

La Center School District No.101

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	15,082,451	534,070	1,226,500	188,000	0
Total Appropriation (Expenditures)	15,149,790	513,215	1,228,325	285,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-67,339	20,855	-1,825	-97,000	0
Beginning Total Fund Balance	1,100,393	145,000	686,000	110,900	0
Ending Total Fund Balance	1,033,054	165,855	684,175	13,900	0
SECTION B: EXCESS LEVIES FOR 2015 COLLECTION					
Excess levies approved by voters for 2015 collection	2,552,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2015 collection after rollback	2,552,000	XXXX	1,230,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,506.10		1,509.00		1,530.00	
FTE Certificated Employees	85.500		87.700		89.700	
FTE Classified Employees	34.716		35.072		35.984	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	13,129,928		14,554,394		15,082,451	
Total Expenditures	12,879,325		14,546,609		15,149,790	
Total Beginning Fund Balance	1,788,559		1,770,000		1,100,393	
Total Ending Fund Balance	2,038,898		1,627,785		1,033,054	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	8,487,915	65.90	9,070,027	62.35	9,488,652	62.63
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,078,541	8.37	1,190,514	8.18	1,241,955	8.20
Vocational Instruction	188,670	1.46	217,421	1.49	235,161	1.55
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	357,421	2.78	979,712	6.73	1,023,872	6.76
Other Instructional Programs	12,984	0.10	13,000	0.09	13,000	0.09
Community Services	141,971	1.10	178,287	1.23	174,145	1.15
Support Services	2,611,823	20.28	2,897,648	19.92	2,973,005	19.62
Total - Program Groups	12,879,325	100.00	14,546,609	100.00	15,149,790	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	8,554,076	66.42	9,769,748	67.16	10,115,208	66.77
Teaching Support	661,014	5.13	806,063	5.54	953,914	6.30
Other Supportive Activities	1,893,729	14.70	2,147,427	14.76	2,167,896	14.31
Building Administration	909,939	7.07	964,770	6.63	988,221	6.52
Central Administration	860,567	6.68	858,601	5.90	924,551	6.10
Total - Activity Groups	12,879,325	100.00	14,546,609	100.00	15,149,790	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,597,967	43.46	5,752,756	39.55	5,996,596	39.58
Classified Salaries	1,443,975	11.21	1,460,326	10.04	1,486,137	9.81

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2) % of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
Employee Benefits and Payroll Taxes	2,372,201	18.42	2,607,556	17.93	2,702,987	17.84
Supplies, Instructional Resources and Noncapitalized Items	820,607	6.37	1,836,625	12.63	1,886,275	12.45
Purchased Services	2,624,188	20.38	2,795,010	19.21	2,983,709	19.69
Travel	14,944	0.12	25,900	0.18	25,650	0.17
Capital Outlay	5,444	0.04	68,436	0.47	68,436	0.45
Total - Objects	12,879,325	100.00	14,546,609	100.00	15,149,790	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2012-2013	Budget 2/ 2013-2014	Budget 3/ 2014-2015
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	57.35	54.00	52.50
2. Grade 1	97.20	114.00	99.00
3. Grade 2	102.50	95.00	111.00
4. Grade 3	121.00	99.00	102.00
5. Grade 4	112.10	123.00	118.00
6. Grade 5	113.90	114.00	129.00
7. Grade 6	139.32	113.00	118.00
8. Grade 7	144.60	138.00	119.00
9. Grade 8	121.82	140.00	146.50
10. Grade 9	153.64	148.00	177.00
11. Grade 10	131.22	137.00	142.50
12. Grade 11 (excluding Running Start)	92.78	86.00	94.50
13. Grade 12 (excluding Running Start)	84.50	89.00	55.00
14. SUBTOTAL	1,471.93	1,450.00	1,464.00
15. Running Start	34.17	34.00	50.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	25.00	16.00
18. TOTAL K-12	1,506.10	1,509.00	1,530.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	85.500	87.700	89.700
2. General Fund FTE Classified Employees /4	34.716	35.072	35.984

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,538,863	2,552,253	2,552,000
2000 Local Nontax Support	546,919	602,500	602,500
3000 State, General Purpose	8,475,774	9,139,069	9,592,455
4000 State, Special Purpose	1,103,763	1,452,085	1,513,996
5000 Federal, General Purpose	48	0	0
6000 Federal, Special Purpose	401,250	763,487	776,500
7000 Revenues from Other School Districts	63,311	45,000	45,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	13,129,928	14,554,394	15,082,451
EXPENDITURES			
00 Regular Instruction	8,487,915	9,070,027	9,488,652
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,078,541	1,190,514	1,241,955
30 Vocational Education Instruction	188,670	217,421	235,161
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	357,421	979,712	1,023,872
70 Other Instructional Programs	12,984	13,000	13,000
80 Community Services	141,971	178,287	174,145
90 Support Services	2,611,823	2,897,648	2,973,005
B. TOTAL EXPENDITURES	12,879,325	14,546,609	15,149,790
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	150,000	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	250,603	-142,215	-67,339
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	167,260	170,000	5,000
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	71,661	75,000	1,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	626,107	650,000	687,002
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	120,000
G.L.890 Unassigned Fund Balance	923,531	875,000	287,391
F. TOTAL BEGINNING FUND BALANCE	1,788,559	1,770,000	1,100,393
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	11,450	170,000	5,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,824	75,000	1,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	643,966	725,000	757,490
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	362,348	0	0
G.L.888 Assigned to Other Purposes	158,487	0	200,000
G.L.890 Unassigned Fund Balance	860,823	657,785	69,564
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,038,898	1,627,785	1,033,054

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	2,535,695	2,552,253	2,552,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	3,167	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,538,863	2,552,253	2,552,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	30,246	36,500	36,500
2122 Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	125,428	117,000	117,000
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	40,739	50,000	50,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	370	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Day Care, Sales of Goods, Supplies and Services	0	220,000	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	171,999	0	220,000
2300 Investment Earnings	17,157	5,000	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	35,263	65,000	65,000
2600 Fines and Damages	10,236	10,000	10,000
2700 Rentals and Leases	60	1,000	1,000
2800 Insurance Recoveries	7,279	0	0
2900 Local Support Nontax, Unassigned	108,143	98,000	98,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	546,919	602,500	602,500
STATE, GENERAL PURPOSE			
3100 Apportionment	7,688,842	8,276,906	8,654,490

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
3121 Special Education--General Apportionment	180,655	191,002	200,995
3300 Local Effort Assistance	606,277	671,161	736,970
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	8,475,774	9,139,069	9,592,455
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	897,885	967,332	1,014,413
4122 Special Ed-Infants and Toddlers-State	XXXXX	32,180	26,547
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	132,182	252,910	216,693
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	25,574	150,000	210,650
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	26,424	21,498	27,031
4174 Highly Capable	15,097	15,709	15,840
4188 Day Care	0	0	0
4198 School Food Services	6,600	12,456	2,822
4199 Transportation--Operations	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	XXXXX	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Day Care--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	1,103,763	1,452,085	1,513,996
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	48	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	48	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Stimulus--Title I	0	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6114 Federal Stimulus--IDEA	0	0	0
6118 Federal Stimulus--Competitive Grants	0	0	0
6119 Federal Stimulus--Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6124 Special Education--Supplemental	0	0	0
6125 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6138 Secondary Vocational Education	4,865	5,000	5,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	146,639	125,000	140,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	33,759	433,487	431,500
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	194,127	165,000	165,000
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Day Care	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	21,860	35,000	35,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	401,250	763,487	776,500
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	20,000	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	XXXXX	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
7197 Support Services	0	0	0
7198 School Food Services	23,967	0	20,000
7199 Transportation	0	0	0
7301 Nonhigh Participation	39,344	25,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	63,311	45,000	45,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	XXXXX	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,129,928	14,554,394	15,082,451

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EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REGULAR INSTRUCTION			
01 Basic Education	8,487,304	8,956,928	9,373,563
02 Alternative Learning Experience	612	113,099	115,089
03 Basic Education - Dropout Reengagement	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	8,487,915	9,070,027	9,488,652
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	0
14 Federal Stimulus - IDEA	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,078,541	1,158,334	1,215,408
22 Special Education, Infants and Toddlers, State	XXXXX	32,180	26,547
24 Special Education, Supplemental, Federal	0	0	0
25 Special Education, Infants and Toddlers, Federal	XXXXX	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	1,078,541	1,190,514	1,241,955
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	183,883	212,585	230,325
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	4,787	4,836	4,836
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	188,670	217,421	235,161
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	XXXXX	XXXXX	0
45 Skills Center, Basic, State	0	0	XXXXX
46 Skills Center, Federal	0	0	XXXXX
46 Skill Center, Federal	XXXXX	XXXXX	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	144,287	121,573	146,673
52 School Improvement, Federal Other Title Grants under ESEA, Federal	33,218	435,375	429,987
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	131,813	246,065	209,205
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	21,890	150,000	210,650
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	26,213	26,699	27,357
66 Student Achievement, State	0	XXXXX	XXXXX
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	357,421	979,712	1,023,872
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	12,984	13,000	13,000
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	12,984	13,000	13,000
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	133,381	118,199	121,062
88 Day Care	0	0	0
89 Other Community Services	8,590	60,088	53,083
80 TOTAL COMMUNITY SERVICES	141,971	178,287	174,145
SUPPORT SERVICES			

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
97 District-wide Support	1,879,662	2,128,193	2,205,799
98 School Food Services	434,500	440,100	441,706
99 Pupil Transportation	297,661	329,355	325,500
90 TOTAL SUPPORT SERVICES	2,611,823	2,897,648	2,973,005
TOTAL PROGRAM EXPENDITURES	12,879,325	14,546,609	15,149,790

Ia Center School District No.101

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	9,373,563	0		5,385,617	588,372	2,033,821	717,880	623,873	14,000	10,000
02 ALE	115,089	0	0	67,382	0	22,707	15,000	10,000	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	9,488,652	0	0	5,452,999	588,372	2,056,528	732,880	633,873	14,000	10,000
11 Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - SFSEF and Education Jobs	0	0		0	0	0	0	0	0	0
14 Federal Stimulus - IDEA	0	0		0	0	0	0	0	0	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
19 Federal Stimulus - Other	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	1,215,408	0		0	0	0	0	1,215,408	0	0
22 Sp Ed, I&T, St	26,547	0		0	0	0	0	26,547	0	0
24 Sp Ed, Sup, Fed	0	0		0	0	0	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0

La Center School District No.101

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,241,955	0		0	0	0	0	1,241,955	0	0
31 Voc, Basic, St	230,325	0		106,991	17,163	48,807	14,845	42,519	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	4,836	0		0	0	0	1,900	0	0	2,936
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	235,161	0		106,991	17,163	48,807	16,745	42,519	0	2,936
45 Skill Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	146,673	0		67,994	32,640	44,539	1,500	0	0	0
52 Other Title Grants under ESEA, Federal	429,987	0	0	25,210	0	4,777	400,000	0	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	209,205	0		110,108	30,737	65,860	2,500	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	210,650	0		0	0	0	210,650	0	0	0

La Center School District No.101

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	27,357	0		0	14,876	10,281	2,000	200	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,023,872	0	0	203,312	78,253	125,457	616,650	200	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	13,000	0		0	0	0	10,500	1,500	1,000	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,000	0		0	0	0	10,500	1,500	1,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	121,062	0		0	21,179	10,383	89,500	0	0	0

La Center School District No.101

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Day Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	53,083	0	0	0	29,914	15,669	5,000	2,500	0	0
TOTAL COMMUNITY SERVICES	174,145	0	0	0	51,093	26,052	94,500	2,500	0	0
97 Distwide Suppt	2,205,799	0	0	233,294	625,093	359,600	187,000	735,162	10,150	55,500
98 Schl Food Serv	441,706	0	0	0	126,163	86,543	228,000	500	500	0
99 Pupil Transp	325,500	0	0	0	0	0	0	325,500	0	0
TOTAL SUPPORT SERVICES	2,973,005	0	0	233,294	751,256	446,143	415,000	1,061,162	10,650	55,500
OBJECT TOTALS	15,149,790	0	0	5,996,596	1,486,137	2,702,987	1,886,275	2,983,709	25,650	68,436

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2012-2013	(2) % of Total	(3) Budget 2013-2014	(4) % of Total	(5) Budget 2014-2015	(6) % of Total
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	5,597,967	43.46	5,752,756	39.55	5,996,596	39.58
(3) Classified Salaries	1,443,975	11.21	1,460,326	10.04	1,486,137	9.81
(4) Employee Benefits and Payroll Taxes	2,372,201	18.42	2,607,556	17.93	2,702,987	17.84
(5) Supplies and Materials	820,607	6.37	1,836,625	12.63	1,886,275	12.45
(7) Purchased Services	2,624,188	20.38	2,795,010	19.21	2,983,709	19.69
(8) Travel	14,944	0.12	25,900	0.18	25,650	0.17
(9) Capital Outlay	5,444	0.04	68,436	0.47	68,436	0.45
TOTAL EXPENDITURES	12,879,325	100.00	14,546,609	100.00	15,149,790	100.00

La Center School District No.101

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	2,552,000	0	2,552,000	45.00	1,148,400
Spring 2015	2,552,000	0	2,552,000	55.00	1,403,600
1100 TOTAL LOCAL TAXES:					2,552,000

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	0	0.000	0	0.00	XXXXX
Spring 2015	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Ia Center School District No.101

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES			
100 General Student Body	61,607	156,000	170,000
200 Athletics	97,895	208,400	241,900
300 Classes	5,362	17,600	19,570
400 Clubs	32,174	85,335	86,600
600 Private Moneys	8,589	12,500	16,000
A. TOTAL REVENUES	205,627	479,835	534,070
EXPENDITURES			
100 General Student Body	58,134	140,000	154,045
200 Athletics	89,737	227,700	238,400
300 Classes	5,660	17,600	19,570
400 Clubs	32,562	83,735	85,200
600 Private Moneys	9,549	12,500	16,000
B. TOTAL EXPENDITURES	195,643	481,535	513,215
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	9,984	-1,700	20,855
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	113,659	0	0
G.L.819 Restricted to Fund Purposes	0	145,000	145,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	113,659	145,000	145,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	123,643	143,300	165,855
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	123,643	143,300	165,855

La Center School District No.101

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

La Center School District No.101
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,156,370	1,186,500	1,216,500
2000 Local Nontax Support	1,552	10,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,157,922	1,196,500	1,226,500
EXPENDITURES			
Matured Bond Expenditures	710,000	775,000	830,000
Interest on Bonds	433,613	411,450	393,325
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	5,000	5,000
B. TOTAL EXPENDITURES	1,143,613	1,191,450	1,228,325
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	14,310	5,050	-1,825
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	667,471	0	0
G.L.830 Restricted for Debt Service	0	665,000	686,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	667,471	665,000	686,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	681,780	665,000	686,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	5,050	0

La Center School District No.101
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.890 Unassigned Fund Balance	0	0	-1,825
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	681,780	670,050	684,175

Ia Center School District No.101

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Taxes	1,153,495	1,186,500	1,216,500
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,875	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,156,370	1,186,500	1,216,500
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	1,551	10,000	10,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	1	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,552	10,000	10,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,157,922	1,196,500	1,226,500

La Center School District No.101

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	1,200,000	0	1,200,000	45.00	540,000
Spring 2015	1,230,000	0	1,230,000	55.00	676,500
1100 TOTAL LOCAL TAXES:					1,216,500

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	0	0.000	0	0.00	XXXXX
Spring 2015	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	97,926	78,500	100,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	88,000	88,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	875,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	97,926	1,041,500	188,000
EXPENDITURES			
10 Sites	0	265,000	0
20 Buildings	0	85,000	50,000
30 Equipment	0	0	0
40 Energy	0	225,000	225,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	5,118	10,000	10,000
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	17,696	585,000	285,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	80,231	456,500	-97,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	-488,371	34,859	30,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	80,900
G.L.890 Unassigned Fund Balance	0	-443,000	0
F. TOTAL BEGINNING FUND BALANCE	-488,371	-408,141	110,900
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	34,860	0	30,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	-443,000	48,359	0
G.L.890 Unassigned Fund Balance	0	0	-16,100
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	-408,140	48,359	13,900

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

La Center School District No.101

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	151	3,500	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	25,000	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	97,775	50,000	97,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	97,926	78,500	100,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	88,000	88,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4166 Student Achievement	0	XXXXX	XXXXX
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	88,000	88,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	875,000	0
9000 TOTAL OTHER FINANCING SOURCES	0	875,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	97,926	1,041,500	188,000