

FILER SCHOOL DISTRICT NO. 413
2011-2012 AMENDED BUDGET

SUMMARY STATEMENT - 2011 - 2012 SCHOOL BUDGET
ALL FUNDS

	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2009-2010	Prior Year Actual 2010-2011	Proposed Budget 2011-2012	Amended Budget 2011-2012	Prior Year Actual 2009-2010	Prior Year Actual 2010-2011	Proposed Budget 2011-2012	Amended Budget 2011-2012
REVENUES								
Beginning Balances	\$ 1,308,454	\$ 1,443,109	\$ 1,014,793	\$ 1,247,024	\$ 15,371,423	\$ 5,600,147	\$ 1,943,590	\$ 1,943,590
Local Tax Revenue	183	4,328	3,500	4,300	1,590,044	1,106,903	1,013,250	1,013,250
Other Local	665,906	752,615	910,040	742,889	272,164	155,737	148,900	148,900
County Revenue								
State Revenue	6,546,986	6,870,222	6,337,472	6,337,472	214,015	263,836	298,064	298,064
Federal Revenue	925,107	2,962	209,762	2,500	1,018,487	1,183,142	1,181,591	1,388,853
Other Sources								
Totals	\$ 9,446,636	\$ 9,073,236	\$ 8,475,567	\$ 8,334,185	\$ 18,466,133	\$ 8,309,765	\$ 4,585,395	\$ 4,792,657
EXPENDITURES								
Salaries	\$ 5,230,387	\$ 5,022,614	\$ 4,944,272	\$ 4,653,762	\$ 679,334	\$ 766,104	\$ 830,350	\$ 1,004,227
Benefits	1,694,278	1,567,676	1,536,620	1,483,223	192,248	195,165	253,184	286,569
Purchased Services	933,011	961,378	971,120	975,856	1,568,396	507,119	69,090	69,090
Supplies & Materials	219,210	191,496	175,375	182,175	331,925	472,017	343,021	343,021
Capital Outlay	114,419	9,905	8,900	8,900	8,331,458	3,145,283	139,565	139,565
Debt Retirement					1,265,269	1,265,566	1,273,478	1,273,478
Insurance & Judgments	54,215	88,074	89,360	89,360				
Transfers (net)	(290,978)	(14,931)	(7,500)	(314,614)	290,978	14,931	7,500	314,614
Contingency Reserve	330,000	330,000	330,000	330,000				
Unappropriated Balances	1,162,094	917,024	427,420	925,523	5,806,525	1,943,590	1,669,207	1,382,093
Totals	\$ 9,446,636	\$ 9,073,236	\$ 8,475,567	\$ 8,334,185	\$ 18,466,133	\$ 8,309,765	\$ 4,585,395	\$ 4,792,657

Changes on these and subsequent sheets are in bold, italicized type. Brief summary of those changes is as follows:

1. Beginning general fund balance for 2011-2012 (2010-2011 ending fund balance) changed based on audit. Increase primarily from state budget surplus distributed in July, 2011.
2. Federal Revenue changed since the Ed Jobs Bill money has to be accounted for in a separate federal fund (Fund 280 established) rather than the General Fund.
3. Salaries and Benefits changed because of transferring applicable amounts to be paid from Ed Jobs Bill from General Fund to Fund 280.
4. Transfers (Net) change due to transferring balance in the 2% Maintenance Set Aside (Fund 240) to the General Fund.

The amended Revenue and Expenditure pages for the affected funds (100 - General; 240 - School Building Maintenance - Student Occupied [2%] and 280 - Ed Jobs Bill) follows.

BUDGET REVENUES

July 1, 2011 - June 30, 2012

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year ACTUAL	Proposed Amended Budget Line Amounts	Line	Code	REVENUES Item	Prior Year ACTUAL	Proposed Amended Budget Line Amounts
1	320000	Estimated Fund Balance, July 1	\$1,243,108.00		40	429000	Other County		
2					41	420000	TOTAL COUNTY	0.00	0.00
3	411100	Taxes - General M & O			42				
4	411200	Taxes - Supplemental			43	431100	Base Support Program	5,307,154.00	5,106,456.00
5	411300	Taxes - Emergency			44	431200	Transportation Support	366,388.00	365,000.00
6	411400	Taxes - Tort	4,328.00	4,328.00	45	431400	Exceptional Child/SED Support	154,844.00	147,600.00
7	411500	Taxes - Cooperative			46	431500	Border Tuition Support		
8	411600	Taxes - Tuition			47	431600	Tuition Equivalency		
9	411700	Taxes - Migrant			48	431800	Benefit Apportionment	675,892.00	667,703.00
10	411900	Taxes - Other			49	431900	Other State Support	344,928.00	377,760.00
11	412100	Taxes - Plant Facility			50	432100	Driver Education Program		
12	412500	Taxes - Bond & Interest			51	432400	Professional Technical Program		
13		TOTAL TAXES	4,328.00	4,328.00	52	437000	Lottery/Additional State Maintenance		
14	413000	Penalty/Delinquent Taxes			53	438000	Revenue in Lieu of/Ag Equipment Taxes	21,016.00	12,953.00
15					54	439000	Other State Revenue		
16	414100	Tuition From Individuals			55	430000	TOTAL STATE	6,870,222.00	6,337,472.00
17	414200	Tuition From Districts in Idaho	13,599.00	13,000.00	56				
18	414300	Tuition From Out of State Districts			57				
19					58	442000	Indirect Unrestricted Federal		
20	415000	Earnings on Investments	10,468.00	10,500.00	59	443000	Direct Restricted Federal	2,962.00	2,500.00
21					60	445100	Title I - ESEA		
22	416100	School Food Service			61	445200	Title VI, ESEA - Innovative Practices Program		
23	416200	Meal Sales: Non-reimbur.			62	445300	Perkins III - Vocational Technical Act		
24	416900	Other Food Sales			63	445700	Adult Education		
25					64	445600	Child Nutrition Reimbursement		
26	417100	Admissions/Activities			65	445600	Title V-B		
27	417200	Bookstore Sales			66	445900	Other Indirect Federal Programs		
28	417300	Clubs, Org. Dues, Etc.			67	448200	Impact Aid - P.L. 874	0.00	0.00
29	417400	School Fees & Charges			68	440000	TOTAL FEDERAL	2,962.00	2,500.00
30	417900	Other Student Revenues			69				
31					70	451000	Proceeds: Bonds, Capital Leases, et. al.		
32	418100	Community Service			71	453000	Sale of Fixed Assets		
33					72	450000	TOTAL OTHER	0.00	0.00
34	419100	Rentals			73				
35	419200	Contributions/Donations			74		TOTAL REVENUES	7,650,127.00	7,087,161.00
36	419300	Transportation Fees			75		TRANSFERS IN	26,462.00	22,114.00
37	419900	Other Local			76	460000	TRANSFERS IN		
38		TOTAL OTHER LOCAL	728,548.00	719,999.00	77		TOTAL BALANCE + REVENUES + TRANSFERS	\$9,099,697.00	\$8,656,299.00
39	410000	TOTAL LOCAL (Line 13 + 38)	728,548.00	719,999.00			(Lines 1 + 74 + 76)		
			756,943.00	747,189.00					

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0.00 to adjust to anticipated actual

Medical/Motor \$167,751 Deducted

Had to move Ed Jobs Bill to separate Federal Fund

BUDGET EXPENDITURES

July 1, 2011 - June 30, 2012

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Proposed AMENDED Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program	\$0.00								
40	600	TOTAL SUPPORT SERVICES	\$2,740,548.00	\$1,274,823.00	\$397,060.00	\$860,930.00	\$110,975.00	\$8,450.00	\$0.00	\$68,310.00	\$0.00
44	710	Child Nutrition Program	13,800.00		13,800.00						
45	720	Community Services Program	0.00								
46	730	Enterprise Operations	0.00								
47											
48	700	TOTAL NON-INSTRUCTION	\$13,800.00	\$0.00	\$13,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49											
50	810	Capital Assets - Student Occupied	0.00								
51	811	Capital Assets - NonStudent Occupied	0.00								
52											
53	800	TOTAL CAPITAL ASSET PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54											
55	911	Debt Services Program - Principal	0.00								
56	912	Debt Services Program - Interest	0.00								
57	913	Debt Services Program - Refunded Debt	0.00								
58	920	Transfers Out	7,500.00								7,500.00
59											
60	900	TOTAL OTHER SERVICES	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00
61											
62		TOTAL EXPENDITURES	\$7,400,776.00	\$4,653,763.00	\$1,483,223.00	\$975,855.00	\$182,175.00	\$8,900.00	\$0.00	\$69,360.00	\$7,500.00
63		(Lines 14+41+48+53+60)									
64		Contingency Reserve	330,000.00								
65	950	(5% of line 63)									
66											
67											
68		TOTAL APPROPRIATION	\$7,730,776.00								
69		(Line 63 + line 66)									
70		PER AUDIT: Expenditures + Contingency									
71											
72		BUDGET SUMMARY									
73											
74		Beginning Fund Balance (incl STRIVE)	1,247,024.00								
75		Revenues + Transfers In	7,409,275.00								
76		TOTAL REVENUE (lines 74 + 75)	8,656,299.00								
77											
78		Total Appropriation	7,730,776.00								
79		Unappropriated Balance	925,523.00								
80		TOTAL APPROPRIATION (lines 78 + 79)	\$9,656,299.00								

The total on line 76 must equal the total on line 80.

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Fund Balance, as projected:

Unappropriated Fund Balance	925,523
Contingency Reserve	330,000
Total Fund Balance	1,255,523

8,499 Projected fund balance increase at 6-30-12

IF no transfer in from 2% set aside, fund balance would be:

Unappropriated Fund Balance	603,409
Contingency Reserve	330,000
Total Fund Balance	933,409

Then reduction from 6-30-11 fund balance would be >>>>>>

(313,615)

**BUDGET
REVENUES**

July 1, 2011 - June 30, 2012

SCHOOL BUILDING MAINTENANCE - STUDENT OCCUPIED

FUND NO: 240

NOTE: Round each entry to the nearest dollar amount.

AMENDED

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	\$347,020.00	*****	\$322,114.00	40	429000	Other County		*****	
2						41	420000	TOTAL COUNTY	0.00	*****	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*****	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Ag Equipment Taxes			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*****	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	0.00	*****	0.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*****	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74					
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	0.00	*****	0.00
38		TOTAL OTHER LOCAL	0.00	*****	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*****	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$347,020.00	*****	\$322,114.00

**BUDGET
EXPENDITURES**
July 1, 2011 - June 30, 2012

NOTE: Round each entry to the nearest dollar amount.
EXPENDITURES

Line	Code	Proposed Amended Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	891	\$0.00								
40										
41	600	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42										
44	710	0.00								
45	720	0.00								
46	730	0.00								
47										
48	700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49										
50	810	0.00								
51	811	0.00								
52										
53	800	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54										
55	911	0.00								
56	912	0.00								
57	913	0.00								
58	920	\$322,114.00								\$322,114.00
59										
60	900	\$322,114.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$322,114.00
61										
62										
63										
64										
65										
66										
67										
68										
69										
70										
71										
72										
73										
74		\$322,114.00								
75		0.00								
76		\$322,114.00								
77										
78		\$322,114.00								
79		0.00								
80		\$322,114.00								

BUDGET SUMMARY:

The total on line 76 must equal the total on line 80.

BUDGET REVENUES

July 1, 2011 - June 30, 2012

FUND 280

NOTE: Round each entry to the nearest dollar amount

Line	Code	REVENUES Item	AMENDED		Line	Code	REVENUES Item	AMENDED	
			Prior Year Budget	Proposed Amended Budget				Prior Year Budget	Proposed Amended Budget
1	320000	Estimated Fund Balance, July 1			40	429000	Other County		
2					41	420000	TOTAL COUNTY	0.00	0.00
3	411100	Taxes - General M & O			42				
4	411200	Taxes - Supplemental			43	431100	Base Support Program		
5	411300	Taxes - Emergency			44	431200	Transportation Support		
6	411400	Taxes - Tort			45	431400	Exceptional Child/SED Support		
7	411500	Taxes - Cooperative			46	431500	Border Tuition Support		
8	411600	Taxes - Tuition			47	431600	Tuition Equivalency		
9	411700	Taxes - Migrant			48	431800	Benefit Apportionment		
10	411900	Taxes - Other			49	431900	Other State Support		
11	412100	Taxes - Plant Facility			50	432100	Driver Education Program		
12	412500	Taxes - Bond & Interest			51	432400	Professional Technical Program		
13		TOTAL TAXES	0.00	0.00	52	437000	Lottery/Additional State Maintenance		
14	413000	Penalty: Delinquent Taxes			53	438000	Revenue in Lieu of/Ag Equipment Taxes		
15					54	439000	Other State Revenue		
16	414100	Tuition From Individuals			55	430000	TOTAL STATE	0.00	0.00
17	414200	Tuition From Districts in Idaho			56				
18	414300	Tuition From Out of State Districts			57				
19					58	442000	Indirect Unrestricted Federal		
20	415000	Earnings on Investments			59	443000	Direct Restricted Federal		
21					60	445100	Title I - ESEA		
22	416100	School Food Service			61	445200	Title VI; ESEA - Innovative Practices Program		
23	416200	Meal Sales: Non-reimbur.			62	445300	Perkins III - Vocational Technical Act		
24	416900	Other Food Sales			63	445400	Adult Education		
25					64	445500	Child Nutrition Reimbursement		
26	417100	Admissions/Activities			65	445600	Title VI-B		
27	417200	Bookstore Sales			66	445900	Other Indirect Federal Programs	67,776.00	207,262.00
28	417300	Clubs, Org. Dues, Etc.			67	448200	Impact Aid - P.L. 874		
29	417400	School Fees & Charges			68	440000	TOTAL FEDERAL	67,776.00	207,262.00
30	417900	Other Student Revenues			69				
31					70	451000	Proceeds: Bonds, Capital Leases, et. al.		
32	418100	Community Service			71	453000	Sale of Fixed Assets		
33					72	450000	TOTAL OTHER	0.00	0.00
34	419100	Rentals			73				
35	419200	Contributions/Donations			74				
36	419300	Transportation Fees			75				
37	419900	Other Local			76	460000	TRANSFERS IN		
38		TOTAL OTHER LOCAL	0.00	0.00	77				
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	\$67,776.00	\$207,262.00

BUDGET
EXPENDITURES

July 1, 2011 - June 30, 2012

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Functions/Programs	Proposed AMENDED Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	\$107,365.00	\$90,070.00	\$17,295.00						
2	515	Secondary School Program	99,897.00	83,807.00	16,090.00						
3	517	Alternative School Program	0.00								
4	519	Vocational/Technical Program	0.00								
5	521	Exceptional Child Program	0.00								
6	522	Preschool Exceptional Program	0.00								
7	524	Gifted & Talented Program	0.00								
8	531	Interscholastic Program	0.00								
9	532	School Activity Program	0.00								
10	541	Summer School Program	0.00								
11	542	Adult School Program	0.00								
12	546	Detention Center Program	0.00								
13											
14	500	TOTAL INSTRUCTION	\$207,262.00	\$173,877.00	\$33,386.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15											
16	611	Attendance-Guidance-Health Program	0.00								
17	616	Special Services Program	0.00								
18											
19	621	Instruction Improvement Program	0.00								
20	622	Educational Media Program	0.00								
21	623	Instruction-Related Technology Program	0.00								
22	631	Board of Education Program	0.00								
23	632	District Administration Program	0.00								
24											
25	641	School Administration Program	0.00								
26											
27	651	Business Operation Program	0.00								
28	655	Central Service Program	0.00								
29	656	Administrative Technology Services Prg	0.00								
30	661	Buildings-Care Program (Custodial)	0.00								
31	663	Maintenance - Non Student Occupied	0.00								
32	664	Maintenance - Student Occupied Bldgs	0.00								
33	665	Maintenance - Grounds	0.00								
34	667	Security Program	0.00								
35											
36	681	Pupil - To School Trans. Program	0.00								
37	682	Pupil - Activity Trans. Program	0.00								
38	683	General Transportation Program	0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

JANICE L. BUDGETRY 2012/FY 2012 AMENDED BUDGET INFO/2012 Expenditures as Amended by 9-14-11, 1/26/2012

BUDGET EXPENDITURES
July 1, 2011 - June 30, 2012

NOTE: Round each entry to the nearest dollar amount.

Line	Code	Proposed AMENDED Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	\$0.00								
40										
41	600	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42										
44	710	0.00								
45	720	0.00								
46	730	0.00								
47										
48	700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49										
50	810	0.00								
51	811	0.00								
52										
53	800	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54										
55	911	0.00								
56	912	0.00								
57	913	0.00								
58	920	0.00								
59										
60	900	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
61										
62										
63										
64		\$207,262.00	\$173,877.00	\$33,385.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65										
66										
67										
68										
69										
70										
71										
72										
73										
74		0.00								
75		207,262.00								
76		207,262.00								
77										
78		207,262.00								
79		0.00								
80		\$207,262.00								

BUDGET SUMMARY:

The total on line 76 must equal the total on line 80.