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	13,183,221	367,000	1,354,653	25,105,000	0
Total Appropriation (Expenditures)	13,293,315	360,400	1,349,000	1,105,000	0
Other Financing Uses--Transfers Out (G.L. 536)	100,000	XXXX	0	46,653	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	-210,094	6,600	5,653	23,953,347	0
Beginning Total Fund Balance	1,350,000	100,000	600,000	44,000	0
Ending Total Fund Balance	1,139,906	106,600	605,653	23,997,347	0
SECTION B: EXCESS LEVIES FOR 2011 COLLECTION					
Excess levies approved by voters for 2011 collection	2,315,250	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2011 collection after rollback	2,315,250	XXXX	1,220,000	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.

La Center School District No.101

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2008-2009	(2) % of Total	(3) Budget 2009-2010	(4) % of Total	(5) Budget 2010-2011	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,497.16				1,469.00	
FTE Certificated Employees	89.875				86.205	
FTE Classified Employees	34.150				34.600	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	13,251,078		13,739,854		13,183,221	
Total Expenditures	13,082,520		13,795,026		13,293,315	
Total Beginning Fund Balance	1,214,759		1,271,653		1,350,000	
Total Ending Fund Balance	1,283,925		1,056,762		1,139,906	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	6,941,676	53.06	8,114,433	58.82	8,316,794	62.56
Federal Stimulus	0	0.00	542,096	3.93	30,796	0.23
Special Education Instruction	0	0.00	1,418,240	10.28	1,062,183	7.99
Vocational Instruction	0	0.00	332,288	2.41	338,435	2.55
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	0	0.00	839,798	6.09	854,841	6.43
Other Instructional Programs	0	0.00	10,500	0.08	10,500	0.08
Community Services	0	0.00	94,258	0.68	100,186	0.75
Support Services	0	0.00	2,443,413	17.71	2,579,580	19.41
Total - Program Groups	13,082,520	100.00	13,795,026	100.00	13,293,315	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	0	0.00	9,821,540	71.20	9,222,037	69.37
Teaching Support	0	0.00	404,710	2.93	492,416	3.70
Other Supportive Activities	0	0.00	1,930,024	13.99	1,929,905	14.52
Building Administration	893,958	6.83	931,860	6.76	899,611	6.77
Central Administration	0	0.00	706,892	5.12	749,346	5.64
Total - Activity Groups	13,082,520	100.00	13,795,026	100.00	13,293,315	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,587,914	42.71	5,505,551	39.91	5,537,365	41.66
Classified Salaries	1,470,191	11.24	1,378,158	9.99	1,342,921	10.10

La Center School District No.101

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2008-2009	(2) % of Total	(3) Budget 2009-2010	(4) % of Total	(5) Budget 2010-2011	(6) % of Total
Employee Benefits and Payroll Taxes	2,326,799	17.79	2,212,847	16.04	2,276,784	17.13
Supplies, Instructional Resources and Noncapitalized Items	667,945	5.11	1,517,553	11.00	1,608,414	12.10
Purchased Services	2,950,171	22.55	3,063,567	22.21	2,416,231	18.18
Travel	26,026	0.20	21,100	0.15	20,350	0.15
Capital Outlay	53,474	0.41	96,250	0.70	91,250	0.69
Total - Objects	13,082,520	100.00	13,795,026	100.00	13,293,315	100.00

La Center School District No.101

FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2008-2009	Budget 2/ 2009-2010	Budget 3/ 2010-2011
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten	50.50	48.00	54.00
2. Grade 1	101.00	101.00	115.00
3. Grade 2	137.00	101.00	99.00
4. Grade 3	132.80	137.00	96.00
5. Grade 4	127.00	133.00	132.00
6. Grade 5	128.10	125.00	137.00
7. Grade 6	127.00	139.00	129.00
8. Grade 7	118.00	126.00	127.00
9. Grade 8	121.30	118.00	128.00
10. Grade 9	128.40	135.00	133.00
11. Grade 10	112.20	128.00	122.00
12. Grade 11 (excluding Running Start)	101.20	87.00	87.00
13. Grade 12 (excluding Running Start)	86.60	87.00	88.00
14. SUBTOTAL	1,471.10	1,465.00	1,447.00
15. Running Start	26.06	13.50	22.00
16. TOTAL K-12	1,497.16	1,478.50	1,469.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	89.875	85.877	86.205
2. General Fund FTE Classified Employees /4	34.150	35.446	34.600

1/ Enrollment and Staff are the final and accepted counts as captured in the P-223 and S-275 Systems, respectively.

2/ Enrollment and staff counts are as reported as of March, at the point when the budget year is opened. These counts remain constant and are not subject to change with subsequent updates to the P-223 and S-275 Systems, 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.

La Center School District No.101

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	2,019,202	2,157,750	2,265,638
2000 | Local Nontax Support	494,303	605,500	611,750
3000 | State, General Purpose	7,661,800	8,192,886	8,346,908
4000 | State, Special Purpose	1,692,615	1,273,603	1,198,223
5000 | Federal, General Purpose	146	0	0
6000 | Federal, Special Purpose	1,337,957	1,485,115	735,702
7000 | Revenues from Other School Districts	45,056	25,000	25,000
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**13,251,078**	**13,739,854**	**13,183,221**
EXPENDITURES			
00 | Regular Instruction	6,941,676	8,114,433	8,316,794
10 | Federal Stimulus	0	542,096	30,796
20 | Special Education Instruction	0	1,418,240	1,062,183
30 | Vocational Education Instruction	0	332,288	338,435
40 | Skills Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	0	839,798	854,841
70 | Other Instructional Programs	0	10,500	10,500
80 | Community Services	0	94,258	100,186
90 | Support Services	0	2,443,413	2,579,580
B. TOTAL EXPENDITURES	**13,082,520**	**13,795,026**	**13,293,315**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**99,392**	**159,719**	**100,000**
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)	**69,166**	**-214,891**	**-210,094**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	XXXXX	0
G.L.830 Restricted for Debt Service	0	146,653	100,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0

Continued

La Center School District No.101

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
G.L.845	Restricted for Self-Insurance	XXXXX	XXXXX	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	150,000	150,000
G.L.872	Committed to Minimum Fund Balance Policy	XXXXX	XXXXX	689,751
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	XXXXX	XXXXX	0
G.L.888	Assigned to Other Purposes	XXXXX	XXXXX	0
G.L.890	Unassigned Fund Balance	0	975,000	410,249
F.	**TOTAL BEGINNING FUND BALANCE**	**1,214,759**	**1,271,653**	**1,350,000**
G.	**G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)**	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	55,052	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	XXXXX	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	XXXXX	XXXXX	0
G.L.830	Restricted for Debt Service	115,460	146,653	146,652
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845	Restricted for Self-Insurance	XXXXX	XXXXX	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	186,139	150,000	150,000
G.L.872	Committed to Minimum Fund Balance Policy	XXXXX	XXXXX	664,666
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	XXXXX	XXXXX	0
G.L.888	Assigned to Other Purposes	XXXXX	XXXXX	0
G.L.890	Unassigned Fund Balance	927,273	760,109	178,588
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**1,283,925**	**1,056,762**	**1,139,906**

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 extingishments. 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 reserved fund balances.

La Center School District No.101

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES			
100 | General Student Body	72,893	144,350	158,150
200 | Atheltics	71,988	83,725	96,000
300 | Classes	7,837	24,500	24,500
400 | Clubs	34,959	74,150	80,100
600 | Private Moneys	65	3,250	8,250
A. TOTAL REVENUES	**187,743**	**329,975**	**367,000**
EXPENDITURES			
100 | General Student Body	79,988	129,700	145,500
200 | Atheltics	57,006	126,400	121,300
300 | Classes	7,908	16,500	18,000
400 | Clubs	35,177	68,900	68,100
600 | Private Moneys	0	3,000	7,500
B. TOTAL EXPENDITURES	**180,080**	**344,500**	**360,400**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**7,663**	**-14,525**	**6,600**
BEGINNING FUND BALANCE			
G.L.810 | Restricted for Other Items	0	0	0
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		XXXXX	100,000
G.L.890 | Unassigned Fund Balance	0	115,000	0
D. TOTAL BEGINNING FUND BALANCE	**114,415**	**115,000**	**100,000**
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.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		XXXXX	106,600
G.L.890 | Unassigned Fund Balance	122,078	100,475	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**122,078**	**100,475**	**106,600**

Continued

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 reserved fund balances.

La Center School District No.101

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	1,105,176	1,146,500	1,193,000
2000 | Local Nontax Support	10,243	15,000	15,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	172,718	159,719	146,653
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**1,288,137**	**1,321,219**	**1,354,653**
EXPENDITURES			
Matured Bond Expenditures	560,425	598,457	667,000
Interest on Bonds	711,850	691,851	677,000
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	**1,272,274**	**1,295,308**	**1,349,000**
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)	**15,863**	**25,911**	**5,653**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	600,000
G.L.890 Unassigned Fund Balance	0	500,000	0
F. TOTAL BEGINNING FUND BALANCE	**592,328**	**500,000**	**600,000**
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.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	XXXXX	XXXXX	0
G.L.889 Assigned to Fund Purposes	XXXXX	XXXXX	605,653
G.L.890 Unassigned Fund Balance	608,191	525,911	0

Continued

La Center School District No.101

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	**608,191**	**525,911**	**605,653**

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	53,311	105,000	105,000
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	8,426	0	0
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	25,000,000	25,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**61,737**	**25,105,000**	**25,105,000**
EXPENDITURES			
10 | Sites	0	0	1,000,000
20 | Buildings	0	10,000,000	100,000
30 | Equipment	0	0	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	2,516	5,000	5,000
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**2,516**	**10,005,000**	**1,105,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**73,326**	**0**	**46,653**
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)	**-14,106**	**15,100,000**	**23,953,347**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	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

Continued

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Actual 2008-2009	(2) Budget 2009-2010	(3) Budget 2010-2011
G.L.865	Restricted from Other Proceeds	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	XXXXX	XXXXX	44,000
G.L.867	Restricted from Mitigation Fee Proceeds	XXXXX	XXXXX	0
G.L.869	Restricted from Undistributed Proceeds	XXXXX	XXXXX	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**45,298**	**0**	**44,000**
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	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	23,997,347
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	31,193	0	0
G.L.866	Restricted from Impact Fee Proceeds	XXXXX	XXXXX	0
G.L.867	Restricted from Mitigation Fee Proceeds	XXXXX	XXXXX	0
G.L.869	Restricted from Undistributed Proceeds	0	XXXXX	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	XXXXX	XXXXX	0
G.L.890	Unassigned Fund Balance	0	15,100,000	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**31,193**	**15,100,000**	**23,997,347**

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 extingishments. 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 DS3 for detail of estimated outstanding nonvoted bond detail information.

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