The district’s budget is made up of eight different funds: General Fund, Building Fund, Bond Funds, Sinking Fund, Activity Fund, Child Nutrition, Trust Fund and the Internal Service Fund.

Each fund has a purpose in ensuring the district properly receives and uses money.

### General Fund
- **Revenues** come from four sources: 30% from local sources, 4% from county sources, 60% from state sources and 6% from federal sources.
- School districts typically spend 85% of their budget on employee salaries and benefits.

### Building Fund
- Building funds may be used for building related expenses. You may notice that utilities is listed as an expense here as well as in the General Fund. Some expenses can be paid out of multiple funds.

### Bond Fund
- Bond funds are raised by the sale of bond funds as approved by voters.

### Sinking Fund
- This fund consists of funds derived by local taxes for the payment of bonds and legal judgments against the district.

### Activity Fund
- The Activity Fund is NOT funded by taxpayer dollars. This fund is used for items like sporting events and social activities.

### Child Nutrition
- The Child Nutrition Fund is a separate fund used to manage and distribute money for student meals and the employees who prepare it.

### Trust Fund
- This fund is used for student scholarships. If an entity or organization wants to fund a scholarship, this is the fund that holds the money until it can be given to a student.

### Internal Service Fund
- The district pays into this fund out of the General and Child Nutrition Funds. The money is used to pay for Workers Compensation claims when they arise.

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**Impact:**
- **District Budget**: Essential for ensuring the district properly receives and uses money.
- **Fund Purpose**: Each fund has a specific purpose.
- **Revenues and Expenditures**: Tracks how funds are generated and utilized.
- **Employee Salaries**: Significant portion of the budget.
- **Scholarships**: Critical for student support.
- **Workers Compensation**: Important for employee benefits.

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**Visual Representation:**
- **Diagram**: Illustrates the breakdown of funds and their purposes.
- **Chalkboard**: Shows the components of each fund.
- **Color Coding**: Highlights different aspects of the budget.