

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	19,304,611	498,600	1,319,200	1,250,000	0
Total Appropriation (Expenditures)	19,262,050	515,200	1,304,800	1,000,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	42,561	-16,600	14,400	250,000	0
Beginning Total Fund Balance	1,100,000	142,944	723,531	251,354	0
Ending Total Fund Balance	1,142,561	126,344	737,931	501,354	0
SECTION B: EXCESS LEVIES FOR 2017 COLLECTION					
Excess levies approved by voters for 2017 collection	2,679,600	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2017 collection after rollback	2,679,600	XXXX	1,355,000	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 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,530.17		1,569.65		1,587.00	
FTE Certificated Employees	87.441		104.889		106.000	
FTE Classified Employees	32.269		53.176		55.041	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	14,330,972		16,698,979		19,304,611	
Total Expenditures	14,256,122		16,744,538		19,262,050	
Total Beginning Fund Balance	1,176,603		1,115,965		1,100,000	
Total Ending Fund Balance	1,251,453		1,070,406		1,142,561	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	9,460,456	66.36	10,056,493	60.06	11,318,448	58.76
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	1,181,108	8.28	2,009,964	12.00	1,861,896	9.67
Vocational Instruction	217,487	1.53	254,274	1.52	292,793	1.52
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	435,562	3.06	962,984	5.75	1,061,428	5.51
Other Instructional Programs	14,307	0.10	43,000	0.26	134,500	0.70
Community Services	173,919	1.22	248,832	1.49	236,336	1.23
Support Services	2,773,284	19.45	3,168,991	18.93	4,356,649	22.62
Total - Program Groups	14,256,122	100.00	16,744,538	100.00	19,262,050	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	9,288,492	65.15	10,997,829	65.68	11,920,679	61.89
Teaching Support	1,033,652	7.25	1,282,321	7.66	1,433,035	7.44
Other Supportive Activities	1,886,805	13.24	2,280,529	13.62	3,211,933	16.67
Building Administration	991,308	6.95	1,085,687	6.48	1,164,455	6.05
Central Administration	1,055,866	7.41	1,098,172	6.56	1,531,948	7.95
Total - Activity Groups	14,256,122	100.00	16,744,538	100.00	19,262,050	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	6,058,308	42.50	6,838,021	40.84	7,437,790	38.61
Classified Salaries	1,647,121	11.55	2,175,967	13.00	2,560,418	13.29

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
Employee Benefits and Payroll Taxes	2,746,766	19.27	3,601,576	21.51	3,735,537	19.39
Supplies, Instructional Resources and Noncapitalized Items	934,223	6.55	2,063,663	12.32	2,145,803	11.14
Purchased Services	2,822,160	19.80	1,964,596	11.73	3,007,595	15.61
Travel	36,881	0.26	34,779	0.21	65,379	0.34
Capital Outlay	10,663	0.07	65,936	0.39	309,528	1.61
Total - Objects	14,256,122	100.00	16,744,538	100.00	19,262,050	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2014-2015	Budget 2/ 2015-2016	Budget 3/ 2016-2017
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	53.31	100.00	102.00
2. Grade 1	113.15	106.28	102.00
3. Grade 2	108.90	118.00	119.00
4. Grade 3	99.80	110.00	132.00
5. Grade 4	112.20	100.00	115.00
6. Grade 5	126.52	114.00	110.00
7. Grade 6	124.26	128.00	117.00
8. Grade 7	115.84	126.00	120.00
9. Grade 8	145.81	117.00	125.00
10. Grade 9	155.87	147.50	135.00
11. Grade 10	130.43	139.44	145.00
12. Grade 11 (excluding Running Start)	93.44	116.05	110.00
13. Grade 12 (excluding Running Start)	78.02	80.64	88.00
14. SUBTOTAL	1,457.55	1,502.91	1,520.00
15. Running Start	54.58	48.89	54.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	18.04	17.85	13.00
18. TOTAL K-12	1,530.17	1,569.65	1,587.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	87.441	104.889	106.000
2. General Fund FTE Classified Employees /4	32.269	53.176	55.041

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,619,056	2,496,621	2,597,936
2000 Local Nontax Support	428,042	933,182	663,650
3000 State, General Purpose	9,594,521	10,877,960	12,236,726
4000 State, Special Purpose	1,318,794	1,280,329	2,452,424
5000 Federal, General Purpose	45	0	0
6000 Federal, Special Purpose	331,271	838,616	1,311,375
7000 Revenues from Other School Districts	15,494	272,271	25,000
8000 Revenues from Other Entities	23,750	0	17,500
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,330,972	16,698,979	19,304,611
EXPENDITURES			
00 Regular Instruction	9,460,456	10,056,493	11,318,448
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,181,108	2,009,964	1,861,896
30 Vocational Education Instruction	217,487	254,274	292,793
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	435,562	962,984	1,061,428
70 Other Instructional Programs	14,307	43,000	134,500
80 Community Services	173,919	248,832	236,336
90 Support Services	2,773,284	3,168,991	4,356,649
B. TOTAL EXPENDITURES	14,256,122	16,744,538	19,262,050
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)	74,850	-45,559	42,561
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	0	5,000	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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	16,572	16,572	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	712,132	687,002	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	120,000	0
G.L.890 Unassigned Fund Balance	272,353	287,391	400,000
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	700,000
F. TOTAL BEGINNING FUND BALANCE	1,176,603	1,115,965	1,100,000
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	5,000	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	16,572	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	687,002	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	120,000	0
G.L.890 Unassigned Fund Balance	1,037,651	241,832	442,561
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	700,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,251,453	1,070,406	1,142,561

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Tax	2,613,203	2,496,621	2,597,936
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	5,853	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,619,056	2,496,621	2,597,936
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	29,409	36,500	43,800
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	125,871	193,024	158,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	35,996	270,000	276,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	31	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	55,808	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	157,294	220,000	0
2300 Investment Earnings	4,762	5,000	8,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	37,301	73,850	68,850
2600 Fines and Damages	10,831	10,000	18,000
2700 Rentals and Leases	150	1,000	1,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	26,397	68,000	89,500
2910 E-Rate	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	428,042	933,182	663,650
STATE, GENERAL PURPOSE			
3100 Apportionment	8,665,449	10,018,264	10,199,195

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
3121 Special Education--General Apportionment	193,786	75,702	259,964
3300 Local Effort Assistance	735,286	783,994	777,567
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	1,000,000
3000 TOTAL STATE, GENERAL PURPOSE	9,594,521	10,877,960	12,236,726
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	216	0	5,012
4121 Special Education	969,858	815,141	1,137,098
4122 Special Ed-Infants and Toddlers-State	6,528	26,547	15,157
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	217,434	178,441	223,081
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	76,468	210,650	347,650
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	28,740	28,371	28,473
4174 Highly Capable	15,748	16,167	17,023
4188 Childcare	0	0	0
4198 School Food Services	3,802	5,012	4,155
4199 Transportation--Operations	0	0	674,775
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	1,318,794	1,280,329	2,452,424
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	45	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	45	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	175,000
6111 Federal Stimulus--Title I	0	XXXXX	XXXXX
6112 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6114 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6118 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6119 Federal Stimulus--Other	0	XXXXX	XXXXX
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	0	253,110	259,875
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	3,904	5,000	5,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	97,487	114,006	130,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	30,535	256,500	531,500
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	173,163	175,000	25,000
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6200 Direct Special Purpose Grants	0	0	150,000
6211 Federal Stimulus--Title I	0	XXXXX	XXXXX
6212 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6214 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6218 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6219 Federal Stimulus--Other	0	XXXXX	XXXXX
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
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
6311 Federal Stimulus--Title I	0	XXXXX	XXXXX
6312 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6314 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	XXXXX	XXXXX
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
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	26,182	35,000	35,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	331,271	838,616	1,311,375
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	247,271	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	15,494	25,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	15,494	272,271	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	0	10,000
8500 Nonfederal, ESD	23,750	0	7,500
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	23,750	0	17,500
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	14,330,972	16,698,979	19,304,611

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EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REGULAR INSTRUCTION			
01 Basic Education	9,313,957	10,013,616	11,161,564
02 Alternative Learning Experience	146,499	42,877	156,884
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	9,460,456	10,056,493	11,318,448
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	XXXXX	XXXXX
12 Federal Stimulus - School Improvement	0	XXXXX	XXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	XXXXX	XXXXX
14 Federal Stimulus - IDEA	0	XXXXX	XXXXX
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	XXXXX	XXXXX
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	1,163,644	1,727,302	1,579,471
22 Special Education, Infants and Toddlers, State	6,528	26,547	27,000
24 Special Education, Supplemental, Federal	10,937	256,115	255,425
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	1,181,108	2,009,964	1,861,896
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	213,164	249,438	287,957
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	4,323	4,836	4,836
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	217,487	254,274	292,793
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	106,980	114,006	124,315
52 Other Title Grants Under ESEA - Federal	32,903	XXXXX	XXXXX

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	526,224	538,478
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	196,990	178,441	289,522
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	73,529	115,348	80,000
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	25,160	28,965	29,113
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	435,562	962,984	1,061,428
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	14,307	13,000	13,000
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	30,000	121,500
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	14,307	43,000	134,500
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	128,716	193,024	182,210
88 Childcare	0	0	0
89 Other Community Services	45,203	55,808	54,126
80 TOTAL COMMUNITY SERVICES	173,919	248,832	236,336
SUPPORT SERVICES			
97 District-wide Support	2,296,699	2,402,988	3,037,440
98 School Food Services	400,350	455,503	469,434

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
99 Pupil Transportation	76,235	310,500	849,775
90 TOTAL SUPPORT SERVICES	2,773,284	3,168,991	4,356,649
TOTAL PROGRAM EXPENDITURES	14,256,122	16,744,538	19,262,050

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	11,161,564	0		6,083,325	864,825	2,456,352	954,900	774,162	15,500	12,500
02 ALE	156,884	0		68,783	11,154	31,947	31,000	14,000	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	11,318,448	0		6,152,108	875,979	2,488,299	985,900	788,162	15,500	12,500
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	1,579,471	0		607,260	413,245	443,521	19,025	93,420	3,000	0
22 Sp Ed, I&T, St	27,000	0		0	0	0	0	27,000	0	0
24 Sp Ed, Sup, Fed	255,425	0		194,035	0	61,390	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	1,861,896	0		801,295	413,245	504,911	19,025	120,420	3,000	0
31 Voc, Basic, St	287,957	0		118,905	44,067	67,896	14,570	42,519	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	4,836	0		0	0	0	1,900	0	0	2,936
39 Voc, Other	0	0		0	0	0	0	0	0	0

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 VOCATIONAL EDUCATION INSTRUCTION	292,793	0		118,905	44,067	67,896	16,470	42,519	0	2,936
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
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	124,315	0		69,584	0	27,231	5,500	22,000	0	0
52 Other Title Grants under ESEA, Federal	538,478	0	0	30,439	0	6,539	500,500	1,000	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	289,522	0		42,466	106,556	81,007	23,993	26,500	9,000	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	80,000	0		0	0	0	72,000	8,000	0	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	29,113	0		0	17,664	9,249	1,750	450	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 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
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,061,428	0	0	142,489	124,220	124,026	603,743	57,950	9,000	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	13,000	0		0	0	0	10,500	1,500	1,000	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	121,500	0		0	0	0	4,500	101,000	16,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	134,500	0		0	0	0	15,000	102,500	17,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	182,210	0		0	67,539	5,075	66,682	42,685	229	0
88 Childcare	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	54,126	0	0	0	30,285	16,341	5,000	2,500	0	0
TOTAL COMMUNITY SERVICES	236,336	0	0	0	97,824	21,416	71,682	45,185	229	0
97 Distwide Suppt	3,037,440	0	0	222,993	860,503	435,986	206,137	997,579	20,150	294,092
98 Schl Food Serv	469,434	0	0	0	144,580	93,003	227,846	3,505	500	0
99 Pupil Transp	849,775	0	0	0	0	0	0	849,775	0	0
TOTAL SUPPORT SERVICES	4,356,649	0	0	222,993	1,005,083	528,989	433,983	1,850,859	20,650	294,092

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
OBJECT TOTALS	19,262,050	0	0	7,437,790	2,560,418	3,735,537	2,145,803	3,007,595	65,379	309,528

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	6,058,308	42.50	6,838,021	40.84	7,437,790	38.61
(3) Classified Salaries	1,647,121	11.55	2,175,967	13.00	2,560,418	13.29
(4) Employee Benefits and Payroll Taxes	2,746,766	19.27	3,601,576	21.51	3,735,537	19.39
(5) Supplies and Materials	934,223	6.55	2,063,663	12.32	2,145,803	11.14
(7) Purchased Services	2,822,160	19.80	1,964,596	11.73	3,007,595	15.61
(8) Travel	36,881	0.26	34,779	0.21	65,379	0.34
(9) Capital Outlay	10,663	0.07	65,936	0.39	309,528	1.61
TOTAL EXPENDITURES	14,256,122	100.00	16,744,538	100.00	19,262,050	100.00

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	8,706,762	61.07	10,544,320	62.97	11,386,615	59.11
28 Extracur	429,360	3.01	426,962	2.55	480,644	2.50
29 Pmt to SD	152,370	1.07	26,547	0.16	53,420	0.28
TOTAL TEACHING ACTIVITIES	9,288,492	65.15	10,997,829	65.68	11,920,679	61.89
TEACHING SUPPORT						
22 Lrn Resrc	212,997	1.49	265,895	1.59	272,166	1.41
24 Guid/Coun	234,275	1.64	309,713	1.85	233,628	1.21
25 Pupil M/S	0	0.00	0	0.00	0	0.00
26 Health	21,609	0.15	210,550	1.26	310,271	1.61
31 InstProDev	107,792	0.76	125,964	0.75	147,978	0.77
32 Inst Tech	320,980	2.25	223,736	1.34	299,992	1.56
33 Curriculum	6,528	0.05	146,463	0.87	169,000	0.88
TOTAL TEACHING SUPPORT	1,033,652	7.25	1,282,321	7.66	1,433,035	7.44
OTHER SUPPORT ACTIVITIES						
42 Food	171,512	1.20	217,831	1.30	225,053	1.17
44 Operation	175,241	1.23	186,094	1.11	194,995	1.01
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	76,235	0.53	310,500	1.85	849,775	4.41
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	133,887	0.94	107,113	0.64	237,429	1.23
63 Oper Bldg	472,213	3.31	492,539	2.94	511,994	2.66
64 Maintnce	326,896	2.29	386,580	2.31	491,778	2.55
65 Utilities	290,316	2.04	323,500	1.93	326,000	1.69
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	136,778	0.96	150,000	0.90	170,000	0.88
72 Info Sys	103,727	0.73	106,372	0.64	113,409	0.59
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	0	0.00	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	91,500	0.48
TOTAL OTHER SUPPORT ACTIVITIES	1,886,805	13.24	2,280,529	13.62	3,211,933	16.67
UNIT ADMINISTRATION						
23 Princ Off	991,308	6.95	1,085,687	6.48	1,164,455	6.05
TOTAL UNIT ADMINISTRATION	991,308	6.95	1,085,687	6.48	1,164,455	6.05
CENTRAL ADMINISTRATION						
11 Bd of Dir	24,526	0.17	28,423	0.17	50,673	0.26
12 Supt Off	401,256	2.81	387,761	2.32	647,153	3.36
13 Busns Off	326,234	2.29	346,325	2.07	405,345	2.10
14 HR	80,865	0.57	74,375	0.44	83,659	0.43
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	169,387	1.19	209,710	1.25	295,732	1.54
41 Supervisn	53,598	0.38	51,578	0.31	49,386	0.26
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	1,055,866	7.41	1,098,172	6.56	1,531,948	7.95
TOTAL EXPENDITURES	14,256,122	100.00	16,744,538	100.00	19,262,050	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	88.800	83.77	22.741	41.32
28 Extracurricular	1.000	0.94	0.000	0.00
TOTAL TEACHING ACTIVITIES	89.800	84.72	22.741	41.32
TEACHING SUPPORT				
22 Learning Resources	1.000	0.94	2.030	3.69
24 Guidance and Counseling	3.000	2.83	0.000	0.00
26 Health/Related Services	3.000	2.83	0.011	0.02
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
TOTAL TEACHING SUPPORT	7.000	6.60	2.041	3.71
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.307	6.01
62 Grounds--Maintenance	XXXXX	XXXXX	2.000	3.63
63 Operation of Buildings	XXXXX	XXXXX	8.000	14.53
64 Maintenance	XXXXX	XXXXX	1.000	1.82
72 Information Systems	0.000	0.00	0.804	1.46
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	15.111	27.45
UNIT ADMINISTRATION				
23 Principal's Office	5.500	5.19	6.811	12.37
TOTAL UNIT ADMINISTRATION	5.500	5.19	6.811	12.37
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	1.89	1.000	1.82
13 Business Office	0.000	0.00	4.895	8.89
14 Human Resources	0.000	0.00	1.000	1.82
21 Supervision - Instruction	1.700	1.60	0.727	1.32
41 Supervision - Nutrition Services	0.000	0.00	0.715	1.30
TOTAL CENTRAL ADMINISTRATION	3.700	3.49	8.337	15.15
TOTAL FTE STAFF	106.000	100.00	55.041	100.00

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES			
100 General Student Body	76,645	166,000	169,500
200 Athletics	99,767	224,500	205,700
300 Classes	5,631	21,100	32,000
400 Clubs	26,276	88,400	75,300
600 Private Moneys	11,153	16,100	16,100
A. TOTAL REVENUES	219,472	516,100	498,600
EXPENDITURES			
100 General Student Body	42,294	165,500	169,000
200 Athletics	98,257	225,500	223,700
300 Classes	2,570	21,100	32,100
400 Clubs	25,066	88,400	74,300
600 Private Moneys	11,527	16,100	16,100
B. TOTAL EXPENDITURES	179,714	516,600	515,200
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	39,758	-500	-16,600
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	115,631	157,977	142,944
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	115,631	157,977	142,944
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	155,390	157,477	126,344
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/	155,390	157,477	126,344

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,246,048	1,252,224	1,309,200
2000 Local Nontax Support	2,230	10,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,248,277	1,262,224	1,319,200
EXPENDITURES			
Matured Bond Expenditures	830,000	885,000	955,000
Interest on Bonds	393,325	369,675	337,300
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	13,275	12,500
B. TOTAL EXPENDITURES	1,223,325	1,267,950	1,304,800
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)	24,952	-5,726	14,400
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	700,812	895,750	723,531
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	700,812	895,750	723,531
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	725,765	895,750	737,931
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.890 Unassigned Fund Balance		-5,726	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	725,765	890,024	737,931

La Center School District No.101

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Taxes	1,240,453	1,252,224	1,309,200
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	5,595	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,246,048	1,252,224	1,309,200
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	2,230	10,000	10,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,230	10,000	10,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,248,277	1,262,224	1,319,200

La Center School District No.101

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	218,279	133,000	250,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	4,129	88,000	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	1,000,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	222,408	221,000	1,250,000
EXPENDITURES			
10 Sites	0	0	175,000
20 Buildings	2,616	50,000	750,000
30 Equipment	0	0	55,000
40 Energy	6,326	225,000	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	9,304	10,000	0
90 Debt Expenditures	XXXXX	0	20,000
B. TOTAL EXPENDITURES	18,246	285,000	1,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	204,162	-64,000	250,000
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
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

La Center School District No.101
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	84	84	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	119,885	251,354
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	84	119,969	251,354
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	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	84	250,000
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	204,245	55,885	251,354
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	204,245	55,969	501,354

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	558	3,000	0
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	217,721	130,000	250,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	218,279	133,000	250,000
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	4,129	88,000	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	4,129	88,000	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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	1,000,000
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	1,000,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	222,408	221,000	1,250,000

Ia Center School District No.101

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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.