federal Sources</b>	\$14,222	\$13,347
<b>TOTAL DRUG FREE SCHOOLS REVENUES</b>		<b>\$14,222</b>	<b>\$13,347</b>

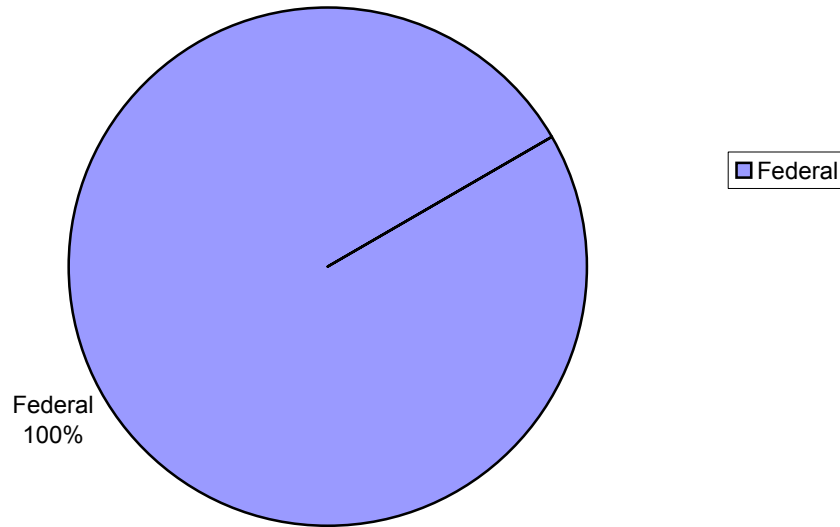
FEDERAL DRUG FREE SCHOOLS EXPENDITURES (273.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Secondary School Program</b> (273.515.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels seven through twelve or any combination thereof.		
<b>Purchased Services</b> (273.515.300.000)	Purchased Services include peer mediation, riding program, clerical support, parenting skills, family counseling, safety education and domestic violence prevention.	\$14,222	\$12,747
<b>Supplies and Materials</b> (273.515.400.000)	Supplies and materials include textbooks, training materials and supplies.	\$0	\$600
<b>Total Secondary Education Program</b>		\$14,222	\$13,347
<b>TOTAL FEDERAL DRUG FREE SCHOOLS EXPENDITURES</b>		<b>\$14,222</b>	<b>\$13,347</b>

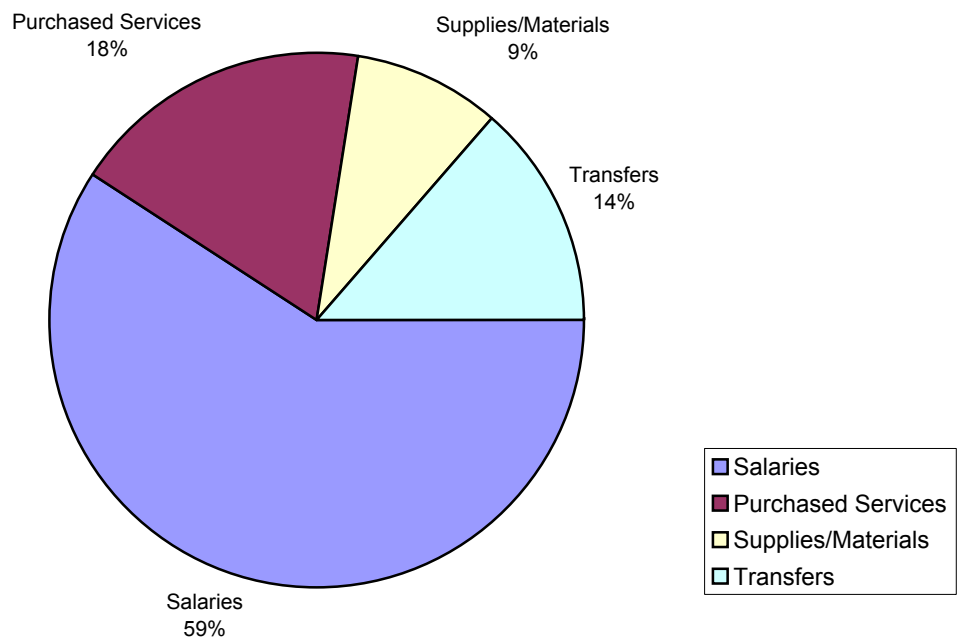
## NATIONAL HOMEBUILDERS GRANT (279.XXX.XXX.XXX)

The National Homebuilders Grant is a Federal grant through the National Homebuilders Association in collaboration with the College of Southern Idaho and the Blaine County Contractors Association. The purpose of the grant is to develop a Residential Construction program that offers students a career choice as well as dual credit possibilities through College of Southern Idaho. This is a three year grant in the amount of \$303,800. Blaine County School District will be the fiscal agent.

### Revenues



### Expenditures



NATIONAL HOMEBUILDERS REVENUES (279.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Direct Restricted Federal</b> (279.443.000.000)	Revenue received from the federal agency which must be used in accordance with the approved grant.	\$110,400	\$125,750
	<b>Total Federal Sources</b>	\$110,400	\$125,750
<b>TOTAL NATIONAL HOMEBUILDERS REVENUES</b>		<b>\$110,400</b>	<b>\$125,750</b>

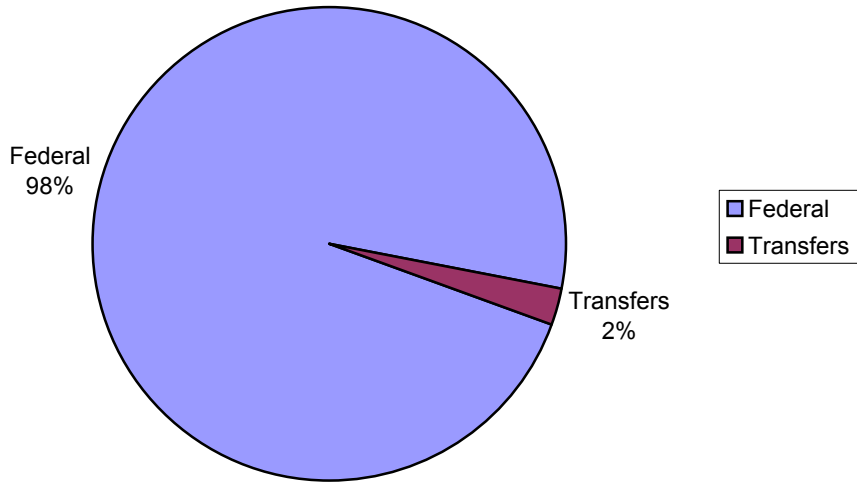
NATIONAL HOMEBUILDERS EXPENDITURES (279.XXX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Vocational Technical Program</b> (279.519.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels nine through twelve or any combination thereof.		
<b>Salaries</b> (279.519.100.000)	Salaries include a teacher.	\$25,000	\$74,500
<b>Purchased Services</b> (279.519.300.000)	Purchased services include marketing, dues, curriculum development, travel, apprenticeship support and project evaluation.	\$26,400	\$23,000
<b>Supplies and Materials</b> (279.519.400.000)	Supplies and materials include textbooks, training materials and supplies.	\$24,000	\$11,250
<b>Capital Objects</b> (279.519.500.000)	Capital objects include the purchase of equipment.	\$35,000	\$0
<b>Transfers</b> (279.519.800.000)	Money transferred to the General Fund to pay for one quarter of the residential construction academy instruction.	\$0	\$17,000
<b>Total Vocational/Technical Program</b>		\$110,400	\$125,750
<b>TOTAL NATIONAL HOMEBUILDERS EXPENDITURES</b>		<b>\$110,400</b>	<b>\$125,750</b>

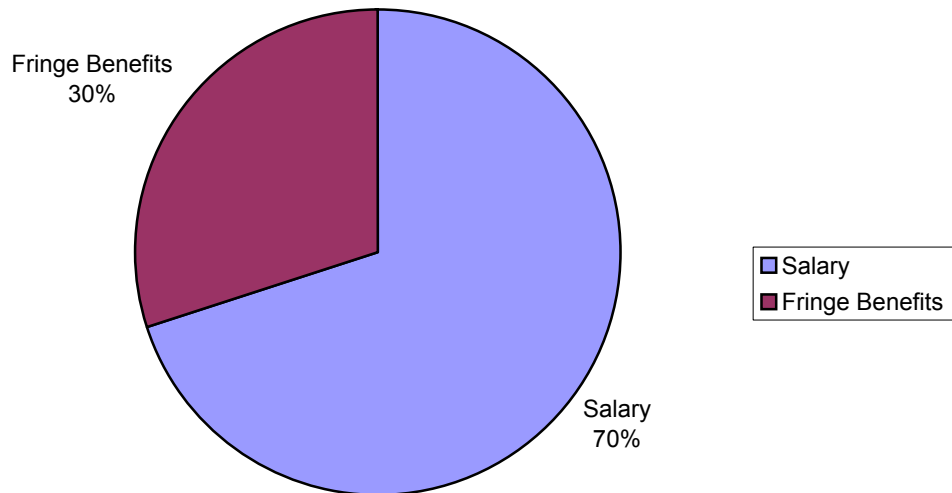
EMERGENCY IMMIGRANT FUND (288.XXX.XXX.XXX)

The Federal program created to offset the cost of high population growth in the Hispanic community.

**Revenues**



**Expenditures**



EMERGENCY IMMIGRANT REVENUE (288.4XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>FEDERAL SOURCES</u></b>	Revenue received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.		
<b>Direct Restricted Federal</b> (288.443.000.000)	Revenue received from the federal agency through the State agency, which can be used for any legal purpose approved by the school district.	\$27,427	\$16,589
	<b>Total Federal Sources</b>	\$27,427	\$16,589
<b>Fund Transfers In</b> (288.460.000.000)	Revenue transferred in from the General Fund.	\$57,275	\$409
	<b>Total Transfer</b>	\$57,275	\$409
	<b>TOTAL EMERGENCY IMMIGRANT REVENUE</b>	<b>\$84,702</b>	<b>\$16,998</b>

EMERGENCY IMMIGRANT EXPENDITURES (288.5XX.XXX.XXX)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Elementary Instruction Program</b> (288.512.000.000)	The instruction and learning experiences which are concerned with understanding, knowledge, skills, appreciation, attitudes and behaviors needed by students enrolled in grade levels kindergarten through fifth or any combination thereof.		
<b>Salaries</b> (288.512.100.000)	Salaries include teachers.	\$62,152	\$11,906
<b>Fringe Benefits</b> (288.512.200.000)	Fringe Benefits include social security, workman's compensation insurance and retirement sick leave insurance.	\$22,550	\$5,092
	<b>Total Elementary Program</b>	\$84,702	\$16,998
<b>TOTAL EMERGENCY IMMIGRANT EXPENDITURES</b>		<b>\$84,702</b>	<b>\$16,998</b>

## FOOD SERVICE FUND (290.XXX.XXX.XXX)

The purpose of the Blaine County Nutrition Services Lunch Program is to serve lunches that provide one-third of the nutrients required for the average twelve-year old. As a member of the National School Lunch Program, all meals are planned and served to meet the USDA meal pattern requirements. Nutrition education is provided through the choices of a variety of foods including fresh fruits, vegetables and limited amounts of sugar, sodium and fats as well as providing classroom presentations as requested by the faculty.

Each Nutrition Services kitchen is equipped with a computerized ticket purchasing method. Under the National School Lunch Program, many students qualify for free or reduced price meals. The Nutrition Services School Lunch Program receives federal reimbursement for meals that meet the meal pattern requirements and the amount of this reimbursement depends on the economic need of the student. The Nutrition Services School Lunch also provides low cost meals for the staff and parents who are interested.

The Nutrition Services School Lunch Program utilizes USDA commodities and further processed commodity food items in addition to products purchased wholesale. Commodities consist of ground beef, pork, chicken, turkey, cheeses, grain and pasta products, fruits and vegetables. The entitlement for commodities is based on average daily participation. Surplus commodities are available for the lost cost of storage and transportation, but increase the need for more skilled labor. Further processed commodities are available in products in the marketplace at cost savings to ten to thirty percent. This program strives to keep the cost of meals as low as possible while maintaining a high nutritional standards. The average number of lunches served in the Nutrition Services School Lunch Program is 1,605 meals per day. The recommended Nutrient standards are listed below.

### **Nutrient Standards**

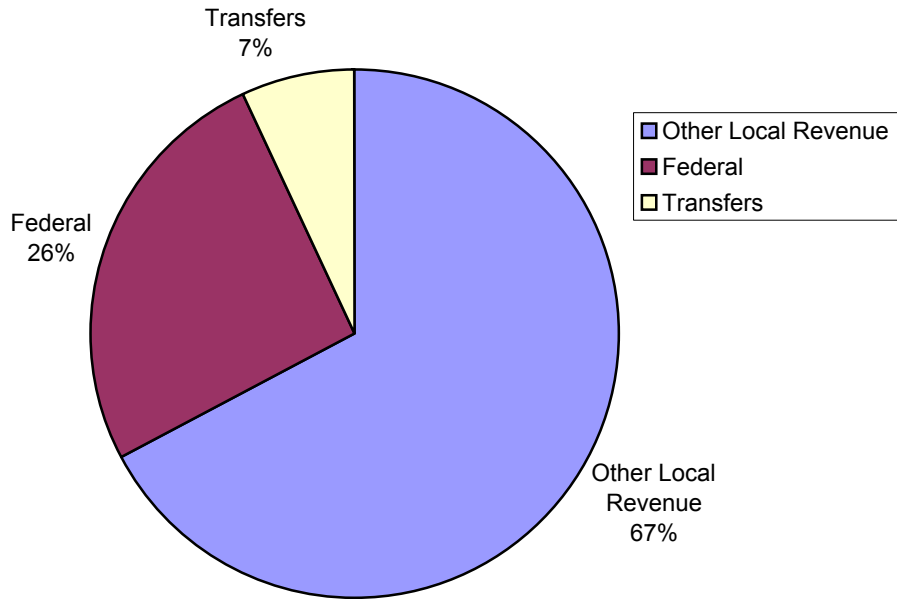
<b>Nutrient Standards</b>	<b>K-12 Breakfast</b>	<b>K-6 Lunch</b>	<b>7-12 Breakfast</b>	<b>7-12 Lunch</b>
Energy Allowances (Calories)	554	664	618	825
Total fat (g)	18	22	21	28
Total Saturated Fat (g)	6	7	7	9
Protein (g)	10	10	12	16
Calcium (mg)	257	286	300	400
Iron (mg)	3.0	3.5	3.4	4.5
Vitamin A (RE)	197	224	225	300
Vitamin C (mg)	13	15	14	18

Goals for the School Lunch Program include:

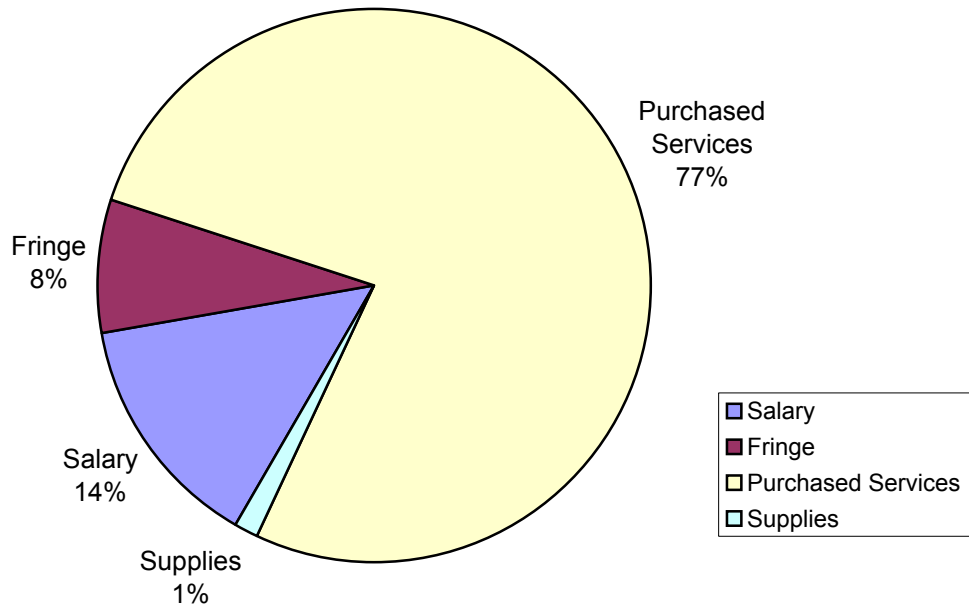
- 1 Increase student participation for lunch and breakfast.
- 2 Organize student advisory groups, and actively participate in PTO advisory committees.
- 3 Provide nutrition education as requested in the classroom.
- 4 Increase community awareness/participation of the Nutrition Services School Lunch program.

FOOD SERVICE FUND (290.XXX.XXX.XXX)

**Revenues**



**Expenditures**



FOOD SERVICE REVENUES (290.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>LOCAL SOURCES</u></b>			
<b>School Food Service</b> (290.416.100.000)	Revenue earned from the sales of lunches, which are eligible for proportional reimbursement by USDA as a part of the National School Lunch Program.	\$362,953	\$362,953
<b>Breakfast Sales</b> (290.416.150.000)	Revenue earned from the sales of breakfast, which are eligible for proportional reimbursement by USDA as a part of the National School Lunch Program.	\$0	\$0
<b>Lunch Sales-Non Reimbursable</b> (290.416.200.000)	Revenue earned from adult lunch sales, ala carte sales, vending machines, catering services and the Internet Café sales to students and adults who are not eligible for reimbursement by USDA.	\$409,000	\$409,000
<b>Other Local Revenue</b> (290.419.900.000)	Revenue earned for the sale of food products and services, which are not School Lunch Program related. Revenues come from the Community Campus Internet Café as well as their catering department.	\$0	\$0
<b>Total Local Revenue</b>		<b>\$771,953</b>	<b>\$771,953</b>
<b><u>FEDERAL SOURCES</u></b>			
Revenues received from the Federal government and distributed directly to school districts or indirectly to school districts through a state agency.			
<b>School Lunch Reimbursement</b> (290.445.500.000)	Revenues for programs designed to meet the needs of child nutrition.	\$297,278	\$300,000
<b>Total Federal Sources</b>		<b>\$297,278</b>	<b>\$300,000</b>
<b>Transfers</b> (290.460.000.000)	Amounts transferred from another fund which will not be repaid. In the Food Service Program, a transfer is set up to pay the employees portion of social security and the public employees retirement systems. This is in lieu of the matching funds requirements set forth by the Federal Government. Also there is an amount to cover what the fund cannot generate itself.	\$112,464	\$78,693
<b>Total Transfers</b>		<b>\$112,464</b>	<b>\$78,693</b>
<b>TOTAL FOOD SERVICE REVENUES</b>		<b>\$1,181,695</b>	<b>\$1,150,646</b>

FOOD SERVICE EXPENDITURES (290.700.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Food Services Program</b> (290.710.000.000)	The program for providing food to students and staff in the schools. These programs are those regulated and supported by the National School Lunch Program		
<b>Salaries</b> (290.710.100.000)	Salaries include Food Service Director, cooks and substitutes.	\$209,973	\$161,353
<b>Fringe Benefits</b> (290.710.200.000)	Benefits include employer paid social security, life insurance, health insurance, workman's compensation insurance, retirement sick leave, vision insurance and dental insurance.	\$104,226	\$87,786
<b>Purchased Services</b> (290.710.300.000)	Purchased services pays the negotiated agreement with our food service provider Sodexho.	\$852,496	\$886,507
<b>Supplies and Materials</b> (290.710.400.000)	Supplies and materials include cooking supplies, utensils, pans, milk, food and any other items used in the preparation of the lunch.	\$15,000	\$15,000
	<b>Total Food Services Program</b>	\$1,181,695	\$1,150,646
	<b>TOTAL FOOD SERVICE EXPENDITURES</b>	<b>\$1,181,695</b>	<b>\$1,150,646</b>

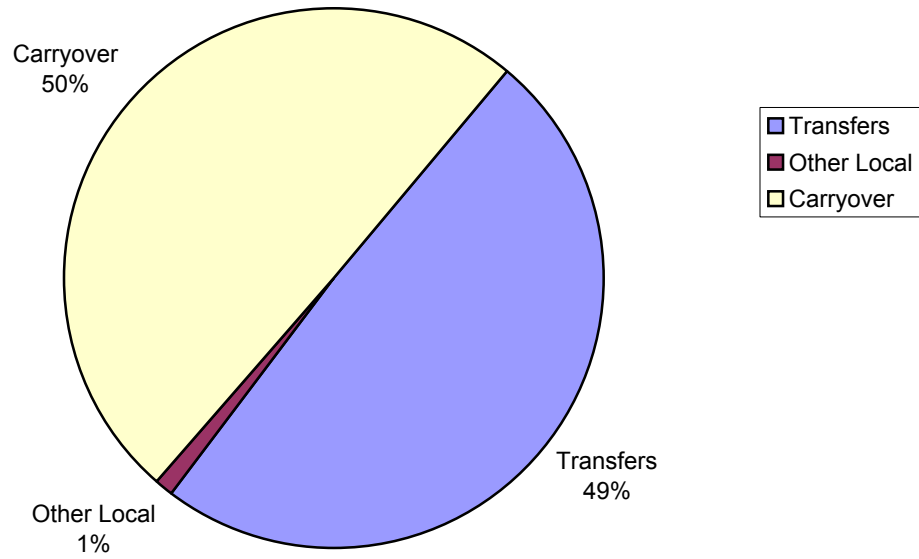
BOND REDEMPTION FUND (310.XXX.XXX.XXX)

Beginning 2006-07 the revenue collection in the Bond Redemption Fund will be levied with our General Fund (100) Maintenance and Operation levy and transferred to the Bond/Interest Fund for the repayment of debt. This may or may not happen in the future due to Legislative concerns. The Bond Redemption Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The 1993 debt was in the amount of \$16,500,000 and was used to build a new middle school located in the Northridge subdivision, additions to Bellevue, Carey, Hailey, Wood River High School and Hemingway. Both of the series of 1993 and Series of 1994 bonds were refinanced in December of 2002. The following amortization schedule is for the refunded issue:

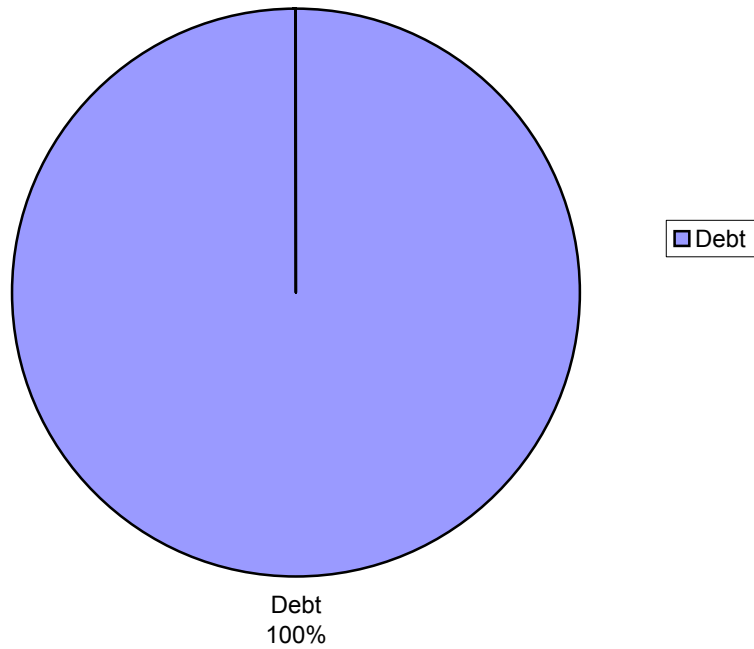
	Principal	Interest	Debt Service	Annual Debt Service
July 30, 2006	1,450,000	183,962.50	1,633,962.50	-
August 1, 2006	-	-	-	1,817,925.00
January 30, 2007	-	160,400.00	160,400.00	-
July 30, 2007	1,495,000	160,400.00	1,655,400.00	-
August 1, 2007	-	-	-	1,815,800.00
January 30, 2008	-	130,500.00	130,500.00	-
July 30, 2008	1,655,000	130,500.00	1,785,500.00	-
August 1, 2008	-	-	-	1,916,000.00
January 30, 2009	-	89,125.00	89,125.00	-
July 30, 2009	1,740,000	89,125.00	1,829,125.00	-
August 1, 2009	-	-	-	1,918,250.00
January 30, 2010	-	45,625.00	45,625.00	-
July 3, 2010	1,825,000	45,625.00	1,870,625.00	-
August 1, 2010	-	-	-	1,916,250.00
<b>TOTALS</b>	<b>8,165,000.00</b>	<b>1,035,262.50</b>	<b>9,200,262.50</b>	<b>9,384,225.00</b>

BOND REDEMPTION FUND (310.XXX.XXX.XXX)

**Revenues**



**Expenditures**



BOND REDEMPTION REVENUES (310.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (310.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$1,600,000	\$1,800,000
<b>LOCAL SOURCES</b>			
<b>School Bond and Interest Levy</b> (310.412.500.000)	Revenue from a tax levy collected for the purpose of redeeming general obligation bonds and to pay the interest accumulated on such bonds.	\$1,891,937	\$0
<b>Penalties and Interest</b> (310.413.000.000)	Revenue earned as a result of payment of delinquent property taxes collected by the county.	\$7,000	\$7,000
<b>Earnings on Investments</b> (310.415.000.000)	Revenue earned as interest on temporary or permanent investments.	\$20,000	\$25,000
	<b>Total Local Sources</b>	\$1,918,937	\$32,000
<b>Transfers</b> (310.460.000.000)	Amounts transferred from the General fund, which will not be repaid.	\$0	\$1,780,253
	<b>TOTAL BOND REDEMPTION REVENUES</b>	<b>\$3,518,937</b>	<b>\$3,612,253</b>

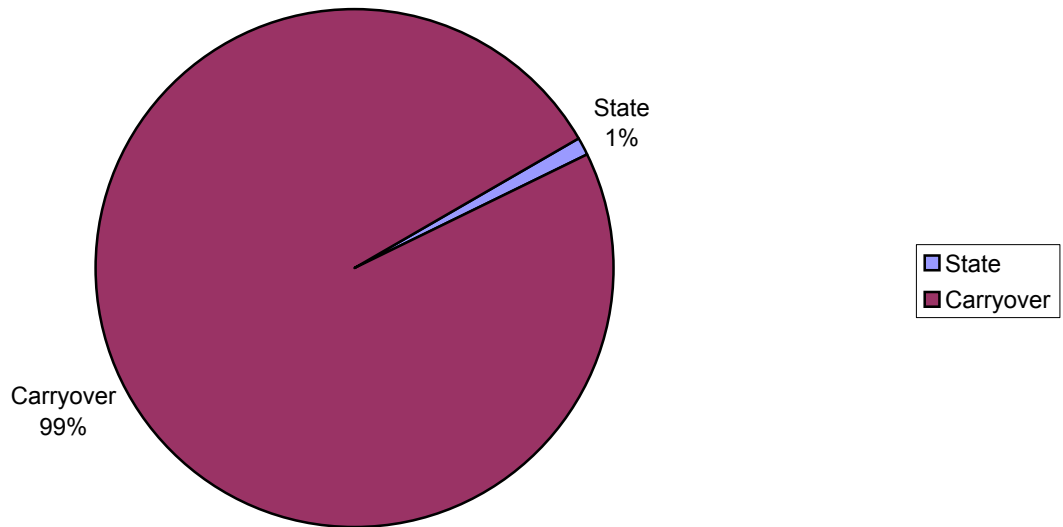
BOND REDEMPTION EXPENDITURES (310.910.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b><u>Debt Service Program</u></b> (310.910.000.000)	The servicing of debt (principal and interest) of the school district.	\$1,700,075	\$1,796,863
<b>Total Debt Service Program</b>		\$1,700,075	\$1,796,863
<b><u>Unappropriated Expenses</u></b>	Under Idaho Code, Blaine County School District is able to levy for six months of the following year's levy in the current year. This money will be carried over into the following year as a Fund Balance.	\$1,818,862	\$1,815,390
<b>Total Unappropriated Expenses</b>		\$1,818,862	\$1,815,390
<b>TOTAL BOND REDEMPTION EXPENDITURES</b>		<b>\$3,518,937</b>	<b>\$3,612,253</b>

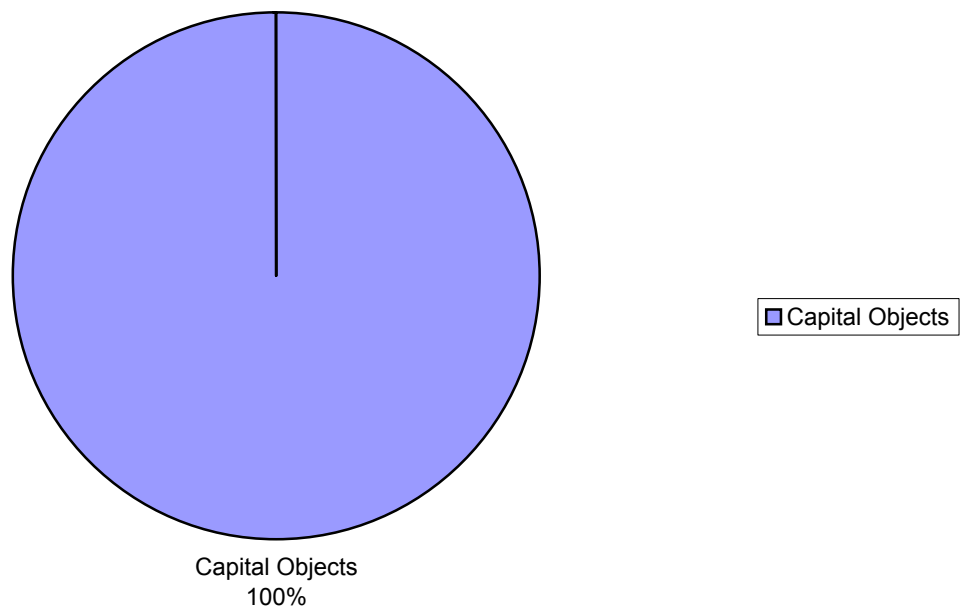
## LAND/LOTTERY FUND (410.XXX.XXX.XXX)

The purpose of the Land / Lottery Fund is to set money aside in the budget for some construction project or land purchase that will be in the future. This fund has been set up as a pass through fund for proceeds on lottery ticket sales. The proceeds of lottery tickets must be used to build additional classrooms, remodel buildings or repairs to existing buildings.

### Revenues



### Expenditures



LAND/LOTTERY REVENUE (410.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (410.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$2,300,000	\$2,500,000
<b>LOCAL SOURCES</b>			
<b>Earnings on Investments</b> (410.415.000.000)	Revenue earned as interest on temporary or permanent investments.	\$0	\$25,000
<b>Total Local Sources</b>		\$2,300,000	\$2,525,000
<b>Other State Revenues</b> (410.439.000.000)	Revenue generated by the State of Idaho from Lottery proceeds.	\$100,000	\$0
<b>Transfers</b> (410.460.000.000)	Amounts transferred from another fund, which will not be repaid.	\$0	\$0
<b>Total Transfers</b>		\$0	\$0
<b>TOTAL LAND/LOTTERY FUND REVENUES</b>		<b>\$2,400,000</b>	<b>\$2,525,000</b>

LAND/LOTTERY EXPENDITURES (410.810.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Capital Assets Program</b> (410.810.000.000)	The program for planning and acquiring land and buildings, building remodeling, building construction, additions to buildings and improving on landscaping sites.	\$2,400,000	\$2,525,000
<b>Transfers</b> (410.920.810.000)	Used for the transfer of funds to the Capital Projects Fund.	\$0	\$0
<b>Total Capital Assets Program</b>		\$2,400,000	\$2,525,000
<b>TOTAL LAND/LOTTERY EXPENDITURES</b>		<b>\$2,400,000</b>	<b>\$2,525,000</b>

SCHOOL PLANT FACILITY FUND (420.XXX.XXX.XXX)

The School plant facilities reserve fund levy is addressed in Idaho Code Sections, 33-804, 33-901, and 33-1102. This fund will also be used to construct the projects outlined in the school plant facility levy, which was passed on May 2, 2000. The amount is for \$4,000,000 per year, for the next four years. This fund will also collect its revenues from the General Fund (100) Maintenance and Operation Levy with a direct transfer of \$4,000,000 for the payment of debt and to finish Woodside Elementary. This may or may not happen in the future due to legislative concerns. The District also understands by foregoing this levy for the current fiscal year, we will not be able to extend the Levy beyond what was approved in the original ballot and the Levy can be reinstated at a later date for the remaining term. The ten-year Plan includes the following:

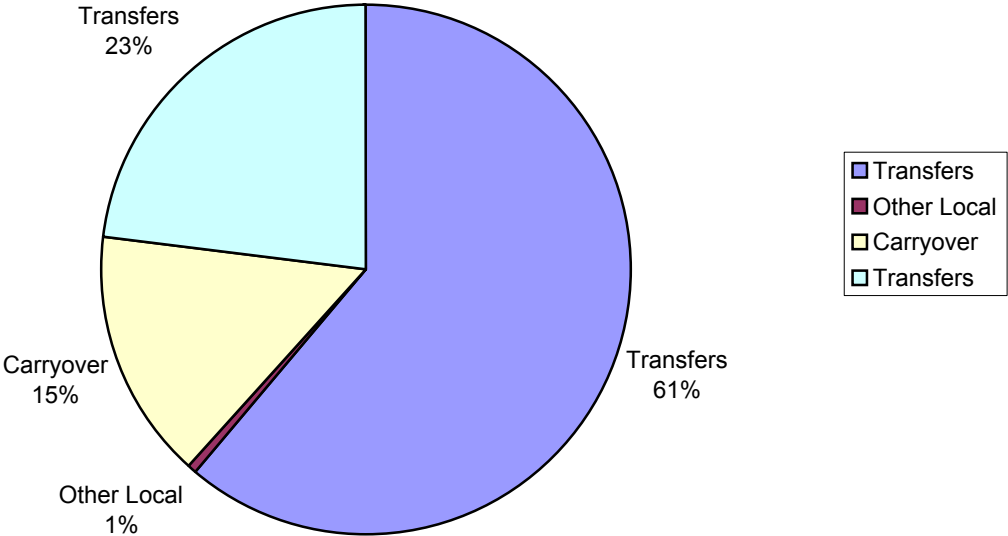
<b>Projects</b>	<b>Cost Estimates</b>	<b>Year Completed</b>
New Bus Maintenance Facility	1.0 Million	2001
Hemingway child Care Facility	.5 Million	2002
New High School	19.6 Million	2003
Bellevue Elementary Site Work	.5 Million	2004
Carey High School Wing	5.0 Million	2005
Middle School Expansion	2.7 Million	2005
Hailey Elementary Site Work	.3 Million	2006
New Elementary School	8.1 Million	2007
<b>TEN YEAR TOTAL</b>	<b>37.7 Million</b>	

In 2002 Blaine County School District sold Certificates of Participation in the amount of \$23,020,000 to construct Wood River High School, Woodside Elementary School and Carey High School. The following amortization schedule shows the payment schedule of these certificates.

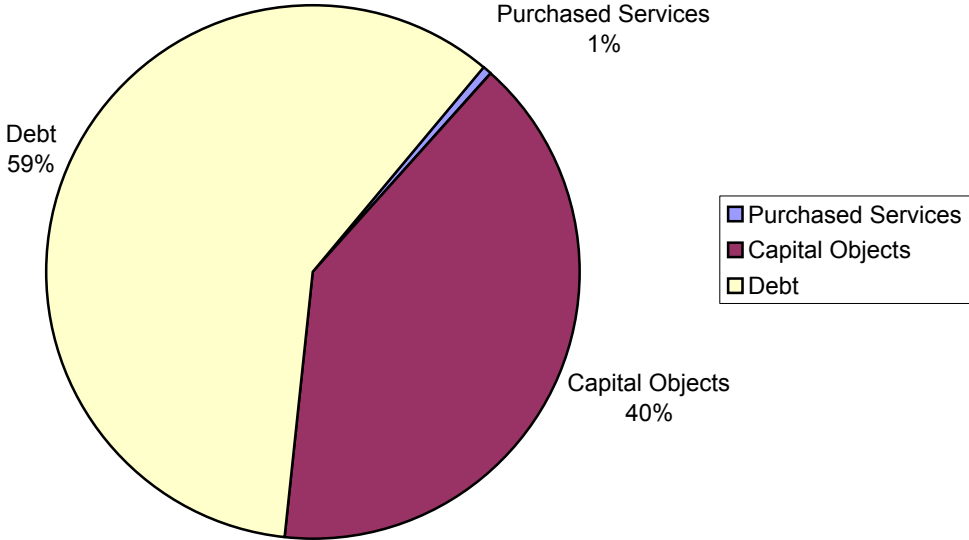
	Principal	Coupon	Interest	Debt Service	Annual Debt Service
July 30, 2006	3,205,000	2.500%	355,937.50	3,560,937.50	3,916,875.00
January 30, 2007	-	-	315,875.00	315,875.00	-
July 30, 2007	3,285,000	5.000%	315,875.00	3,600,875.00	3,916,750.00
January 30, 2008	-	-	233,750.00	233,750.00	-
July 30, 2008	3,450,000	3.000%	233,750.00	3,683,750.00	3,917,500.00
January 30, 2009	-	-	182,000.00	182,000.00	-
July 30, 2009	3,550,000	5.000%	182,000.00	3,732,000.00	3,914,000.00
January 30, 2010	-	-	93,250.00	93,250.00	-
July 30, 2010	3,730,000	5.000%	93,250.00	3,823,250.00	3,916,500.00
<b>TOTALS</b>	<u>17,220,000</u>		<u>2,005,688</u>	<u>19,225,688</u>	<u>19,581,625</u>

SCHOOL PLANT FACILITY FUND (420.XXX.XXX.XXX)

**Revenues**



**Expenditures**



SCHOOL PLANT FACILITY REVENUES (420.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (420.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$3,000,000	\$1,000,000
<b>Taxes-Plant Facility</b> (420.412.100.000)	Revenue from a special levy passed in 2002 to construct new buildings throughout the school district.	\$4,000,000	\$0
<b>Penalties and Interest</b> (420.413.000.000)	Revenue earned as a result of payment of delinquent property taxes collected by the county.	\$20,000	\$15,000
	<b>Total Taxes</b>	\$4,020,000	\$15,000
<b>LOCAL SOURCES</b>			
<b>Earnings on Investments</b> (420.415.000.000)	Revenue earned as interest on temporary or permanent investments.	\$75,000	\$20,000
	<b>Total Local Sources</b>	\$75,000	\$20,000
<b>Transfers</b> (420.460.000.000)	Amounts transferred from the General fund, which will not be repaid.	\$2,500,000	\$5,590,000
		\$2,500,000	\$5,590,000
<b>TOTAL SCHOOL PLANT FACILITIES REVENUES</b>		<b>\$9,595,000</b>	<b>\$6,625,000</b>

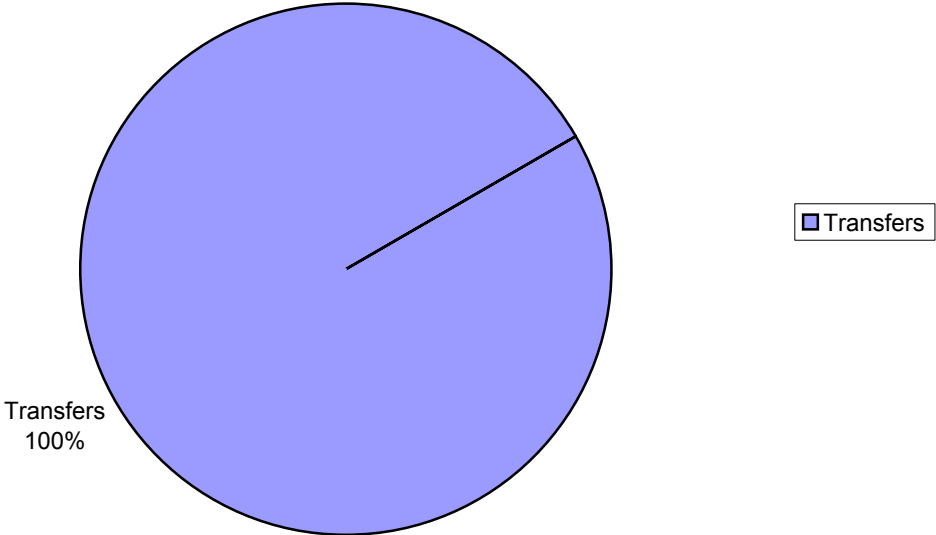
SCHOOL PLANT FACILITY EXPENDITURES (420.800.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Capital Assets Program</b> (410.810.000.000)	The program for planning and acquiring land and buildings, building remodeling, building construction, additions to buildings and improving on landscaping sites.		
<b>Purchased Services</b> (420.810.300.000)	Purchased services include architectural, engineering and legal fees.	\$185,000	\$35,000
<b>Capital Objects</b> (420.810.500.000)	Capital objects include the actual expenditures of the project itself as well as replacement of equipment that the new project has created.	\$5,863,125	\$2,713,187
<b>Debt Retirement</b> (420.810.600.000)	The servicing of debt (principal and interest) of the school district.	\$3,546,875	\$3,876,813
<b>Total Capital Assets Program</b>		\$9,595,000	\$6,625,000
<b>TOTAL SCHOOL PLANT FACILITIES EXPENDITURES</b>		<b>\$9,595,000</b>	<b>\$6,625,000</b>

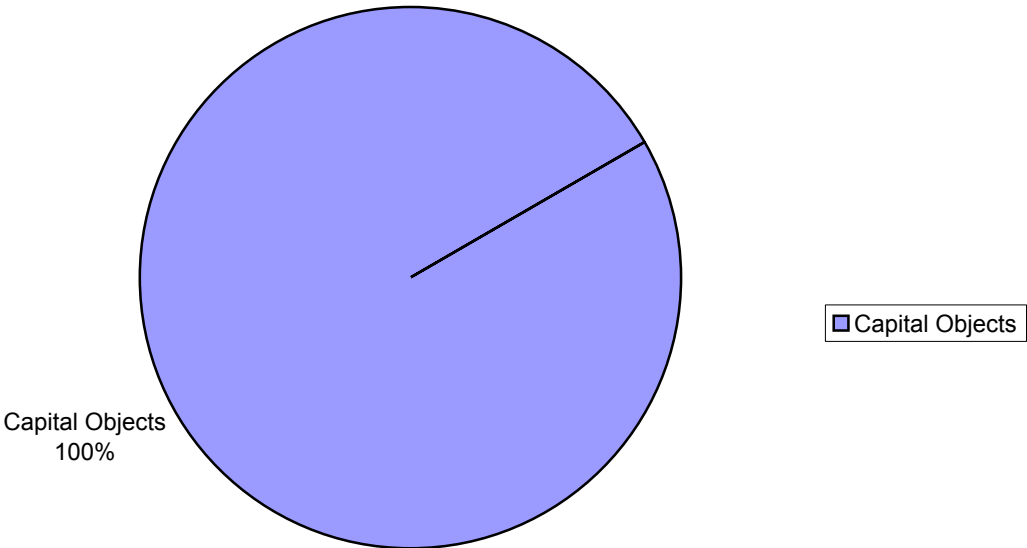
SCHOOL PLANT BUS PURCHASE FUND (427.XXX.XXX.XXX)

The School Plant Bus Purchase Fund was established by legislative action to allow for the purchase of buses by individual school districts. The Idaho Code requires school districts to transfer an amount equal to what the State of Idaho distributes for depreciation of school buses. All Revenues are transfers coming from the Federal Forest Fund (220) and the General M & O Fund (100).

**Revenues**



**Expenditures**



SCHOOL PLANT-BUS PURCHASE REVENUES (427.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Transfers</b> (427.460.000.000)	Amounts transferred from another fund, which will not be repaid. These transfers come from the General Fund and the Federal Forest Funds.	\$190,000	\$200,000
	<b>Total Transfers</b>	\$190,000	\$200,000
	<b>TOTAL SCHOOL PLANT BUS PURCHASE REVENUES</b>	<b>\$190,000</b>	<b>\$200,000</b>

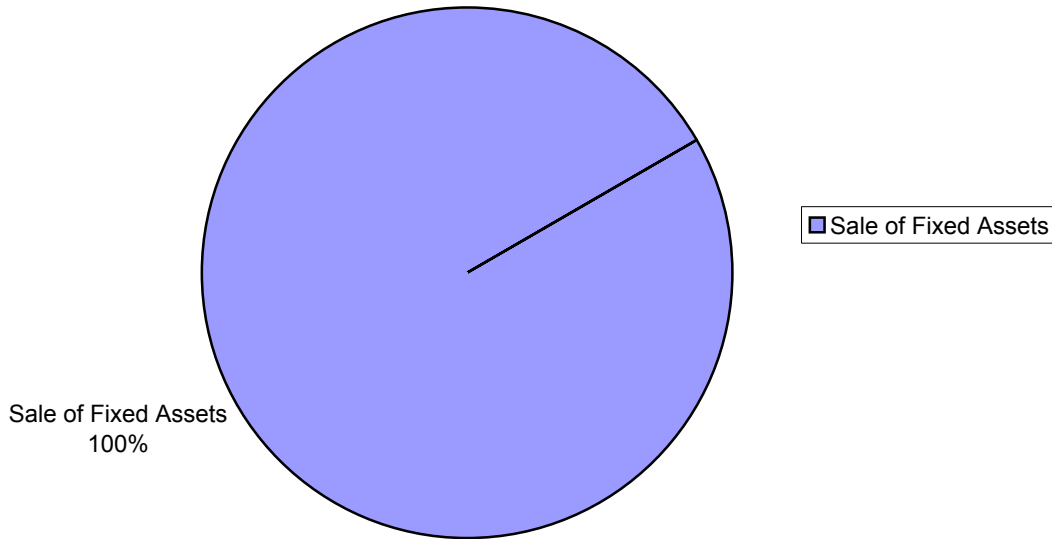
SCHOOL PLANT-BUS PURCHASE EXPENDITURES (427.600.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Pupil (to school) Programs</b> (427.681.000.000)	The program concerned with transporting students to and from schools for course or subject attendance and for approval instructional field trips.		
<b>Capital Objects</b> (427.681.500.000)	Capital objects include the purchase of three buses.	\$190,000	\$200,000
	<b>Total Pupil (to school) Program</b>	\$190,000	\$200,000
<b>TOTAL SCHOOL PLANT-BUS PURCHASE EXPENDITURES</b>		<b>\$190,000</b>	<b>\$200,000</b>

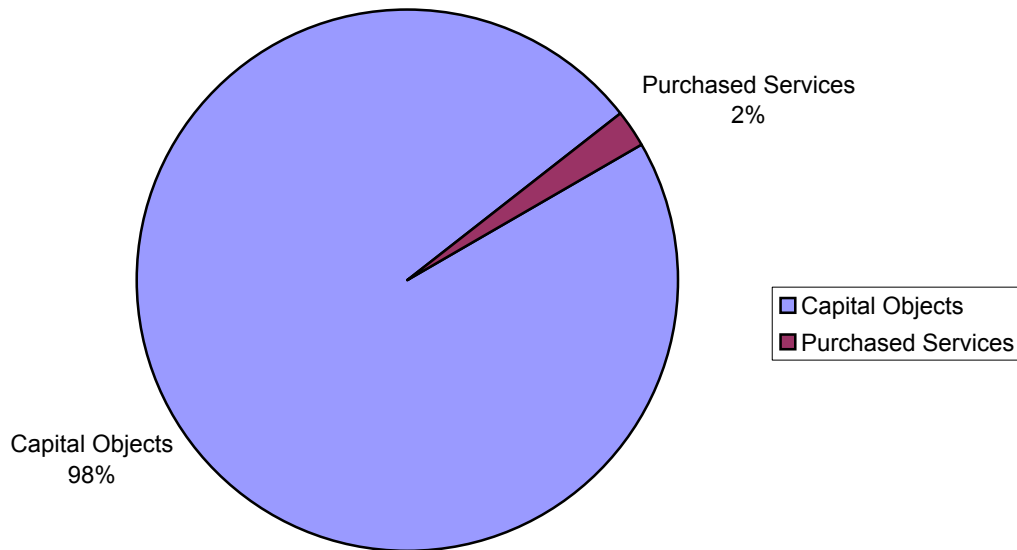
WORKFORCE HOUSING FUND (500.XXX.XXX.XXX)

The Workforce Housing Fund is a program the Blaine County School District is developing to address the affordable housing issues within the district. Currently there is a wide spread committee developing property on the Woodside Elementary site for the construction of three duplex units to be sold to staff members. The potential purchasers of the property will be limited to Blaine County School District employees and all properties will be deed restricted as far as the ownership and appreciation values. Although the committee has not completely developed the system of ownership, they will have the program in place the current fiscal year.

**Revenues**



**Expenditures**



WORKFORCE HOUSING REVENUES (500.000.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Sale of Fixed Assets</b> (500.453.000.000)	Revenue generated from the sale of the houses.	\$0	\$1,570,000
<b>Transfers</b> (500.460.000.000)	Amounts transferred from another fund, which will not be repaid. These transfers come from the General Fund.	\$0	-\$140,000
	<b>Total Transfers</b>	\$0	\$1,430,000
<b>TOTAL WORKFORCE HOUSING REVENUES</b>		<b>\$0</b>	<b>\$1,430,000</b>

WORKFORCE HOUSING EXPENDITURES (500.800.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Capital Assets Program</b> (500.810.000.000)	The program for planning and acquiring land and building, building remodeling, building construction, additions to buildings, and improvement on landscaping sites.		
<b>Purchased Services</b> (500.810.300.000)	Purchased services include architectural, engineering and legal fees.	\$0	\$30,000
<b>Capital Objects</b> (500.810.500.000)	Capital objects are used for the construction of the duplex units.	\$0	\$1,400,000
<b>Total Capital Assets Program</b>		<b>\$0</b>	<b>\$1,430,000</b>
<b>TOTAL WORKFORCE HOUSING EXPENDITURES</b>		<b>\$0</b>	<b>\$1,430,000</b>

## RESIDENTIAL CONSTRUCTION ACADEMY FUND (510.XXX.XXX.XXX)

The J.J. Woodyard Residential Construction Academy located at the Community Campus next door to Wood River High School is a unique two-year program, a school within a school. The program is designed to prepare college or career bound students for a variety of careers in the construction industry from carpentry or electrical to contracting, engineering, and architecture.

Construction Academy trainees team with local professionals in the construction trades to learn the basics of all aspects of the industry. They work in laboratory and jobsite environments to practice their new found skills.

Students completing the program will be prepared to directly enter the construction industry workforce and/or continue with advanced studies at the Community College and University level.

What do students do in the Academy?

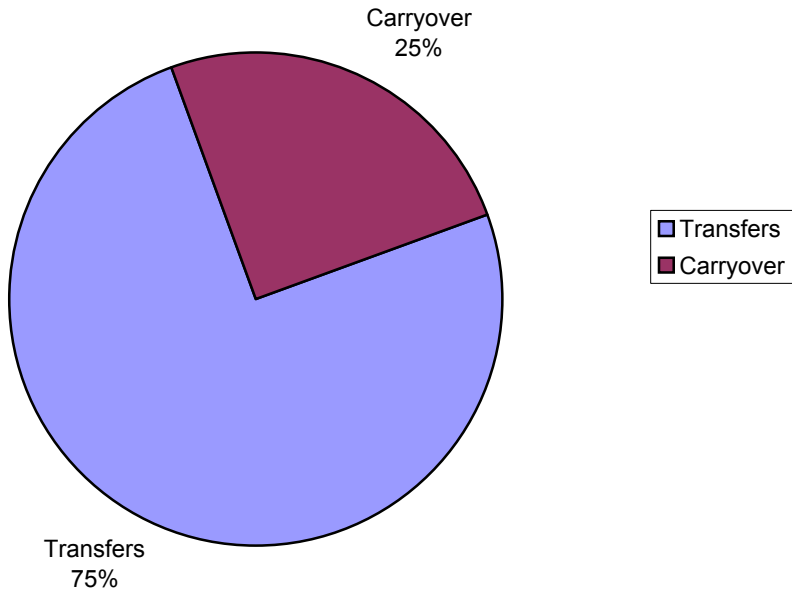
**In the Classroom:** Construction Academy trainees study many phases of construction including blueprint reading, materials estimating, rough and finish carpentry, plumbing, electrical and more.

**In the Lab:** Trainees participate in hands-on lab exercises, under the guidance of local professionals. They develop skills in the use of hand and power tools, and put these skills to work in the construction of floors, walls, ceilings, roofs and other phases of construction. They also practice safety procedures learned in the classroom.

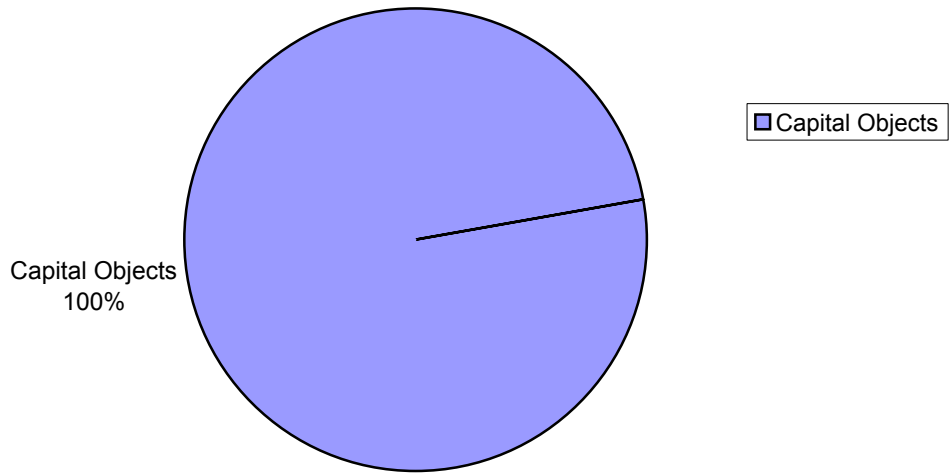
**On the Jobsite:** Trainees visit local jobsites to witness first hand the building process. Also, on their own jobsites, students work in teams, and with the help of local professionals, to construct actual buildings from ground up.

RESIDENTIAL CONSTRUCTION ACADEMY FUND (510.XXX.XXX.XXX)

**Revenues**



**Expenditures**



RESIDENTIAL CONSTRUCTION ACADEMY REVENUES (510.400.000.000)

<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Fund Balance</b> (510.320.000.000)	Fund Balance is the amount of money that has been carried forward from the prior fiscal year.	\$0	\$100,000
<b>Sale of Fixed Assets</b> (510.453.000.000)	Revenue generated from the sale of the houses.	\$240,000	\$300,000
<b>Transfers</b> (510.460.000.000)	Amounts transferred from another fund, which will not be repaid. These transfers come from the General Fund.	\$60,000	\$0
	<b>Total Transfers</b>	\$300,000	\$400,000
<b>TOTAL RESIDENTIAL CONSTRUCTION ACADEMY REVENUE</b>		<b>\$300,000</b>	<b>\$400,000</b>

RESIDENTIAL CONSTRUCTION ACADEMY EXPENDITURES (510.800.000.000)

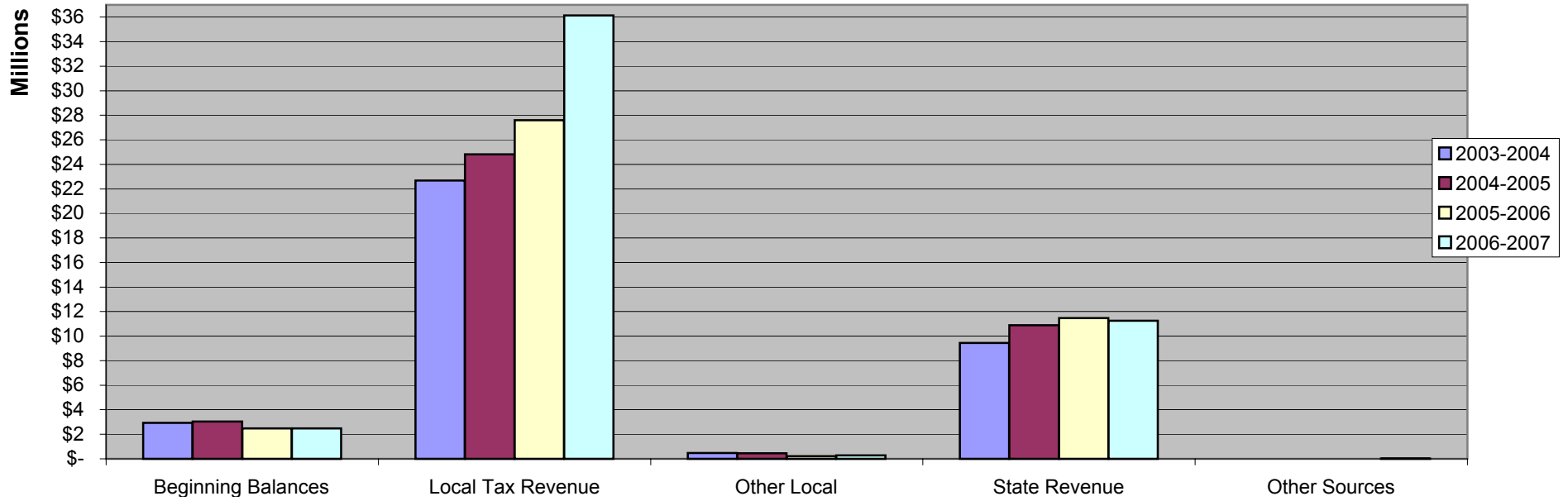
<b>FUND DESCRIPTION</b>		<b>2005-06</b>	<b>2006-07</b>
<b>Capital Assets Program</b> (510.810.000.000)	The program for planning and acquiring land and building, building remodeling, building construction, additions to buildings, and improvement on landscaping sites.		
<b>Capital Objects</b> (510.810.500.000)	Capital objects are used for the construction of a residential house.	\$300,000	\$400,000
<b>Total Capital Assets Program</b>		<b>\$300,000</b>	<b>\$400,000</b>
<b>TOTAL RESIDENTIAL CONSTRUCTION ACADEMY EXPENDITURES</b>		<b>\$300,000</b>	<b>\$400,000</b>

**SUMMARY STATEMENT - 2006 - 2007 SCHOOL BUDGET  
ALL FUNDS  
BLAINE COUNTY SCHOOL DISTRICT NO. 61**

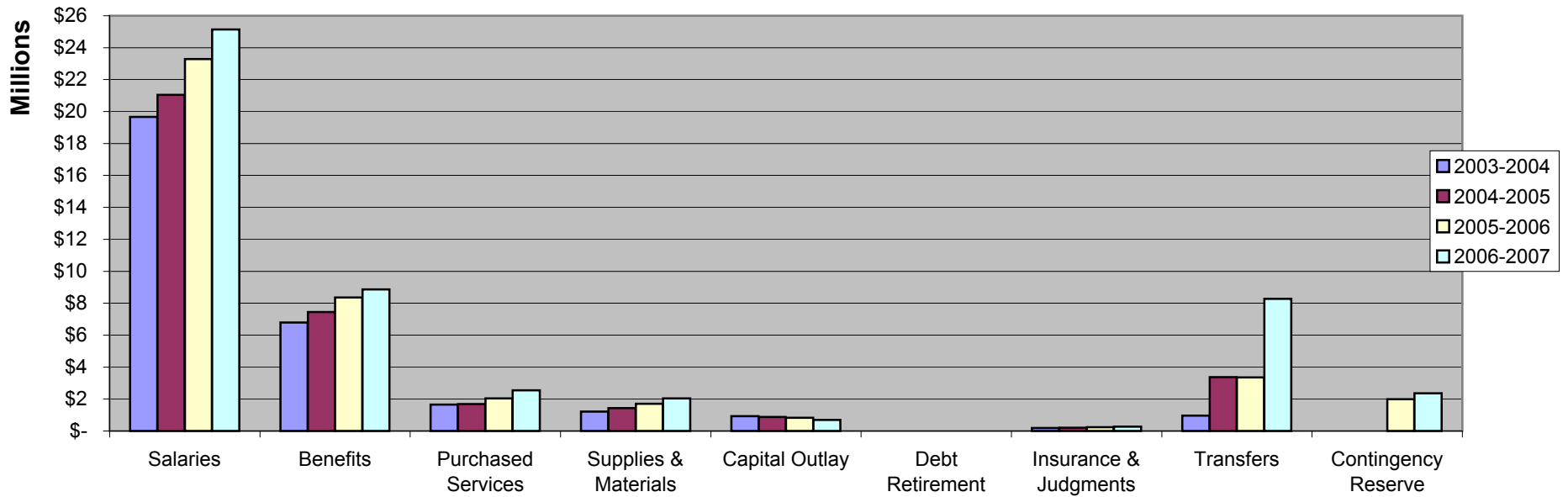
Revenues	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2003-2004	Prior Year Actual 2004-2005	Budget 2005-2006	Budget 2006-2007	Prior Year Actual 2003-2004	Prior Year Actual 2004-2005	Budget 2005-2006	Budget 2006-2007
Beginning Balances	\$ 2,940,519	\$ 3,041,134	\$ 2,489,690	\$2,489,690	\$ 16,181,675	\$ 6,044,661	\$ 7,088,561	\$5,675,193
Local Tax Revenue	\$ 22,687,682	\$ 24,815,382	\$ 27,606,433	\$36,134,400	\$ 5,965,131	\$ 5,813,462	\$ 5,891,937	\$0
Other Local	\$ 470,060	\$ 442,973	\$ 222,000	\$273,000	\$ 818,935	\$ 1,181,183	\$ 1,570,933	\$1,681,432
County Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Revenue	\$ 9,444,136	\$ 10,888,113	\$ 11,466,038	\$11,262,550	\$ 778,105	\$ 786,999	\$ 1,350,102	\$1,297,979
Federal Revenue					\$ 1,429,715	\$ 1,402,776	\$ 1,496,866	\$1,495,892
Other Sources				\$ 17,000	\$ 156,046	\$ 1,453,428	\$ 3,641,727	\$10,154,245
<b>Totals</b>	<b>\$ 35,542,397</b>	<b>\$ 39,187,602</b>	<b>\$ 41,784,161</b>	<b>\$50,176,640</b>	<b>\$ 25,329,607</b>	<b>\$ 16,682,509</b>	<b>\$ 21,040,126</b>	<b>\$20,304,741</b>
Expenditures	Prior Year Actual 2003-2004	Prior Year Actual 2004-2005	Budget 2005-2006	Budget 2006-2007	Prior Year Actual 2003-2004	Prior Year Actual 2004-2005	Budget 2005-2006	Budget 2006-2007
Salaries	\$ 19,667,175	\$ 21,041,010	\$ 23,279,820	\$25,142,862	\$ 989,707	\$ 1,302,649	\$ 1,276,564	\$1,640,531
Benefits	\$ 6,797,625	\$ 7,450,477	\$ 8,360,897	\$8,869,603	\$ 351,339	\$ 499,325	\$ 484,067	\$567,752
Purchased Services	\$ 1,643,613	\$ 1,689,352	\$ 2,033,750	\$2,538,150	\$ 2,096,909	\$ 1,801,474	\$ 2,648,049	\$2,522,657
Supplies & Materials	\$ 1,213,506	\$ 1,426,523	\$ 1,695,959	\$2,040,506	\$ 223,323	\$ 234,187	\$ 334,963	\$362,623
Capital Outlay	\$ 919,318	\$ 872,975	\$ 833,097	\$691,186	\$ 10,455,256	\$ 7,738,011	\$ 9,079,668	\$7,556,312
Debt Retirement	\$ -	\$ -	\$ -	\$ -	\$ 4,005,771	\$ 3,507,688	\$ 5,246,950	\$5,673,676
Insurance & Judgments	\$ 186,029	\$ 197,057	\$ 241,500	\$274,500	\$ 1,225	\$ 14,700	\$ 16,700	\$16,700
Transfers	\$ 966,526	\$ 3,368,460	\$ 3,349,627	\$8,267,145	\$ 30,093	\$ 17,100	\$ 52,100	\$34,100
Contingency Reserve			\$ 1,989,511	\$2,352,688		\$ 29,263	\$ 82,203	\$115,000
Unappropriated Balances						\$ 1,538,112	\$ 1,818,862	\$1,815,390
<b>Totals</b>	<b>\$ 31,393,792</b>	<b>\$ 36,045,854</b>	<b>\$ 41,784,161</b>	<b>\$50,176,640</b>	<b>\$ 18,153,623</b>	<b>\$ 16,682,509</b>	<b>\$ 21,040,126</b>	<b>\$20,304,741</b>

A copy of the School District Budget is available for public inspection in the District's Administrative Office located at 118 W. Bullion St, Hailey.  
Publish: May 31, 2006 and June 7, 2006.

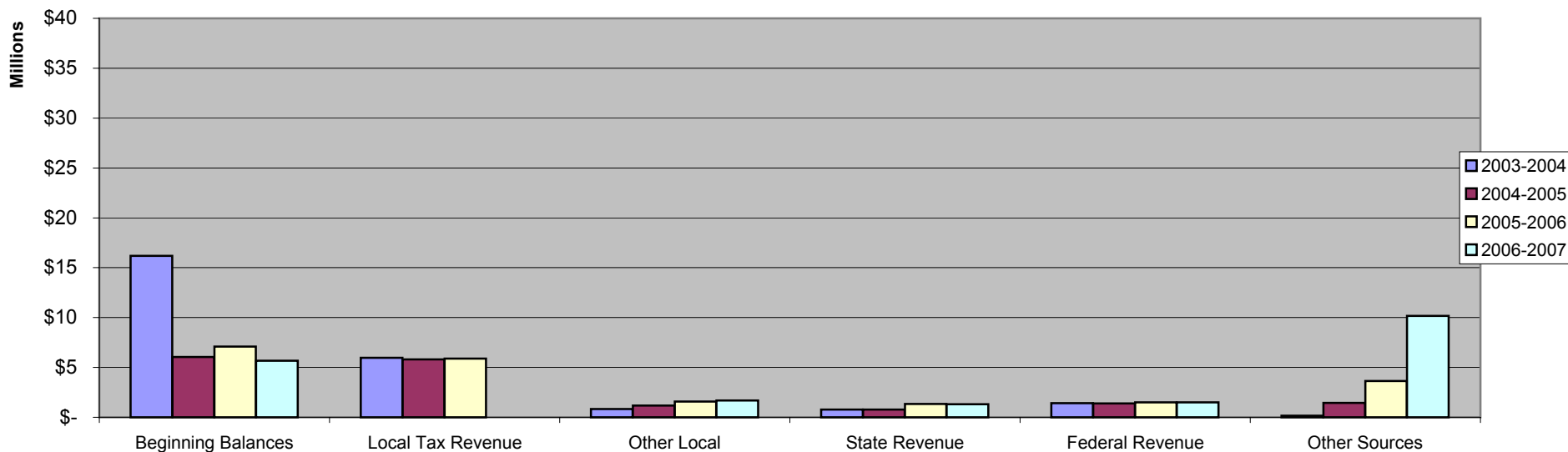
### General M & O Revenues



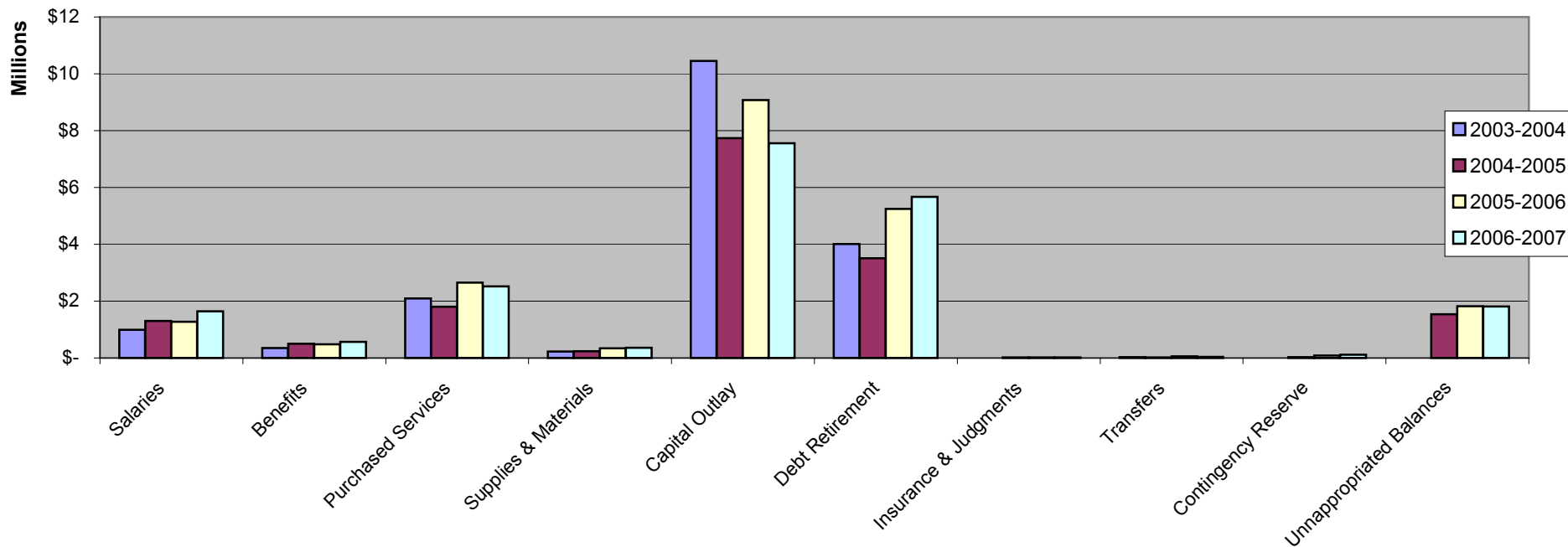
### General M & O Expenditures



### All Other Revenues



### All Other Expenditures



The Blaine County School District No. 61 will be implementing the following fee increases for the school year beginning August 28, 2006.

	<b>Last Year</b>	<b>Next Year</b>
<b><u>Wood River High School</u></b>		
Yearbook	\$45.00	\$48.00
<b><u>Carey School</u></b>		
Activity Cards - Grades 7-12	\$26.00	\$27.00
Activity Cards - Grades 1-6	\$20.00	\$21.00
Activity Cards - Non Students	\$30.00	\$32.00
Activity Cards - Family	\$110.00	\$115.00
Yearbook	\$30.00	\$31.00

Any comments can be made during the Budget hearing meeting on June 13, 2006 at the Administrative Offices of the Blaine County School District located at 118 W. Bullion Street at 6:30 pm.