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	13,245,830	413,735	1,265,703	123,500	0
Total Appropriation (Expenditures)	13,297,998	402,235	1,248,157	105,000	0
Other Financing Uses--Transfers Out (G.L. 536)	97,000	XXXX	0	49,653	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	-149,168	11,500	17,546	-31,153	0
Beginning Total Fund Balance	1,525,000	115,000	650,000	46,000	0
Ending Total Fund Balance	1,375,832	126,500	667,546	14,847	0
SECTION B: EXCESS LEVIES FOR 2012 COLLECTION					
Excess levies approved by voters for 2012 collection	2,431,013	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2012 collection after rollback	2,431,013	XXXX	1,100,000	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 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,460.77		1,469.00		1,468.00	
FTE Certificated Employees	87.800		86.205		84.910	
FTE Classified Employees	31.814		34.600		34.458	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	12,615,008		13,183,221		13,245,830	
Total Expenditures	12,349,195		13,293,315		13,297,998	
Total Beginning Fund Balance	1,283,925		1,350,000		1,525,000	
Total Ending Fund Balance	1,500,373		1,139,906		1,375,832	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	7,623,346	61.73	8,316,794	62.56	8,514,801	64.03
Federal Stimulus	410,346	3.32	30,796	0.23	0	0.00
Special Education Instruction	1,071,395	8.68	1,062,183	7.99	1,040,823	7.83
Vocational Instruction	343,266	2.78	338,435	2.55	238,004	1.79
Skills Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	330,899	2.68	854,841	6.43	874,994	6.58
Other Instructional Programs	19,580	0.16	10,500	0.08	10,500	0.08
Community Services	98,664	0.80	100,186	0.75	102,127	0.77
Support Services	2,451,700	19.85	2,579,580	19.41	2,516,749	18.93
Total - Program Groups	12,349,195	100.00	13,293,315	100.00	13,297,998	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	8,396,177	67.99	9,222,037	69.37	9,247,425	69.54
Teaching Support	419,418	3.40	492,416	3.70	510,545	3.84
Other Supportive Activities	1,896,890	15.36	1,929,905	14.52	1,820,238	13.69
Building Administration	889,226	7.20	899,611	6.77	918,449	6.91
Central Administration	747,485	6.05	749,346	5.64	801,341	6.03
Total - Activity Groups	12,349,195	100.00	13,293,315	100.00	13,297,998	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	5,571,224	45.11	5,537,365	41.66	5,453,753	41.01
Classified Salaries	1,447,854	11.72	1,342,921	10.10	1,331,531	10.01

La Center School District No.101

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2009-2010	(2)\n% of Total1	(3) Budget 2010-2011	(4) % of Total2	(5) Budget 2011-2012	(6) % of Total3
Employee Benefits and Payroll Taxes	2,194,017	17.77	2,276,784	17.13	2,387,686	17.96
Supplies, Instructional Resources and Noncapitalized Items	655,958	5.31	1,608,414	12.10	1,537,998	11.57
Purchased Services	2,422,654	19.62	2,416,231	18.18	2,463,065	18.52
Travel	20,336	0.16	20,350	0.15	25,542	0.19
Capital Outlay	37,152	0.30	91,250	0.69	98,423	0.74
Total - Objects	12,349,195	100.00	13,293,315	100.00	13,297,998	100.00

La Center School District No.101

FY ENROLLMENT AND STAFF COUNTS

	Final 1/ 2009-2010	Budget 2/ 2010-2011	Budget 3/ 2011-2012
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /5	60.00	54.00	50.00
2. Grade 1	101.00	115.00	100.00
3. Grade 2	99.00	99.00	116.00
4. Grade 3	128.00	96.00	101.00
5. Grade 4	139.00	132.00	112.00
6. Grade 5	129.00	137.00	138.00
7. Grade 6	127.00	129.00	143.00
8. Grade 7	127.00	127.00	124.00
9. Grade 8	118.00	128.00	132.00
10. Grade 9	127.00	133.00	150.00
11. Grade 10	106.60	122.00	120.00
12. Grade 11 (excluding Running Start)	89.80	87.00	85.00
13. Grade 12 (excluding Running Start)	90.40	88.00	69.00
14. SUBTOTAL	1,441.80	1,447.00	1,440.00
15. Running Start	18.97	22.00	28.00
16. TOTAL K-12	1,460.77	1,469.00	1,468.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	87.800	86.205	84.910
2. General Fund FTE Classified Employees /4	31.814	34.600	34.458

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.

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.

La Center School District No.101

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	2,126,897	2,265,638	2,378,920
2000 | Local Nontax Support	614,288	611,750	617,250
3000 | State, General Purpose	7,993,411	8,346,908	8,282,660
4000 | State, Special Purpose	1,094,454	1,198,223	1,203,737
5000 | Federal, General Purpose	129	0	0
6000 | Federal, Special Purpose	759,532	735,702	738,263
7000 | Revenues from Other School Districts	26,296	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	**12,615,008**	**13,183,221**	**13,245,830**
EXPENDITURES			
00 | Regular Instruction	7,623,346	8,316,794	8,514,801
10 | Federal Stimulus	410,346	30,796	0
20 | Special Education Instruction	1,071,395	1,062,183	1,040,823
30 | Vocational Education Instruction	343,266	338,435	238,004
40 | Skills Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	330,899	854,841	874,994
70 | Other Instructional Programs	19,580	10,500	10,500
80 | Community Services	98,664	100,186	102,127
90 | Support Services	2,451,700	2,579,580	2,516,749
B. TOTAL EXPENDITURES	**12,349,195**	**13,293,315**	**13,297,998**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**50,741**	**100,000**	**97,000**
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)	**215,072**	**-210,094**	**-149,168**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	55,052	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	XXXXX	0	0
G.L.830 Restricted for Debt Service	115,460	100,000	146,653
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	30,000

Continued

La Center School District No.101

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.845	Restricted for Self-Insurance	XXXXX	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	225,617	150,000	0
G.L.872	Committed to Minimum Fund Balance Policy	XXXXX	689,751	669,750
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	XXXXX	0	0
G.L.888	Assigned to Other Purposes	XXXXX	0	250,000
G.L.890	Unassigned Fund Balance	1,187,798	410,249	428,597
F.	**TOTAL BEGINNING FUND BALANCE**	**1,283,925**	**1,350,000**	**1,525,000**
G.	**G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)**	**XXXXX**	**XXXXX**	**XXXXX**
ENDING 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	XXXXX	0	0
G.L.830	Restricted for Debt Service	55,112	146,652	146,653
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	30,000
G.L.845	Restricted for Self-Insurance	XXXXX	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	225,617	150,000	0
G.L.872	Committed to Minimum Fund Balance Policy	XXXXX	664,666	669,750
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	XXXXX	0	0
G.L.888	Assigned to Other Purposes	XXXXX	0	250,000
G.L.890	Unassigned Fund Balance	1,187,798	178,588	279,429
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**1,500,373**	**1,139,906**	**1,375,832**

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

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
LOCAL TAXES			
1100 | Local Property Tax	2,126,401	2,265,638	2,378,920
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	496	0	0
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
1000 | TOTAL LOCAL TAXES	**2,126,897**	**2,265,638**	**2,378,920**
LOCAL SUPPORT NONTAX			
2100 | Tuitions and Fees, Unassigned	18,368	41,250	41,250
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	94,027	99,500	102,000
2188 | Day Care Tuitions and Fees	0	0	0
2200 | Sales of Goods, Supplies, and Services, Unassigned	29,835	40,000	40,000
2231 | Secondary Voc. Ed., Sales of Goods, Supplies, and Services	4,915	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 Services, Sales of Goods, Supplies and Services	0	0	0
2298 | School Food Services, Sales of Goods, Supplies and Services	215,978	255,000	255,000
2300 | Investment Earnings	13,276	12,000	8,000
2400 | Interfund Loan Interest Earnings	0	0	0
2500 | Gifts and Donations	21,693	60,000	60,000
2600 | Fines and Damages	13,375	10,000	10,000
2700 | Rentals and Leases	385	1,000	1,000
2800 | Insurance Recoveries	33,193	0	0
2900 | Local Support Nontax, Unassigned	169,242	93,000	100,000
2910 | E-Rate	0	0	0
2000 | TOTAL LOCAL SUPPORT NONTAX	**614,288**	**611,750**	**617,250**

Continued

La Center School District No.101

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
STATE, GENERAL PURPOSE			
3100 | Apportionment	7,655,442	7,605,898	7,521,925
3121 | Special Education--General Apportionment	187,569	188,296	177,519
3300 | Local Effort Assistance	150,400	552,714	583,216
3600 | State Forests	0	0	0
3900 | Other State General Purpose, Unassigned	0	0	0
3000 | TOTAL STATE, GENERAL PURPOSE	**7,993,411**	**8,346,908**	**8,282,660**
STATE, SPECIAL PURPOSE			
4100 | Special Purpose, Unassigned	0	0	0
4121 | Special Education	878,741	873,887	863,304
4126 | State Institutions, Special Education	0	0	0
4134 | Middle School Career and Technical Education	0	0	0
4155 | Learning Assistance	105,317	105,345	125,960
4156 | State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 | Special and Pilot Programs	30,581	182,375	172,450
4159 | Institutions-Juveniles in Adult Jails	XXXXX	0	0
4165 | Transitional Bilingual	17,173	15,064	14,854
4166 | Student Achievement	39,359	0	0
4174 | Highly Capable	12,841	13,699	14,713
4188 | Day Care	0	0	0
4198 | School Food Services	10,442	7,853	12,456
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 Agencies	0	0	0
4356 | State Institutions, Centers, Homes, Delinquent--Other State Agencies	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

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La Center School District No.101

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
4000 | TOTAL STATE, SPECIAL PURPOSE	**1,094,454**	**1,198,223**	**1,203,737**
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
5400 | Federal in lieu of Taxes	0	0	0
5500 | Federal Forests	129	0	0
5600 | Qualified Bond Interest Credit - Federal	0	0	0
5000 | TOTAL FEDERAL, GENERAL PURPOSE	**129**	**0**	**0**
FEDERAL, SPECIAL PURPOSE			
6100 | Special Purpose, OSPI, Unassigned	0	0	0
6111 | Federal Stimulus--Title I	19,789	32,239	0
6112 | Federal Stimulus--School Improvement	0	0	0
6113 | Federal Stimulus--State Fiscal Stabilization Fund	299,921	0	0
6114 | Federal Stimulus--IDEA	0	0	0
6118 | Federal Stimulus--Competitive Grants	0	0	0
6119 | Federal Stimulus--Other	91,184	0	0
6121 | Special Education--Medicaid Reimbursement	0	0	0
6124 | Special Education--Supplemental	839	0	0
6138 | Secondary Vocational Education	5,553	7,500	7,500
6146 | Skills Center	0	0	0
6151 | ESEA Disadvantaged, Federal	88,374	105,692	139,276
6152 | Other Title Grants under ESEA, Federal	44,765	443,271	436,487
6153 | 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

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La Center School District No.101

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
6188	Day Care	0	0	0
6189	Other Community Services	0	0	0
6198	School Food Services	184,189	112,000	120,000
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	ESEA Disadvantaged, Federal	0	0	0
6252	Other Title Grants under ESEA, Federal	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

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La Center School District No.101

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
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
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 | ESEA Disadvantaged, Federal	0	0	0
6352 | Other Title Grants under ESEA, Federal	0	0	0
6353 | 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	24,918	35,000	35,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**759,532**	**735,702**	**738,263**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7121 | Special Education	0	0	0
7131 | Vocational Education	0	0	0
7145 | Skills Center	0	0	0

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La Center School District No.101

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
7189 | Other Community Services	0	0	0
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	26,296	25,000	25,000
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**26,296**	**25,000**	**25,000**
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
8500 | Nonfederal, ESD	0	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	**12,615,008**	**13,183,221**	**13,245,830**

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REGULAR INSTRUCTION			
01 | Basic Education	7,623,346	8,316,794	8,514,801
02 | Alternative Learning Experience	XXXXX	0	0
00 | TOTAL REGULAR INSTRUCTION	**7,623,346**	**8,316,794**	**8,514,801**
FEDERAL STIMULUS			
11 | Federal Stimulus - Title I	25,607	30,796	0
12 | Federal Stimulus - School Improvement	0	0	0
13 | Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	382,144	XXXXX	0
13 | Federal Stimulus - State Fiscal Stabilization Fund		0	
14 | Federal Stimulus - IDEA	0	0	0
18 | Federal Stimulus - Competitive Grants	0	0	0
19 | Federal Stimulus - Other	2,595	0	0
10 | TOTAL FEDERAL STIMULUS	**410,346**	**30,796**	**0**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	1,070,556	1,062,183	1,040,823
24 | Special Education, Supplemental, Federal	839	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**1,071,395**	**1,062,183**	**1,040,823**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	334,315	331,185	230,754
34 | Middle School Career and Technical Education, State	0	0	0
38 | Vocational, Federal	8,951	7,250	7,250
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**343,266**	**338,435**	**238,004**
SKILLS CENTER INSTRUCTION			
45 | Skills Center, Basic, State	0	0	0
46 | Skills Center, Federal	0	0	0
40 | TOTAL SKILLS CENTER INSTRUCTION	**0**	**0**	**0**
COMPENSATORY EDUCATION INSTUCTION			
51 | ESEA Disadvantaged, Federal	99,359	105,787	135,929
52 | Other Title Grants under ESEA, Federal	44,236	441,474	433,926
53 | ESEA Migrant, Federal	0	0	0
54 | Reading First, Federal	0	0	0

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
55 | Learning Assistance Program (LAP), State	104,757	101,122	123,188
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	22,870	182,534	172,528
59 | Institutions - Juveniles in Adult Jails	XXXXX	0	0
61 | Head Start, Federal	0	0	0
62 | Math and Science, Professional Development, Federal	0	0	0
63 | Promoting Academic Success	0	0	
64 | Limited English Proficiency, Federal	0	0	0
65 | Transitional Bilingual, State	23,660	23,924	9,423
66 | Student Achievement, State	36,016	0	0
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	**330,899**	**854,841**	**874,994**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	0	0	0
73 | Summer School	0	0	0
74 | Highly Capable	14,244	10,500	10,500
75 | Professional Development, State	5,336	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	**19,580**	**10,500**	**10,500**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	98,664	100,186	102,127
88 | Day Care	0	0	0
89 | Other Community Services	0	0	0
80 | TOTAL COMMUNITY SERVICES	**98,664**	**100,186**	**102,127**
SUPPORT SERVICES			
97 | Districtwide Support	1,719,189	1,885,615	1,784,358
98 | School Food Services	398,227	409,797	418,068
99 | Pupil Transportation	334,283	284,168	314,323

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
90 | TOTAL SUPPORT SERVICES	**2,451,700**	**2,579,580**	**2,516,749**
TOTAL PROGRAM EXPENDITURES	**12,349,195**	**13,293,315**	**13,297,998**

La Center School District No.101

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES			
100 | General Student Body	71,370	158,150	161,000
200 | Atheltics	45,051	96,000	139,700
300 | Classes	8,435	24,500	18,000
400 | Clubs	23,447	80,100	88,535
600 | Private Moneys	3,798	8,250	6,500
A. TOTAL REVENUES	**152,101**	**367,000**	**413,735**
EXPENDITURES			
100 | General Student Body	82,374	145,500	147,500
200 | Atheltics	62,327	121,300	146,000
300 | Classes	9,009	18,000	16,500
400 | Clubs	29,348	68,100	85,735
600 | Private Moneys	4,232	7,500	6,500
B. TOTAL EXPENDITURES	**187,289**	**360,400**	**402,235**
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	**-35,188**	**6,600**	**11,500**
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		100,000	115,000
G.L.890 | Unassigned Fund Balance	122,078	0	0
D. TOTAL BEGINNING FUND BALANCE	**122,078**	**100,000**	**115,000**
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	86,890	106,600	126,500
G.L.890 | Unassigned Fund Balance		0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	**86,890**	**106,600**	**126,500**

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 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	1,131,254	1,193,000	1,104,050
2000 | Local Nontax Support	4,765	15,000	15,000
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	159,686	146,653	146,653
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**1,295,705**	**1,354,653**	**1,265,703**
EXPENDITURES			
Matured Bond Expenditures	598,455	667,000	755,800
Interest on Bonds	691,849	677,000	487,357
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	**1,290,304**	**1,349,000**	**1,248,157**
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)	**5,401**	**5,653**	**17,546**
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	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	600,000	650,000
G.L.890 Unassigned Fund Balance	608,191	0	0
F. TOTAL BEGINNING FUND BALANCE	**608,191**	**600,000**	**650,000**
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	0	0
G.L.889 Assigned to Fund Purposes	613,591	605,653	667,546
G.L.890 Unassigned Fund Balance	XXXXX	0	0

Continued

La Center School District No.101

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	**613,591**	**605,653**	**667,546**

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	174,740	105,000	123,500
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	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	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**174,740**	**25,105,000**	**123,500**
EXPENDITURES			
10 | Sites	0	1,000,000	0
20 | Buildings	0	100,000	100,000
30 | Equipment	0	0	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	5,448	5,000	5,000
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**5,448**	**1,105,000**	**105,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**108,945**	**46,653**	**49,653**
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)	**60,348**	**23,953,347**	**-31,153**
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 2009-2010	(2) Budget 2010-2011	(3) Budget 2011-2012
G.L.865	Restricted from Other Proceeds	91,540	0	0
G.L.866	Restricted from Impact Fee Proceeds	XXXXX	44,000	46,000
G.L.867	Restricted from Mitigation Fee Proceeds	XXXXX	0	0
G.L.869	Restricted from Undistributed Proceeds	XXXXX	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	XXXXX	0	0
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**31,193**	**44,000**	**46,000**
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	23,997,347	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	91,540	0	0
G.L.866	Restricted from Impact Fee Proceeds	XXXXX	0	46,000
G.L.867	Restricted from Mitigation Fee Proceeds	XXXXX	0	0
G.L.869	Restricted from Undistributed Proceeds	XXXXX	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	XXXXX	0	-31,153
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**91,540**	**23,997,347**	**14,847**

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.