

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	13,544,912	438,035	1,213,500	379,500	0
Total Appropriation (Expenditures)	13,644,349	438,435	1,235,015	316,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	60,000	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	-99,437	-400	-21,515	3,500	0
Beginning Total Fund Balance	1,105,000	120,000	675,000	5,000	0
Ending Total Fund Balance	1,005,563	119,600	653,485	8,500	0

SECTION B: EXCESS LEVIES FOR 2013

COLLECTION

Excess levies approved by voters for 2013 collection	2,552,563	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2013 collection after rollback	2,552,563	XXXX	1,170,000	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 2010-2011	(2)\n% of Total1	(3) Budget 2011-2012	(4) % of Total2	(5) Budget 2012-2013	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,489.63		1,468.00		1,487.00	
FTE Certificated Employees	92.210		84.910		85.109	
FTE Classified Employees	20.406		34.458		34.295	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	12,570,051		13,245,830		13,544,912	
Total Expenditures	12,511,167		13,297,998		13,644,349	
Total Beginning Fund Balance	1,500,373		1,525,000		1,105,000	
Total Ending Fund Balance	1,559,256		1,375,832		1,005,563	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	7,826,939	62.56	8,514,801	64.03	8,736,158	64.03
Federal Stimulus	364,189	2.91	0	0.00	0	0.00
Special Education Instruction	1,024,885	8.19	1,040,823	7.83	1,057,800	7.75
Vocational Instruction	322,327	2.58	238,004	1.79	199,507	1.46
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	264,018	2.11	874,994	6.58	862,513	6.32
Other Instructional Programs	11,046	0.09	10,500	0.08	10,500	0.08
Community Services	115,145	0.92	102,127	0.77	117,120	0.86
Support Services	2,582,619	20.64	2,516,749	18.93	2,660,751	19.50
Total - Program Groups	12,511,167	100.00	13,297,998	100.00	13,644,349	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	8,420,971	67.31	9,247,425	69.54	9,446,456	69.23
Teaching Support	480,069	3.84	510,545	3.84	503,068	3.69
Other Supportive Activities	1,882,055	15.04	1,820,238	13.69	1,945,762	14.26
Building Administration	896,134	7.16	918,449	6.91	928,118	6.80
Central Administration	831,940	6.65	801,341	6.03	820,945	6.02
Total - Activity Groups	12,511,167	100.00	13,297,998	100.00	13,644,349	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,582,106	44.62	5,453,753	41.01	5,541,108	40.61
Classified Salaries	1,411,393	11.28	1,331,531	10.01	1,361,294	9.98

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2010-2011	(2)\n% of Total1	(3) Budget 2011-2012	(4) % of Total2	(5) Budget 2012-2013	(6) % of Total3
Employee Benefits and Payroll Taxes	2,241,206	17.91	2,387,686	17.96	2,417,407	17.72
Supplies, Instructional Resources and Noncapitalized Items	692,425	5.53	1,537,998	11.57	1,636,786	12.00
Purchased Services	2,501,025	19.99	2,463,065	18.52	2,595,789	19.02
Travel	22,670	0.18	25,542	0.19	25,542	0.19
Capital Outlay	60,344	0.48	98,423	0.74	66,423	0.49
Total - Objects	12,511,167	100.00	13,297,998	100.00	13,644,349	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2010-2011	Budget 2/ 2011-2012	Budget 3/ 2012-2013
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	48.44	50.00	50.00
2. Grade 1	118.85	100.00	102.00
3. Grade 2	99.66	116.00	103.00
4. Grade 3	107.10	101.00	128.00
5. Grade 4	138.09	112.00	108.00
6. Grade 5	142.88	138.00	117.00
7. Grade 6	123.75	143.00	137.00
8. Grade 7	131.28	124.00	144.00
9. Grade 8	126.82	132.00	121.00
10. Grade 9	147.84	150.00	152.00
11. Grade 10	113.48	120.00	124.00
12. Grade 11 (excluding Running Start)	77.31	85.00	96.00
13. Grade 12 (excluding Running Start)	79.53	69.00	73.00
14. SUBTOTAL	1,455.03	1,440.00	1,455.00
15. Running Start	34.60	28.00	32.00
16. TOTAL K-12	1,489.63	1,468.00	1,487.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	92.210	84.910	85.109
2. General Fund FTE Classified Employees /4	20.406	34.458	34.295

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 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,276,637	2,378,920	2,497,865
2000 Local Nontax Support	571,821	617,250	606,250
3000 State, General Purpose	7,983,653	8,282,660	8,421,206
4000 State, Special Purpose	1,029,683	1,203,737	1,214,516
5000 Federal, General Purpose	116	0	0
6000 Federal, Special Purpose	686,884	738,263	760,075
7000 Revenues from Other School Districts	21,256	25,000	45,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,570,051	13,245,830	13,544,912
EXPENDITURES			
00 Regular Instruction	7,826,939	8,514,801	8,736,158
10 Federal Stimulus	364,189	0	0
20 Special Education Instruction	1,024,885	1,040,823	1,057,800
30 Vocational Education Instruction	322,327	238,004	199,507
40 Skills Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	264,018	874,994	862,513
70 Other Instructional Programs	11,046	10,500	10,500
80 Community Services	115,145	102,127	117,120
90 Support Services	2,582,619	2,516,749	2,660,751
B. TOTAL EXPENDITURES	12,511,167	13,297,998	13,644,349
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	97,000	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)	58,883	-149,168	-99,437
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	31,845	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	XXXXX	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	55,112	146,653	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	23,919	30,000	30,000
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	0	669,750	625,000
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	250,000	225,000
G.L.890 Unassigned Fund Balance	1,187,798	428,597	225,000
F. TOTAL BEGINNING FUND BALANCE	1,500,373	1,525,000	1,105,000
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.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	178,270	0	0
G.L.825 Restricted for Skills Center	XXXXX	XXXXX	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	72,811	146,653	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	23,919	30,000	30,000
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	625,558	669,750	625,000
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	250,000	225,000
G.L.890 Unassigned Fund Balance	658,698	279,429	125,563
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,559,256	1,375,832	1,005,563

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

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La Center School District No.101**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 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
LOCAL TAXES			
1100 Local Property Tax	2,274,574	2,378,920	2,497,865
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,063	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,276,637	2,378,920	2,497,865
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	45,352	41,250	31,250
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skills 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	107,979	102,000	117,000
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	37,703	40,000	50,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	4,053	0	0
2245 Skills Center, Sales of Goods, Supplies and Services	0	0	0
2288 Day Care, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	200,470	255,000	225,000
2300 Investment Earnings	7,710	8,000	7,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	48,142	60,000	65,000
2600 Fines and Damages	9,861	10,000	10,000
2700 Rentals and Leases	390	1,000	1,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	110,163	100,000	100,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	571,821	617,250	606,250
STATE, GENERAL PURPOSE			
3100 Apportionment	7,239,663	7,521,925	7,643,810

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La Center School District No.101

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
3121 Special Education--General Apportionment	182,280	177,519	169,525
3300 Local Effort Assistance	561,711	583,216	607,871
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	7,983,653	8,282,660	8,421,206
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	842,606	863,304	888,275
4126 State Institutions, Special Education	0	0	0
4134 Middle School Career and Technical Education	0	0	XXXXX
4155 Learning Assistance	118,573	125,960	131,307
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	28,276	172,450	154,700
4159 Institutions--Juveniles in Adult Jails	0	0	0
4163 Promoting Academic Success	0	XXXXX	XXXXX
4165 Transitional Bilingual	14,175	14,854	14,053
4166 Student Achievement	0	0	0
4174 Highly Capable	13,800	14,713	14,882
4175 Professional Development	0	XXXXX	XXXXX
4188 Day Care	0	0	0
4198 School Food Services	12,254	12,456	11,299
4199 Transportation--Operations	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	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	1,029,683	1,203,737	1,214,516
FEDERAL, GENERAL PURPOSE			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
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
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	116	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	116	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Stimulus--Title I	40,725	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	316,767	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
6124 Special Education--Supplemental	0	0	0
6138 Secondary Vocational Education	4,427	7,500	7,500
6146 Skills Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	98,378	139,276	131,088
6152 School Improve, Fed Other Title Grants under ESEA, Fed	27,564	436,487	436,487
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
6198 School Food Services	180,013	120,000	150,000
6199 Transportation--Operations	0	0	0
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
6224 Special Education--Supplemental	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skills 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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
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
6324 Special Education--Supplemental	0	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	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	19,011	35,000	35,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	686,884	738,263	760,075
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	20,000
7121 Special Education	0	0	0
7131 Vocational Education	0	0	0
7145 Skills Center	0	0	0
7163 Promoting Academic Success	0	XXXXX	XXXXX
7189 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	21,256	25,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	21,256	25,000	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	XXXXX	XXXXX	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
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	12,570,051	13,245,830	13,544,912

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SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2010-2011	(2) % of Total	(3) Budget 2011-2012	(4) % of Total	(5) Budget 2012-2013	(6) % of Total
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	5,582,106	44.62	5,453,753	41.01	5,541,108	40.61
(3) Classified Salaries	1,411,393	11.28	1,331,531	10.01	1,361,294	9.98
(4) Employee Benefits and Payroll Taxes	2,241,206	17.91	2,387,686	17.96	2,417,407	17.72
(5) Supplies and Materials	692,425	5.53	1,537,998	11.57	1,636,786	12.00
(7) Purchased Services	2,501,025	19.99	2,463,065	18.52	2,595,789	19.02
(8) Travel	22,670	0.18	25,542	0.19	25,542	0.19
(9) Capital Outlay	60,344	0.48	98,423	0.74	66,423	0.49
TOTAL EXPENDITURES	12,511,167	100.00	13,297,998	100.00	13,644,349	100.00

La Center School District No.101

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES			
100 General Student Body	71,640	161,000	156,000
200 Atheltics	76,755	139,700	168,200
300 Classes	6,711	18,000	17,700
400 Clubs	32,620	88,535	87,135
600 Private Moneys	6,384	6,500	9,000
A. TOTAL REVENUES	194,110	413,735	438,035
EXPENDITURES			
100 General Student Body	56,702	147,500	140,000
200 Atheltics	77,072	146,000	186,000
300 Classes	5,784	16,500	17,700
400 Clubs	30,150	85,735	85,735
600 Private Moneys	6,123	6,500	9,000
B. TOTAL EXPENDITURES	175,831	402,235	438,435
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	18,279	11,500	-400
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	XXXXX	XXXXX	120,000
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	115,000	0
G.L.890 Unassigned Fund Balance	86,890	0	0
D. TOTAL BEGINNING FUND BALANCE	86,890	115,000	120,000
E. 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.819 Restricted to Fund Purposes	XXXXX	XXXXX	119,600
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	126,500	0
G.L.890 Unassigned Fund Balance	105,169	0	0

Continued

La Center School District No.101
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
F. TOTAL ENDING FUND BALANCE (C+D) 1/	105,169	126,500	119,600

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 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,124,312	1,104,050	1,138,500
2000 Local Nontax Support	2,215	15,000	15,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	146,653	641,653	60,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,273,179	1,760,703	1,213,500
EXPENDITURES			
Matured Bond Expenditures	815,674	1,250,800	760,000
Interest on Bonds	410,659	487,357	470,015
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	1,226,333	1,743,157	1,235,015
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)	46,846	17,546	-21,515
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	XXXXX	XXXXX	675,000
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	660,437	0
G.L.890 Unassigned Fund Balance	613,591	0	0
F. TOTAL BEGINNING FUND BALANCE	613,591	660,437	675,000
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	XXXXX	XXXXX	619,035
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0

Continued

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

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
G.L.889 Assigned to Fund Purposes	0	677,983	34,450
G.L.890 Unassigned Fund Balance	660,437	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	660,437	677,983	653,485

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	132,902	73,500	123,500
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	17,000	0
9000 Other Financing Sources	0	160,000	168,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	132,902	338,500	379,500
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	0	100,000	50,000
30 Equipment	0	0	0
40 Energy	0	160,000	256,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	4,710	5,000	10,000
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	4,710	265,000	316,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	146,653	49,653	60,000
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)	-18,461	23,847	3,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skills Center	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	0	0	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 Restricted from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Continued

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2010-2011	(2) Budget 2011-2012	(3) Budget 2012-2013
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	0	73,080	5,000
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	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	91,540	73,080	5,000
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.825 Restricted for Skills Center	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	0	0	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 Restricted 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	96,927	0
G.L.866 Restricted from Impact Fee Proceeds	73,080	0	5,000
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	3,500
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	73,080	96,927	8,500

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.

Continued

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

La Center School District No.101

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2012-2013

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Energy Savings Projects	256,000	0	0	0	0	256,000	0	0	0
Impact Fee Program Admin	10,000	0	0	0	0	0	0	10,000	0
Misc Potential Other Projects	50,000	0	50,000	0	0	0	0	0	0
TOTAL EXPENDITURES	316,000	0	50,000	0	0	256,000	0	10,000	0