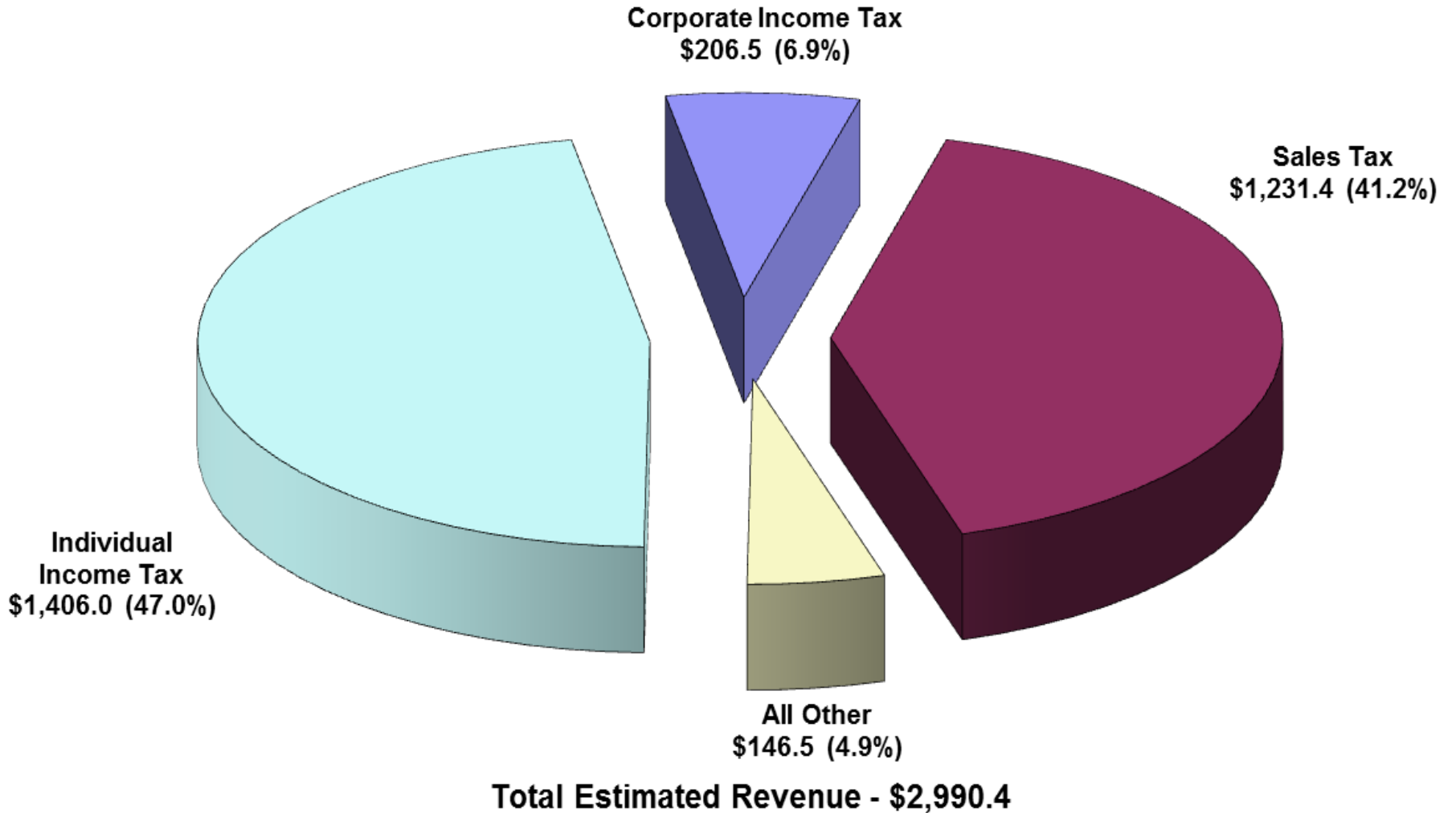
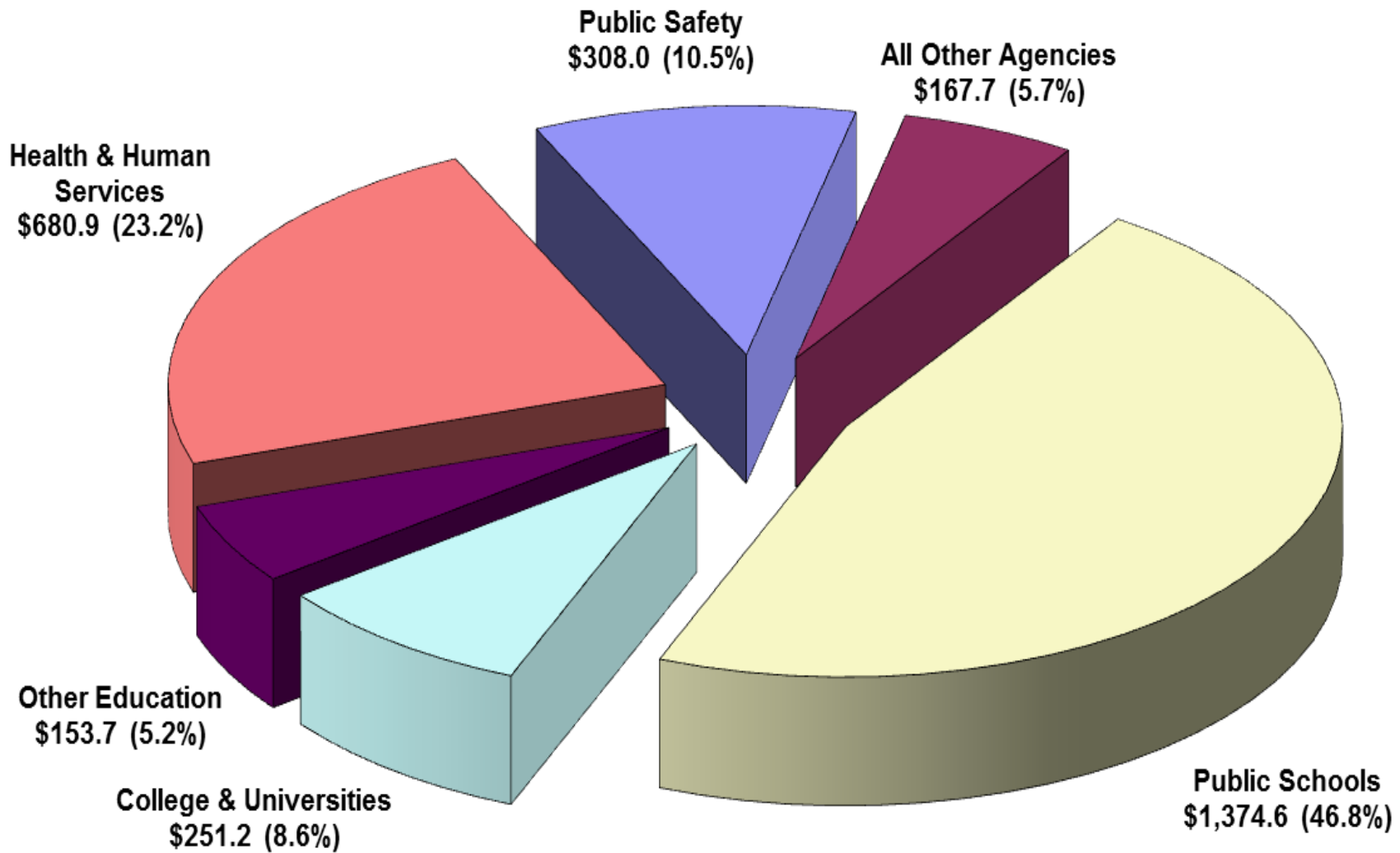


- I. Where do Public School Funds come from?
- II. How are Public School funds distributed?
- III. How is Average Daily Attendance (ADA) calculated?
- IV. What is a Support Unit and how is it calculated?
- V. What is Salary-based Apportionment and how is it calculated?
- VI. How much is a Support Unit worth?
- VII. What is a Distribution Factor and how is it calculated?
- VIII. What is the Payment Distribution Schedule?
- IX. How is a School District's / Charter School's foundation payment calculated?
- X. What are the three main reasons that revenues per ADA vary?
- XI. Questions and Answers

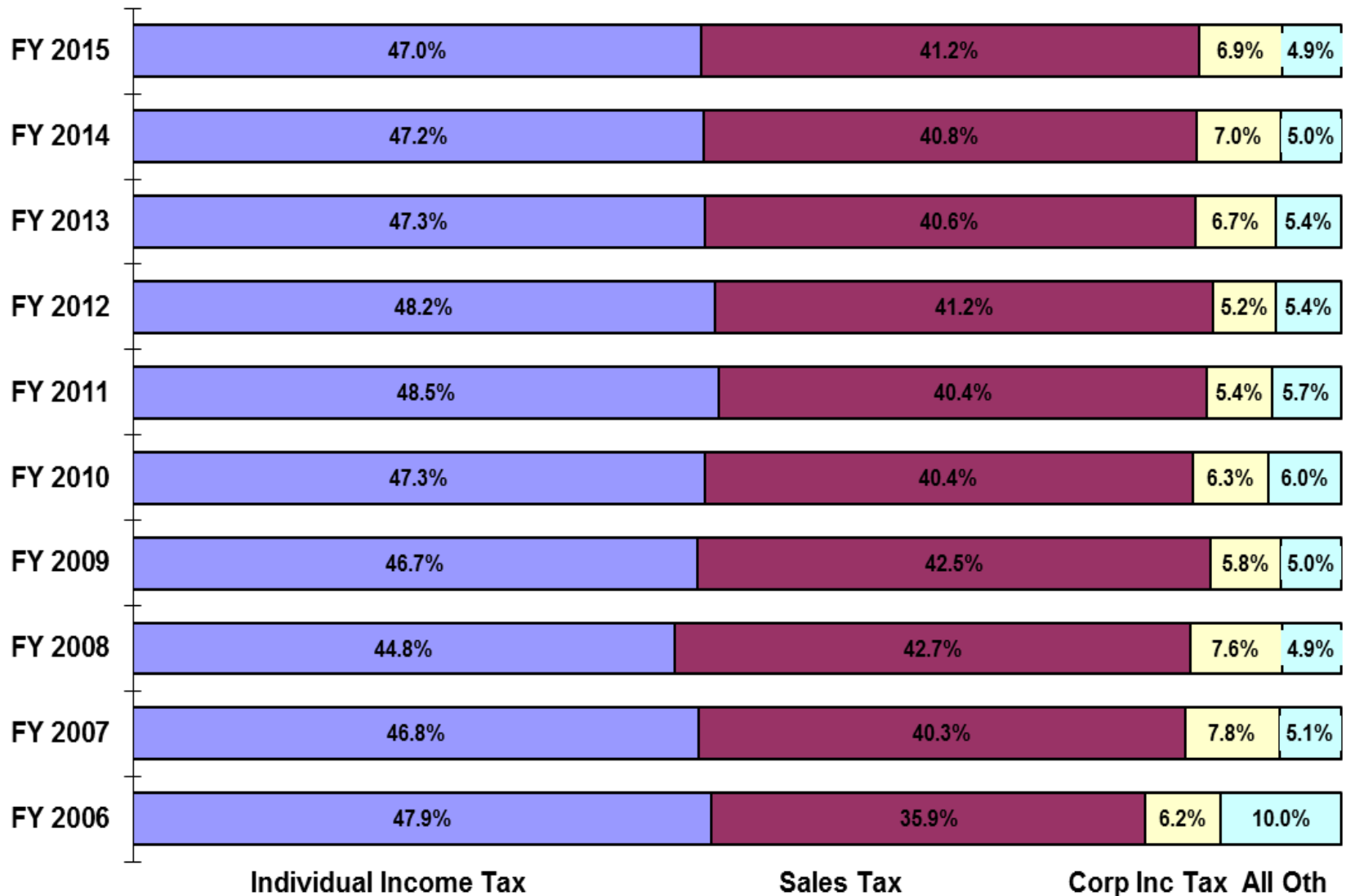
**STATE OF IDAHO
FY 2015 GENERAL FUND
Dollars in Millions (% of total)**



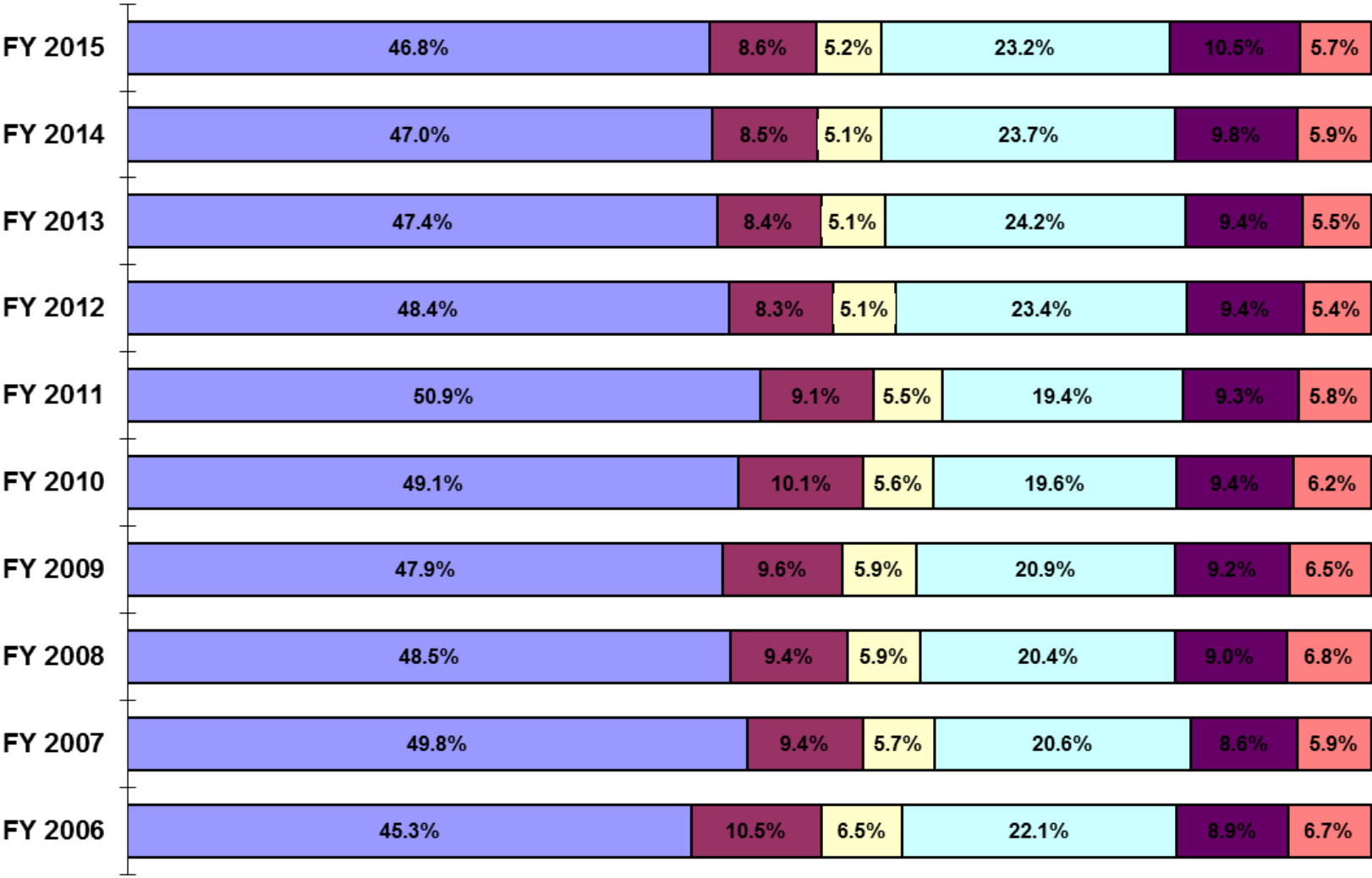


Total Appropriations - \$2,936.1

PERCENTAGE SOURCE OF GENERAL FUND REVENUES



PERCENTAGE DISTRIBUTION OF ORIGINAL GENERAL FUND APPROPRIATIONS



Public Schools
 Coll & Univ
 Oth Ed
 H & W
 Corr
 All Oth

Chapter 01 08.02.01 -- RULES GOVERNING ADMINISTRATION

Rule 250. PUPIL ACCOUNTING AND REQUIRED INSTRUCTIONAL TIME.

(Section 33-512, Idaho Code)

01. Required Instructional Time. Excluding transportation to and from school, lunch periods, passing times, and recess, schools must schedule at least the following instructional times: kindergarten, four hundred fifty (450) hours per year; grades one through three (1-3), eight hundred ten (810) hours per year; grades four through eight (4-8), nine hundred (900) hours per year; and grades nine through twelve (9-12), nine hundred ninety (990) hours per year. (4-1-97)

02. Required Attendance. All pupils will complete four (4) years of satisfactory attendance in grades nine through twelve (9-12) to graduate from an accredited high school, except those who are approved for early graduation. (4-1-97)

03. Day In Session When Counting Pupils In Attendance. (4-1-97)

a. A school day for grades one through twelve (1-12) may be counted as a "day in session" when the school is open and students are under the guidance and direction of teachers in the teaching process for not less than four (4) hours of instruction per day. Lunch periods, breaks, passing time and recess will not be included in the four (4) hours. For kindergarten, each session will be at least two and one-half (2 1/2) hours per day. (4-1-97)

b. Half-day Session. A half-day in session occurs when the students in grades one through twelve (1-12) are under the guidance and direction of teachers in the teaching process for a minimum of two and one-half (2 1/2) hours of instruction or the teachers are involved in staff development activities for not less than two and one-half (2 1/2) hours. (4-1-97)

c. Teacher Inservice Activities. For grades one through twelve (1-12), not more than twenty-two (22) hours may be utilized for teacher inservice activities, based on the district approved calendar. In the event a school district chooses to utilize full days instead of half-days, the attendance reported for these full days will be the average of the attendance for the other days of that same week. (4-1-97)

04. Day of Attendance -- Kindergarten. A day of attendance for a kindergarten pupil is one in which a pupil is physically present for a period of two and one-half (2 1/2) hours under the direction and guidance of a teacher while school is in session or under homebound instruction. A homebound student is one who is unable to attend school for at least ten consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in half-day increments. Attendance reports for any day in the school year will reflect only those students physically present. Particularly, enrollment figures are not to be used for the beginning nor closing weeks of school. (Section 33-1001(5), Idaho Code.) (4-1-97)

05. Day of Attendance (ADA) -- Grades One Through Twelve (1-12). A day of attendance is one in which a pupil is physically present for the full day under the guidance and direction of a teacher or other authorized school district personnel while school is in session or is a homebound student under the instruction of a teacher employed by the district in which the pupil resides, with the exception as stated in "day in session" above. A homebound student is one who is unable to attend school for at least ten (10) consecutive days due to illness, accident or an unusual disabling condition. Attendance will be reported in full or half-days. Attendance reports for any day in the school year will reflect only those students physically present or under homebound instruction. (Section 33-1001(4), Idaho Code) (4-1-97)

06. Average Daily Attendance. In a given school year, the average daily attendance for a given school is the aggregate days attendance divided by the number of days school was actually in session. (Section 33-1001(2), Idaho Code) (4-1-97)

IDAHO CODE 33-1002 (4)

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more.....	40	1 or more as computed
31 --- 40.99 ADA.....	---	1
26 --- 30.99 ADA.....	--- .....	.85
21 --- 25.99 ADA.....	--- .....	.75
16 --- 20.99 ADA.....	--- .....	.6
8 --- 15.99 ADA.....	--- .....	.5
1 --- 7.99 ADA.....	---	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA .....	.....	15
	.... 23 ...grades 4,5,& 6....	
	.... 20 ...grades 1,2,& 3....	
160 to 299.99 ADA	20	8.4
110 to 159.99 ADA	19	6.8
71.1 to 109.99 ADA	16	4.7
51.7 to 71.09 ADA	15	4.0
33.6 to 51.69 ADA	13	2.8
16.6 to 33.59 ADA	12	1.4
.01 to 16.59 ADA	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 --- 749.99 ADA.....	16.....	28
300 --- 399.99 ADA.....	14.5.....	22
200 --- 299.99 ADA.....	13.5.....	17
100 --- 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7-12.....	.....	8
Grades 9-12.....	.....	6
Grades 7- 9.....	.....	1 per 14 ADA
Grades 7- 8.....	.....	1 per 16 ADA

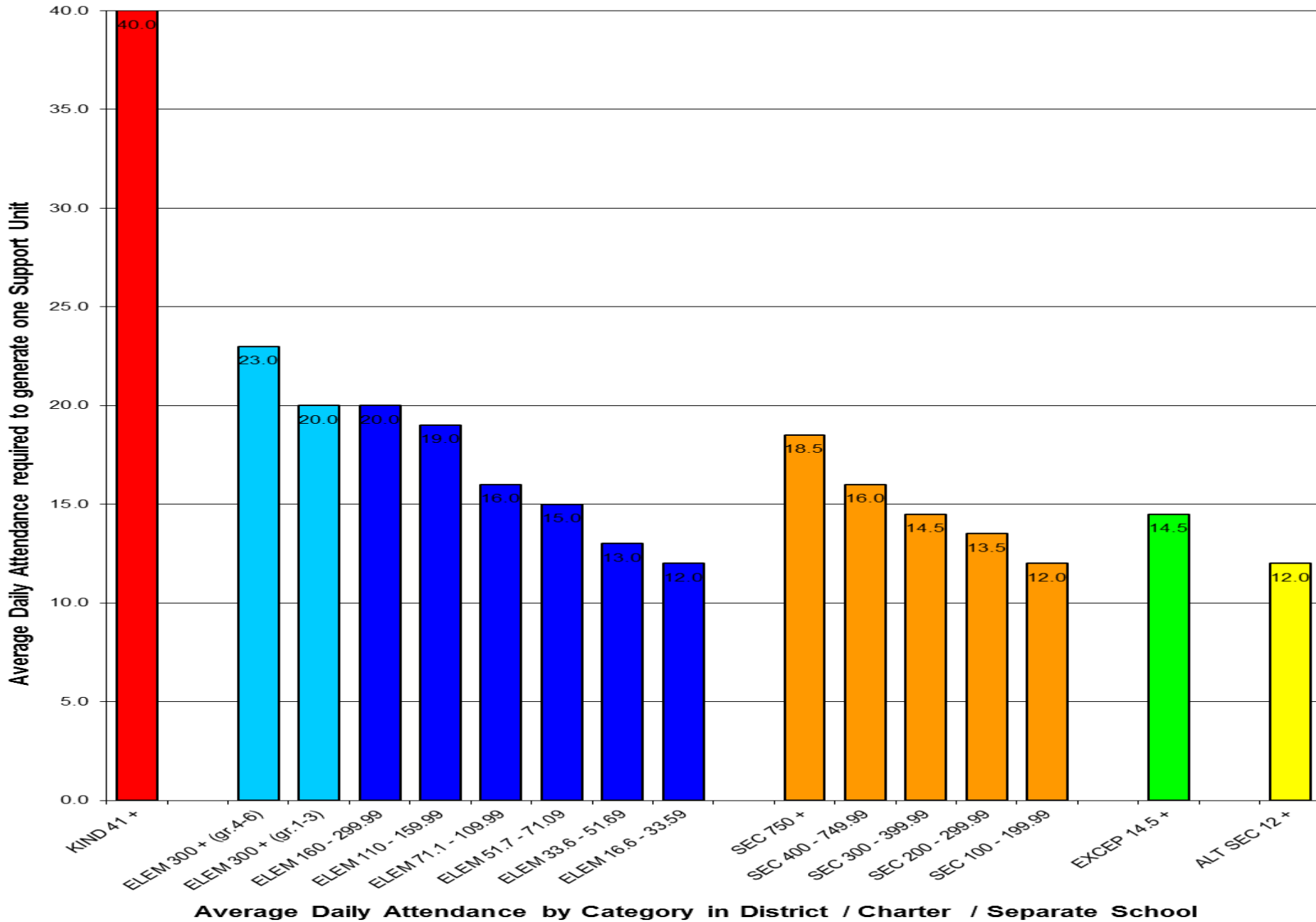
COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more.....	14.5	1 or more as computed
12 --- 13.99.....	---	1
8 --- 11.99.....	--- .....	.75
4 --- 7.99.....	--- .....	.5
.01 --- 3.99.....	--- .....	.25

COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more.....	12	1 or more as computed

Support Units



Effective Date: 6/15/2014
 Page: 1

Idaho State Department of Education
 Attendance/Enrollment System
 Current Year Support Unit Calculation

6/20/2014 10:09:15 AM

School Year: 2013 - 2014
 Report Type: First Reporting Period

795 IDAHO ARTS CHARTER SCHOOL

	Days/Sessions First Reporting Period	Aggregate Attendance	A.D.A.	Special Education	Adjusted A.D.A.	Unit Divisor	Support Units
Kindergarten Administrative	21.50	929.50	43.23		43.23 /	40.0 =	1.08
Elementary 1-3 Administrative	43.00	7,470.50	173.73	(13.50)	160.23 /	20.0 =	8.01
Elementary 4-6 Administrative	43.00	7,856.00	182.70	(11.22)	171.48 /	23.0 =	7.46
Secondary Administrative	43.00	14,833.50	344.97	(19.42)	325.55 /	14.5 =	22.45
Exceptional Education							
Exceptional Elementary					24.72		
Exceptional Secondary					19.42		
Exceptional Education Total					44.14 /	14.5 =	3.04
						Total Support Units	42.04

Total Support Units (adjusted for protection) **42.04**

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term
Preschool (Special Ed)	0.00
Kindergarten	43.12
Elementary	329.12
Secondary	322.10
Exceptional	44.14
Alternative Secondary	
Total	738.47

Average Daily Attendance (A.D.A.)	1st Rpt Period
Preschool (Special Ed)	0.00
Kindergarten	43.23
Elementary	331.71
Secondary	325.56
Exceptional	44.14
Alternative Secondary	
Total	744.63

Summer Alternative Secondary
 Summer Juvenile Detention

Summer Alternative Secondary
 Summer Juvenile Detention

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Tools Comment Share

Effective Date: 6/15/2014
Page: 1

Idaho State Department of Education
Attendance/Enrollment System
Current Year Support Unit Calculation
6/20/2014 9:13:22 AM

School Year: 2013 - 2014
Report Type: Best 28 Weeks

795 IDAHO ARTS CHARTER SCHOOL

	Days/Sessions Term	Best 28 Weeks	Aggregate Attendance	A.D.A	Special Education	Adjusted A.D.A	Unit Divisor	Support Units
Kindergarten Administrative	72.50	65.00	2,814.00	43.29		43.29 /	40.0 =	1.08
Elementary 1-3 Administrative	147.00	134.00	23,217.50	173.26	(13.50)	159.76 /	20.0 =	7.99
Elementary 4-6 Administrative	147.00	133.00	24,108.50	181.27	(11.22)	170.05 /	23.0 =	7.39
Secondary Administrative	147.00	132.00	45,165.00	342.16	(19.42)	322.74 /	14.5 =	22.26
Exceptional Education								
Exceptional Elementary						24.72		
Exceptional Secondary						19.42		
Exceptional Education Total						44.14 /	14.5 =	3.04
							Total Support Units	41.76

Total Support Units (adjusted for protection) **41.76**

Days in Session may not equal actual Days in Session due to rounding.

Average Daily Attendance (A.D.A.)	Term
Preschool (Special Ed)	0.00
Kindergarten	43.12
Elementary	329.12
Secondary	322.10
Exceptional	44.14
Alternative Secondary	
Total	738.47
Summer Alternative Secondary	
Summer Juvenile Detention	

Average Daily Attendance (A.D.A.)	Best 28 Weeks
Preschool (Special Ed)	0.00
Kindergarten	43.29
Elementary	329.81
Secondary	322.75
Exceptional	44.14
Alternative Secondary	
Total	739.98
Summer Alternative Secondary	
Summer Juvenile Detention	

33-1004A. EXPERIENCE AND EDUCATION MULTIPLIER. ---Each instructional and administrative staff position shall be assigned an appropriate multiplier based upon the following table:

EXPERIENCE AND EDUCATION

Years	BA	BA + 12	BA + 24	MA BA + 36	MA + 12 BA + 48	MA + 24 BA + 60	MA + 36 ES / DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

In determining the experience factor, the actual years of teaching or administrative service in a public school, in an accredited private or parochial school, or beginning in the 2005-06 school year and thereafter in an accredited college or university shall be credited.

In determining the education factor, only credits earned after initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by the state board of education or a regional accrediting association, shall be allowed. Instructional staff whose initial certificate is an occupational specialist certificate shall be treated as BA degree prepared instructional staff. Credits earned by such occupational specialist instructional staff after initial certification shall be credited toward the education factor.

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94%
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Effective Date : Idaho State Department of Education 2/3/2014 4:53:20 PM
 Page: 1 Basic Education Staffing System
 Salary Based Apportionment and Benefit Apportionment Computation

School Year: 2013 - 2014
 Charter 795 IDAHO ARTS CHARTER SCHOOL

Statewide Information:				District Information:			
Statewide Administrative Staff Index	1.84559			District Administrative Staff Index	2.01260		
Statewide Administrative Staff Index Cap	1.86643	100.00%		District Admin. Staff Index (adjusted for cap)	2.01260		
Statewide Instructional Staff Index	1.55896			District Instructional Staff Index	1.54978		
Statewide Instructional Staff Index Cap	1.59092	100.00%		District Instr. Staff Index (adjusted for cap)	1.54978		
PERSI, FICA, MEDICARE Rate	18.97%			District February Support Units:	42.04		

	Staff Ratio	Calculated FTE	< 40 Units then + 0.5	< 20 Units then + 0.5	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary	Certified Preliminary Salary Based Apportionment
	a	(Units x a) b	c	d	e	(b + c + d + e) f	g	h	i	j	(i x j) k	(h x k) l
Administrative	0.07500	3.15300				3.15300	2.00000	3.15300	2.01260	31,833.00	64,067.10	202,003.55
Instructional	1.10000	46.24400		N/A		46.24400	35.63000	46.24400	1.54978	23,123.00	35,835.49	1,657,176.56
Non-Certified	0.37500	15.76500				15.76500	5.59000			19,058.00		
TOTAL:						65.16200	43.22000					

	Noncertified Preliminary Salary Based Apportionment	Salary Alloc for Beginning Instructional Staff FTE	Salary Based Apportionment	Actual Total Salary	Salary Based Apportionment Eligible for Benefits	Benefit Apportionment	Virtual Allowance	Ancillary Allowance	Salary Based Apportionment Plus Waivers	Maximum Salary Apportionment	Salary Based Apportionment & Allowances
	(f x j) m	(Min 31,000) n	(l + m + n) o	q	Smaller: o or q r	r x 18.97% s	(Max 15%) t	u	v	col (p) w	col (w) x
Administrative			202,003.55	187,000.00					0.00	202,003.55	202,003.55
Instructional		61,306.77	1,718,483.33	1,603,258.00				N/A		1,718,483.33	1,718,483.33
Non-Certified	300,449.37		300,449.37	132,793.00					0.00	300,449.37	300,449.37
TOTAL:			2,220,936.26	1,923,051.00	1,923,051.00	364,802.77	0.00	0.00			2,220,936.25

	(A) Staff Allowance Per Unit (IC 33-1004)	(B) Statewide Estimated Average Index 2014-2015	(C) Base Salaries FY 2015 (IC 33-1004E)	(D) Statewide Average Salary Apportionment (B) x (C)	(E) Statewide Average Salary Apportionment Per Unit (A) x (D)	(F) Benefit Apportionment Per Unit (E) x 18.97%
Instructional Staff Minimum Salary	1.100	1.55620	\$23,354	\$36,343	\$39,977	\$7,584
Instructional Base plus Minimum				\$1,634	\$1,797	\$341
				\$37,977	\$41,774	\$7,925
Administrative Staff	0.075	1.84559	\$32,151	\$59,338	\$4,450	\$844
Noncertified Staff	0.375	N/A	\$19,249	\$19,249	\$7,218	\$1,369
Total					\$53,442	\$10,138

Benefit Apportionment

PERSI Employer Rate	11.32%
Social Security	6.20%
Medicare	1.45%
	18.97%

Estimated Per Unit Dollar Equivalent

Statewide Average Salary Apportionment	\$53,442
Benefit Apportionment	10,138
Entitlement (Distribution Factor FY 2015)	22,401
Total	\$85,982

	Per Kindergarten student (40)	\$2,149.54
≥ 300	Per Elementary 1-3 student (20)	\$4,299.08
	Per Elementary 4-6 student (23)	\$3,738.33
	Per Elementary 1-6 student (20)	\$4,299.08
	Per Elementary 1-6 student (19)	\$4,525.34
	Per Elementary 1-6 student (16)	\$5,373.85
	Per Elementary 1-6 student (15)	\$5,732.10
	Per Elementary 1-6 student (13)	\$6,613.97
	Per Elementary 1-6 student (12)	\$7,165.13
	≥ 750	Per Secondary 7-12 student (18.5)
Per Secondary 7-12 student (16)		\$5,373.85
Per Secondary 7-12 student (14.5)		\$5,929.76
Per Secondary 7-12 student (13.5)		\$6,369.00
Per Secondary 7-12 student (12)		\$7,165.13
	Per Exceptional student (14.5)	\$5,929.76
	Per Alternative Secondary student (12)	\$7,165.13

	Appropriation 2013-2014	Appropriation 2014-2015	\$ Change	% Change
1 REVENUES				
a. General Fund	\$1,300,826,700	\$1,366,298,500	\$65,471,800	5.0%
STATE DEDICATED REVENUE				
b. Endowment / Lands	\$31,292,400	\$31,292,400	\$0	0.0%
c. Miscellaneous	7,500,000	15,500,000	8,000,000	106.7%
d. Lottery Dividend / Interest on Cooperative Fund	17,150,000	18,820,000	1,670,000	9.7%
e. Bond Levy Equalization Fund	13,704,400	16,262,400	2,558,000	18.7%
f. Cigarette and Lottery Taxes	4,700,000	4,700,000	0	0.0%
TOTAL STATE DEDICATED REVENUE	74,346,800	86,574,800	12,228,000	16.4%
TOTAL STATE REVENUES	\$1,375,173,500	\$1,452,873,300	\$77,699,800	5.7%
g. FEDERAL REVENUES	\$215,000,000	\$215,000,000	\$0	0.0%
TOTAL REVENUES	\$1,590,173,500	\$1,667,873,300	\$77,699,800	4.9%
2 STATUTORY EXPENDITURES				
a. Transportation	\$67,941,100	\$69,281,800	\$1,340,700	2.0%
b. Border Contracts	1,300,000	1,100,000	(200,000)	-15.4%
c. Exceptional Contracts and Tuition Equivalents	5,396,000	5,065,600	(330,400)	-6.1%
d. Salary-based Apportionment	767,632,000	781,570,700	13,938,700	1.8%
e. State-Paid Employee Benefits	146,619,800	148,363,900	1,744,100	1.2%
f. Leadership Awards / Premiums	0	15,800,000	15,800,000	NA
g. Excellence in Teaching Awards (including State-paid EB)	21,000,000	0	(21,000,000)	-100.0%
h. Teacher Incentive Award (Nat'l Bd Cert)	111,000	90,000	(21,000)	-18.9%
i. Idaho Safe and Drug-Free Schools	368,600	2,534,300	2,165,700	587.5%
j. Bond Levy Equalization Support Program	17,400,000	19,600,000	2,200,000	12.6%
k. Charter School Facilities	0	2,100,000	2,100,000	NA
l. Idaho Digital Learning Academy	6,526,900	6,664,400	137,500	2.1%
m. School Facilities Funding (lottery)	5,659,500	12,570,000	6,910,500	122.1%
n. School Facilities Maintenance Match	858,000	1,716,000	858,000	100.0%
o. Advanced Opportunities	640,600	640,600	0	0.0%
p. High School Redesign - Math / Science	4,850,000	4,850,000	0	0.0%
q. School District Strategic Planning	0	326,000	326,000	NA
3 NON-STATUTORY EXPENDITURES				
a. Technology	10,400,000	10,400,000	0	0.0%
b. Technology Pilot Projects	3,000,000	3,000,000	0	0.0%
c. IT Staffing	2,500,000	2,500,000	0	0.0%
d. Instructional Management System (IMS) Maintenance	4,500,000	4,500,000	0	0.0%
e. Student Achievement Assessments	1,703,500	1,703,500	0	0.0%
f. Math Initiative, Reading Initiative, Remediation	10,500,000	10,500,000	0	0.0%
g. Limited English Proficient (LEP)	4,000,000	4,000,000	0	0.0%
h. Administrative Evaluation	300,000	300,000	0	0.0%
i. Safe Schools Task Force	100,000	0	(100,000)	-100.0%
j. Professional Development	150,000	9,455,000	9,305,000	6203.3%
k. Idaho Core Standards Professional Development	3,755,000	2,700,000	(1,055,000)	-28.1%
l. Content and Curriculum	0	5,000,000	5,000,000	NA
4 FEDERAL EXPENDITURES	215,000,000	215,000,000	0	0.0%
TOTAL EXPENDITURES	\$1,302,212,000	\$1,341,331,800	\$39,119,800	3.0%
6 PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	NA
7 NET STATE FUNDING	\$287,961,500	\$326,541,500	\$38,580,000	13.4%
8 SUPPORT UNITS	14,398	14,577	179	1.2%
9 DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)	\$20,000	\$22,401	\$2,401	12.0%

**STATE SCHOOL SUPPORT PROGRAM
DISTRIBUTION SCHEDULE (Idaho Code 33-1009)
2014-2015 School Year**

REGULAR SUPPORT PROGRAM

Distribution Date	Public School Support	Public School Income / Dedicated *	Total Available	Percent
Aug-15-2014 **	\$626,682,700	6,250,000	\$632,932,700	48.43%
Nov-14-2014 **	253,173,080		253,173,080	19.37%
Feb-13-2015	253,173,080	10,239,525	263,412,605	20.16%
May-15-2015	126,586,540	10,239,525	136,826,065	10.47%
Jul-15-2015		20,479,050	20,479,050	1.57%
	<u>\$1,259,615,400</u>	<u>\$47,208,100</u>	<u>\$1,306,823,500</u>	<u>100.00%</u>

SPECIAL DISTRIBUTIONS (General Fund only)

\$24,000,000	Charter School Advance payments
15,800,000	Leadership Awards / Premiums
10,500,000	Remediation, IRI, Math Initiative
10,400,000	Classroom Technology, Wireless, Internet-based Portal
9,455,000	Professional Development
8,299,900	Idaho Educational Services for the Deaf and Blind
6,664,400	Idaho Digital Learning Academy
4,850,000	High School Redesign - Math / Science
4,500,000	Instructional Management System
4,000,000	Limited English Proficiency
3,337,600	Bond Levy Equalization Support Program
2,700,000	Idaho Core Standards Professional Development
2,500,000	District IT Staffing
2,100,000	Charter School Facilities
1,716,000	School Facilities Maintenance Match
1,703,500	High School Redesign - College Entrance Exams
1,100,000	Unemployment
640,600	Advanced Opportunities
326,000	School District Strategic Planning
300,000	Administrative Evaluation
90,000	National Board Certified Incentives
<u>\$114,983,000</u>	Total

* Estimated revenues which may be available on the dates indicated.

** Payments made to school districts and charter schools in August and November are advance payments for the current year and will be based upon payments from the public school income fund for the preceeding school year. Each school district or charter school shall receive its proportionate share of the advance payments in the same ratio that its total payment for the preceeding year was to the total payment to all school districts and charter schools for the preceeding year.

FOUNDATION PROGRAM CALCULATION
JULY 15, 2014

Idaho Arts Charter School #788

1. UNITS		41.76
2. ENTITLEMENT @ \$20,000.00 per unit		\$835,200.00
3. SALARY APPORTIONMENT		2,220,936.25
4. BENEFIT APPORTIONMENT		364,802.77
5. BORDER CONTRACTS		0.00
6. EXCEPTIONAL CONTRACTS, TUITION EQUIVALENCY, SED		0.00
7. TRANSPORTATION		204,950.00
8. ADJUSTMENTS		0.00
9. TOTAL SUPPORT (lines 2 through 8)		\$3,625,889.02
10. TOTAL PAID TO DATE INCLUDING THIS PAYMENT		\$3,625,889.02
11. CHARTER SCHOOL JULY ADVANCE PAYMENT		\$0.00
12a. AUGUST 15 PAYMENT (General Funds)		988,675.00
12b. AUGUST 15 PAYMENT (Lottery / Interest on Cooperative Fund)		33,309.00
13. OCTOBER 1 PAYMENT (General Funds)		1,023,252.00
14. NOVEMBER 15 PAYMENT (General Funds)		683,082.00
15. FEBRUARY 15 PAYMENT (General Funds / Dedicated)		378,852.42
16. MAY 15 PAYMENT (General Funds / Dedicated)		360,028.75
17. PAID-TO-DATE		\$3,467,199.17
18. AMOUNT DUE THIS PAYMENT		\$158,689.85
19. OTHER STATE SUPPORT PAID TO DATE (not included in above payments)		
Bond Levy Equalization Support Program		0.00
Charter School Facilities		93,383.06
Classroom Technology		21,733.00
Differential Pay		61,180.00
Dual Credit for Early Graduates		0.00
Eight in Six		0.00
High School Redesign - Math / Science		6,478.00
Idaho Reading Initiative		3,499.75
IT Staffing		10,000.00
Limited English Proficient (LEP)		0.00
Limited English Proficient (LEP) Grant		0.00
Master Advancement Program (MAP)		0.00
National Board Certification		0.00
Professional Development		8,227.41
Remediation		6,241.46
School Facilities Funding (lottery)		14,882.00
School Facilities Maintenance Match		0.00
Technology Pilot Programs		0.00
Unemployment Insurance (paid directly to DOL fbo school district)		2,933.20
20. RATIO		0.0028376626

Budgeting Help (332-6840)

- Calculating Support Units – Shannon Wendling and Pam Brewer
- Calculating Salary Based Apportionment – Kathy Vincen
- Budgeting Forms and Reporting – Brandon Phillips
- Funds, Function/Program, Object and Revenue Codes – Julie Oberle

How to Succeed, Financially!

- Never budget based on dollars per student, but rather use the ADA generated Support Unit, Salary Based Apportionment & Budgeting templates.
- Know what you can afford to pay staff before hiring.
- Be conservative in enrollment estimates.
- Know what it takes to have a full-time Administrator.
- Have a plan to continue after one time grant money is done.
- Have a good System Reporting Management tool.