

Shoshone Joint School District No. 312

FINANCIAL MANAGEMENT

7250

Fund Accounting System

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts. The following funds are maintained by the District:

Fund Description

- 100 General Fund
- 240 Annual Contract Support
- 241 Driver Education
- 242 Limited English Proficiency
- 243 Professional Technical
- 245 Technology Grant
- 246 Substance Abuse - State
- 247 After School Program Grant
- 249 Gifted/Talented
- 251 Title I
- 253 Title I Migrant
- 257 Title VI-B
- 258 Title VI-B Preschool
- 261 Title V-A Innovative
- 262 REAP - Title VI-B, ESEA
- 270 Title III Lang Acquisition
- 271 Improving Tea Quality

- 272 Class Size Reduction
- 273 Drug Free - Federal
- 274 Health & Welfare Grant
- 282 Comp Tech - Title II-D
- 283 Technology Training Grant
- 290 Food Service
- 310 Bond Redemption and Interest
- 420 School Plant Facilities

Legal Reference: I.C. § 33-901 et seq.
I.C. § 33-701 et seq.

School Funds
Fiscal Affairs of School District

Policy History:

Adopted on: June 10, 2008

Revised on:

Reviewed in: June 2015