

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	21,219,433	538,600	2,630,577	49,672,625	0
Total Appropriation (Expenditures)	21,197,589	517,500	2,848,800	49,672,625	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	21,844	21,100	-218,223	0	0
Beginning Total Fund Balance	1,600,000	140,000	1,769,630	48,400,000	0
Ending Total Fund Balance	1,621,844	161,100	1,551,407	48,400,000	0
SECTION B: EXCESS LEVIES FOR 2019 COLLECTION					
Excess levies approved by voters for 2019 collection	2,954,259	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,099,958	0	0	0	0
Net excess levy amount for 2019 collection after rollback	1,854,301	XXXX	3,775,000	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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,646.34		1,652.00		1,652.00	
FTE Certificated Employees	106.528		109.565		107.900	
FTE Classified Employees	89.644		61.530		58.945	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	18,052,482		20,263,879		21,219,433	
Total Expenditures	17,852,567		20,205,973		21,197,589	
Total Beginning Fund Balance	1,403,658		1,850,000		1,600,000	
Total Ending Fund Balance	1,628,229		1,907,906		1,621,844	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	10,520,170	58.93	11,817,887	58.49	12,647,526	59.66
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	2,178,197	12.20	2,449,801	12.12	2,735,692	12.91
Vocational Instruction	277,681	1.56	393,650	1.95	272,781	1.29
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	494,729	2.77	958,381	4.74	734,685	3.47
Other Instructional Programs	71,208	0.40	0	0.00	73,201	0.35
Community Services	217,509	1.22	140,109	0.69	142,578	0.67
Support Services	4,093,073	22.93	4,446,145	22.00	4,591,126	21.66
Total - Program Groups	17,852,567	100.00	20,205,973	100.00	21,197,589	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	10,812,526	60.57	12,256,499	60.66	12,908,148	60.89
Teaching Support	1,763,055	9.88	1,885,702	9.33	1,882,361	8.88
Other Supportive Activities	2,666,074	14.93	3,294,825	16.31	3,410,049	16.09
Building Administration	1,205,347	6.75	1,203,984	5.96	1,354,612	6.39
Central Administration	1,405,564	7.87	1,564,963	7.75	1,642,419	7.75
Total - Activity Groups	17,852,567	100.00	20,205,973	100.00	21,197,589	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	7,513,124	42.08	7,867,161	38.93	8,658,353	40.85
Classified Salaries	2,575,806	14.43	2,727,960	13.50	2,844,241	13.42

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	3,833,310	21.47	4,386,497	21.71	4,374,637	20.64
Supplies, Instructional Resources and Noncapitalized Items	1,037,957	5.81	1,830,830	9.06	1,450,451	6.84
Purchased Services	2,787,058	15.61	3,213,496	15.90	3,641,507	17.18
Travel	58,763	0.33	48,529	0.24	46,900	0.22
Capital Outlay	46,549	0.26	131,500	0.65	181,500	0.86
Total - Objects	17,852,567	100.00	20,205,973	100.00	21,197,589	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	109.50	105.00	105.00
2. Grade 1	113.50	110.00	110.00
3. Grade 2	120.56	112.00	112.00
4. Grade 3	131.50	118.00	118.00
5. Grade 4	125.42	128.00	128.00
6. Grade 5	121.40	123.00	123.00
7. Grade 6	123.60	125.00	125.00
8. Grade 7	139.18	130.00	130.00
9. Grade 8	124.08	135.00	135.00
10. Grade 9	133.57	130.00	130.00
11. Grade 10	134.26	136.00	136.00
12. Grade 11 (excluding Running Start)	112.79	135.00	135.00
13. Grade 12 (excluding Running Start)	86.63	98.00	98.00
14. SUBTOTAL	1,575.99	1,585.00	1,585.00
15. Running Start	52.63	54.00	54.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	17.72	13.00	13.00
18. TOTAL K-12	1,646.34	1,652.00	1,652.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	106.528	109.565	107.900
2. General Fund FTE Classified Employees /4	89.644	61.530	58.945

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,651,379	2,747,930	2,333,941
2000 Local Nontax Support	539,595	687,800	630,200
3000 State, General Purpose	11,716,633	12,668,107	14,548,396
4000 State, Special Purpose	2,462,768	2,828,540	2,695,896
5000 Federal, General Purpose	4	0	0
6000 Federal, Special Purpose	682,103	1,271,502	878,000
7000 Revenues from Other School Districts	0	25,000	25,000
8000 Revenues from Other Entities	0	35,000	0
9000 Other Financing Sources	0	0	108,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	18,052,482	20,263,879	21,219,433
EXPENDITURES			
00 Regular Instruction	10,520,170	11,817,887	12,647,526
10 Federal Stimulus	0	0	0
20 Special Education Instruction	2,178,197	2,449,801	2,735,692
30 Vocational Education Instruction	277,681	393,650	272,781
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	494,729	958,381	734,685
70 Other Instructional Programs	71,208	0	73,201
80 Community Services	217,509	140,109	142,578
90 Support Services	4,093,073	4,446,145	4,591,126
B. TOTAL EXPENDITURES	17,852,567	20,205,973	21,197,589
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)	199,915	57,906	21,844
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	21,683	0	0
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.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	16,572	0	0
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 Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	200,000	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	175,547	250,000	0
G.L.890 Unassigned Fund Balance	1,189,856	400,000	1,600,000
G.L.891 Unassigned to Minimum Fund Balance Policy		1,000,000	0
F. TOTAL BEGINNING FUND BALANCE	1,403,658	1,850,000	1,600,000
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.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	21,683	0	0
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.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	16,572	0	0
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 Economic Stabilization	0	0	0
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	175,547	0	0
G.L.890 Unassigned Fund Balance	1,414,427	907,906	1,621,844
G.L.891 Unassigned to Minimum Fund Balance Policy	0	1,000,000	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,628,229	1,907,906	1,621,844

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	2,646,494	2,747,930	2,333,941
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	4,885	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,651,379	2,747,930	2,333,941
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	52,467	49,300	51,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	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	141,466	158,000	130,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	56,706	286,500	259,200
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	12	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, 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	151,963	0	0
2300 Investment Earnings	9,961	10,000	16,000
2400 Interfund Loan Interest Earnings	7,227	0	0
2500 Gifts and Donations	27,570	60,000	55,000
2600 Fines and Damages	11,086	18,000	15,000
2700 Rentals and Leases	2,002	1,000	1,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	7,292	105,000	103,000
2910 E-Rate	71,844	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	539,595	687,800	630,200
STATE, GENERAL PURPOSE			
3100 Apportionment	10,630,485	11,515,574	13,542,070

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	309,296	344,577	292,184
3300 Local Effort Assistance	776,852	807,956	714,142
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	11,716,633	12,668,107	14,548,396
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	5,012	0
4121 Special Education	1,429,215	1,512,506	1,596,093
4122 Special Ed-Infants and Toddlers-State	31,430	24,734	19,191
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	223,949	206,772	208,688
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	103,139	327,650	72,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	37,530	32,928	40,000
4174 Highly Capable	15,878	40,009	30,000
4188 Childcare	0	0	0
4198 School Food Services	4,227	4,154	3,000
4199 Transportation--Operations	617,400	674,775	726,924
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	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 Childcare--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	2,462,768	2,828,540	2,695,896
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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	4	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	4	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	175,000	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	5,679	0	0
6124 Special Education--Supplemental	254,196	259,875	266,500
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	3,402	3,500	3,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	83,190	123,127	123,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	29,582	525,000	290,000
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 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	164,271	25,000	165,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	120,824	125,000	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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 Childcare	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
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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 Childcare	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	20,959	35,000	30,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	682,103	1,271,502	878,000
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
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	0	25,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	25,000	25,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	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	10,000	0
8500 Nonfederal, ESD	0	25,000	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	35,000	0
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	108,000
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	108,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	18,052,482	20,263,879	21,219,433

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EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	10,414,928	11,674,886	12,514,450
02 Alternative Learning Experience	104,636	142,401	131,076
03 Basic Education - Dropout Reengagement	606	600	2,000
00 TOTAL REGULAR INSTRUCTION	10,520,170	11,817,887	12,647,526
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,884,006	2,175,160	2,444,192
22 Special Education, Infants and Toddlers, State	30,654	25,000	25,000
24 Special Education, Supplemental, Federal	263,537	249,641	266,500
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,178,197	2,449,801	2,735,692
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	274,440	393,650	269,281
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	3,240	0	3,500
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	277,681	393,650	272,781
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	75,258	63,445	227,341
52 Other Title Grants under ESEA-Federal	43,013	629,879	131,542
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	244,584	230,876	215,003
56 State Institutions, Centers and Homes, Delinquent	0	0	0

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	99,984	2,461	114,764
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	31,891	31,720	46,035
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	494,729	958,381	734,685
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	17,169	0	73,201
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	54,040	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	71,208	0	73,201
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	160,690	140,109	142,578
88 Child Care	0	0	0
89 Other Community Services	56,819	0	0
80 TOTAL COMMUNITY SERVICES	217,509	140,109	142,578
SUPPORT SERVICES			
97 District-wide Support	2,882,936	3,208,084	3,318,144
98 School Food Services	431,211	488,286	466,058
99 Pupil Transportation	778,926	749,775	806,924
90 TOTAL SUPPORT SERVICES	4,093,073	4,446,145	4,591,126
TOTAL PROGRAM EXPENDITURES	17,852,567	20,205,973	21,197,589

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
01 Basic Education	12,514,450	0		6,882,212	823,091	2,828,272	764,125	1,166,350	18,900	31,500
02 ALE	131,076	0		83,376	0	30,700	8,500	8,500	0	0
03 Basic Education - Dropout Reengagement	2,000	0		0	0	0	0	2,000	0	0
TOTAL REGULAR INSTRUCTION	12,647,526	0		6,965,588	823,091	2,858,972	772,625	1,176,850	18,900	31,500
18 Federal Stimulus - Competitive Grants	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	2,444,192	0		895,870	477,545	568,277	21,500	475,500	5,500	0
22 Sp Ed, I&T, St	25,000	0		0	0	0	0	25,000	0	0
24 Sp Ed, Sup, Fed	266,500	0		162,568	0	62,077	0	41,855	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
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	2,735,692	0		1,058,438	477,545	630,354	21,500	542,355	5,500	0
31 Voc, Basic, St	269,281	0		145,269	18,931	62,081	15,000	28,000	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	3,500	0		0	0	0	0	2,000	1,500	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

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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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	272,781	0		145,269	18,931	62,081	15,000	30,000	1,500	0
45 Skil 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
47 Skill Cntr, Fclty Upg	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	227,341	0		166,103	0	61,238	0	0	0	0
52 Other Title Grants under ESEA -Federal	131,542	0	0	25,516	0	6,026	100,000	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	215,003	0		1,939	114,859	54,205	41,000	1,500	1,500	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	114,764	0		76,500	0	17,064	15,000	3,200	3,000	0
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	46,035	0		0	19,657	8,378	18,000	0	0	0
67 Ind Ed, Fd,	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
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	734,685	0	0	270,058	134,516	146,911	174,000	4,700	4,500	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	73,201	0		0	0	0	45,701	2,500	0	25,000
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	73,201	0		0	0	0	45,701	2,500	0	25,000
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	142,578	0		0	39,026	10,927	12,625	80,000	0	0
88 Child Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	142,578	0	0	0	39,026	10,927	12,625	80,000	0	0
97 Distwide Suppt	3,318,144	0	0	219,000	1,190,486	567,985	204,000	995,673	16,000	125,000
98 Schl Food Serv	466,058	0	0	0	160,646	97,407	205,000	2,505	500	0
99 Pupil Transp	806,924	0	0	0	0	0	0	806,924	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
TOTAL SUPPORT SERVICES	4,591,126	0	0	219,000	1,351,132	665,392	409,000	1,805,102	16,500	125,000
OBJECT TOTALS	21,197,589	0	0	8,658,353	2,844,241	4,374,637	1,450,451	3,641,507	46,900	181,500

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	7,513,124	42.08	7,867,161	38.93	8,658,353	40.85
(3) Classified Salaries	2,575,806	14.43	2,727,960	13.50	2,844,241	13.42
(4) Employee Benefits and Payroll Taxes	3,833,310	21.47	4,386,497	21.71	4,374,637	20.64
(5) Supplies and Materials	1,037,957	5.81	1,830,830	9.06	1,450,451	6.84
(7) Purchased Services	2,787,058	15.61	3,213,496	15.90	3,641,507	17.18
(8) Travel	58,763	0.33	48,529	0.24	46,900	0.22
(9) Capital Outlay	46,549	0.26	131,500	0.65	181,500	0.86
TOTAL EXPENDITURES	17,852,567	100.00	20,205,973	100.00	21,197,589	100.00

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	9,784,714	54.81	11,879,552	58.79	12,300,826	58.03
28 Extracur	384,692	2.15	336,947	1.67	397,322	1.87
29 Pmt to SD	643,120	3.60	40,000	0.20	210,000	0.99
TOTAL TEACHING ACTIVITIES	10,812,526	60.57	12,256,499	60.66	12,908,148	60.89
TEACHING SUPPORT						
22 Lrn Resrc	301,004	1.69	345,576	1.71	365,041	1.72
24 Guid/Coun	277,289	1.55	298,418	1.48	353,774	1.67
25 Pupil M/S	167,144	0.94	175,896	0.87	174,250	0.82
26 Health	426,289	2.39	425,683	2.11	466,148	2.20
31 InstProDev	150,007	0.84	225,629	1.12	164,648	0.78
32 Inst Tech	284,541	1.59	264,000	1.31	188,500	0.89
33 Curriculum	30,654	0.17	150,500	0.74	170,000	0.80
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	1,763,055	9.88	1,885,702	9.33	1,882,361	8.88
OTHER SUPPORT ACTIVITIES						
42 Food	175,394	0.98	225,033	1.11	185,000	0.87
44 Operation	203,282	1.14	210,987	1.04	225,643	1.06
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	161,321	0.90	749,775	3.71	806,924	3.81
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	0	0.00	0	0.00	0	0.00
59 Transfers	0	0.00	0	0.00	0	0.00
62 Grnd Mnt	227,547	1.27	269,958	1.34	249,530	1.18
63 Oper Bldg	609,296	3.41	574,832	2.84	608,783	2.87
64 Maintnce	315,467	1.77	371,000	1.84	389,000	1.84
65 Utilities	288,290	1.61	326,000	1.61	309,000	1.46
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	139,022	0.78	170,000	0.84	150,000	0.71
72 Info Sys	319,350	1.79	382,240	1.89	338,995	1.60
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	29,590	0.17	15,000	0.07	15,000	0.07
83 Interest	0	0.00	0	0.00	1,633	0.01

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84 Principal	0	0.00	0	0.00	9,440	0.04
85 Debt Expn	0	0.00	0	0.00	108,000	0.51
91 Publ Actv	197,515	1.11	0	0.00	13,101	0.06
TOTAL OTHER SUPPORT ACTIVITIES	2,666,074	14.93	3,294,825	16.31	3,410,049	16.09
UNIT ADMINISTRATION						
23 Princ Off	1,205,347	6.75	1,203,984	5.96	1,354,612	6.39
TOTAL UNIT ADMINISTRATION	1,205,347	6.75	1,203,984	5.96	1,354,612	6.39
CENTRAL ADMINISTRATION						
11 Bd of Dir	52,508	0.29	51,523	0.25	49,500	0.23
12 Supt Off	328,252	1.84	417,821	2.07	444,272	2.10
13 Busns Off	386,584	2.17	452,055	2.24	426,157	2.01
14 HR	102,793	0.58	89,383	0.44	123,374	0.58
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	398,450	2.23	413,643	2.05	448,241	2.11
41 Supervisn	52,535	0.29	52,266	0.26	55,415	0.26
51 Supervisn	205	0.00	0	0.00	0	0.00
61 Supv Bldg	84,237	0.47	88,272	0.44	95,460	0.45
TOTAL CENTRAL ADMINISTRATION	1,405,564	7.87	1,564,963	7.75	1,642,419	7.75
TOTAL EXPENDITURES	17,852,567	100.00	20,205,973	100.00	21,197,589	100.00

La Center School District No. 101

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	89.200	82.67	17.055	28.93
28 Extracurricular	0.000	0.00	0.416	0.71
TOTAL TEACHING ACTIVITIES	89.200	82.67	17.471	29.64
TEACHING SUPPORT				
22 Learning Resources	1.500	1.39	2.030	3.44
24 Guidance and Counseling	4.000	3.71	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	3.393	5.76
26 Health/Related Services	4.000	3.71	0.000	0.00
31 InstProDev	0.200	0.19	0.000	0.00
TOTAL TEACHING SUPPORT	9.700	8.99	5.423	9.20
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.336	5.66
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	5.09
63 Operation of Buildings	XXXXX	XXXXX	8.363	14.19
72 Information Systems	0.000	0.00	3.000	5.09
91 Public Activities	XXXXX	XXXXX	0.303	0.51
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	18.002	30.54
UNIT ADMINISTRATION				
23 Principal's Office	5.000	4.63	8.891	15.08
TOTAL UNIT ADMINISTRATION	5.000	4.63	8.891	15.08
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.500	1.39	1.727	2.93
13 Business Office	0.000	0.00	4.091	6.94
14 Human Resources	0.000	0.00	1.000	1.70
21 Supervision - Instruction	2.500	2.32	0.625	1.06
41 Supervision - Nutrition Services	0.000	0.00	0.715	1.21
61 Supervision - Building	0.000	0.00	1.000	1.70
TOTAL CENTRAL ADMINISTRATION	4.000	3.71	9.158	15.54
TOTAL FTE STAFF	107.900	100.00	58.945	100.00

La Center School District No. 101

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

La Center School District No.101

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	65,900	171,500	191,500
200 Athletics	89,483	223,700	223,700
300 Classes	5,533	32,000	32,000
400 Clubs	34,918	75,300	75,300
600 Private Moneys	16,837	16,100	16,100
A. TOTAL REVENUES	212,670	518,600	538,600
EXPENDITURES			
100 General Student Body	52,152	169,000	169,000
200 Athletics	93,285	225,700	225,700
300 Classes	7,294	20,500	20,500
400 Clubs	38,411	77,300	77,300
600 Private Moneys	18,778	25,000	25,000
B. TOTAL EXPENDITURES	209,919	517,500	517,500
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	2,751	1,100	21,100
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	133,236	142,944	140,000
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	133,236	142,944	140,000
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 for Fund Purposes	135,988	144,044	161,100
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/	135,988	144,044	161,100

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,328,968	1,373,965	2,614,577
2000 Local Nontax Support	4,794	10,000	16,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	1,422,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,333,761	2,805,965	2,630,577
EXPENDITURES			
Matured Bond Expenditures	955,000	2,476,465	2,584,400
Interest on Bonds	337,300	319,500	254,400
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	10,000	10,000
B. TOTAL EXPENDITURES	1,292,300	2,805,965	2,848,800
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)	41,461	0	-218,223
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	735,876	777,338	1,769,630
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	735,876	777,338	1,769,630
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	777,338	777,338	1,551,407
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

La Center School District No.101

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	777,338	777,338	1,551,407

La Center School District No.101

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	1,324,067	1,373,965	2,614,577
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	4,901	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,328,968	1,373,965	2,614,577
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	4,794	10,000	16,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	4,794	10,000	16,000
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	1,400,000	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	22,000	0
9000 TOTAL OTHER FINANCING SOURCES	0	1,422,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,333,761	2,805,965	2,630,577

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	987,266	903,000	525,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	3,000	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	680,000	0
9000 Other Financing Sources	0	1,500,000	49,147,625
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	990,266	3,083,000	49,672,625
EXPENDITURES			
10 Sites	143,580	1,350,000	0
20 Buildings	565,831	1,135,000	49,672,625
30 Equipment	27,623	475,000	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	120,000	0
60 Bond Issuance Expenditures	4,651	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	748,912	3,080,000	49,672,625
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)	241,354	3,000	0
BEGINNING 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.835 Restricted for Arbitrage Rebate	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.861 Restricted from Bond Proceeds	0	0	48,000,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	-188,923	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	84	400,000
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	257,865	251,270	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	68,942	251,354	48,400,000
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 Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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	48,000,000
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	0	84	400,000
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	243,047	254,270	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	243,047	254,354	48,400,000

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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	2,410	3,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	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	984,856	900,000	500,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	987,266	903,000	525,000
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	3,000	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
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	3,000	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	680,000	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	680,000	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	49,147,625
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	1,500,000	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	1,500,000	49,147,625
TOTAL REVENUES AND OTHER FINANCING SOURCES	990,266	3,083,000	49,672,625

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
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
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	0	0	0
2500 Gifts and Donations	0	0	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	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	0	0	0
5200 General Purposes 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
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	0	0	0
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	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.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
H. TOTAL BEGINNING FUND BALANCE	0	0	0
I. 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 for Fund Purposes	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.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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ 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 out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.