

**CERTIFICATION**

As Secretary to the Board of Directors of La Center School District School District No. 101 of Clark County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

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Secretary to the Board of Directors

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Budget Adoption Date**FOR ESD AND OSPI USE ONLY**

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2018 through August 31, 2019.

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ESD Superintendent or Designee

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Date

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OSPI Representative

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Date

Lock and Print Date: 09/24/2018

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## 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
<b>SECTION A: BUDGET SUMMARY</b>					
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.

## La Center School District No.101

## 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
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
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	
<b>FINANCIAL SUMMARY</b>						
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	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
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
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
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
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
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

## La Center School District No.101

## 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

## La Center School District No.101

## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
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>B. STAFF COUNTS (calculate to three decimal places)</b>			
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.

## La Center School District No.101

## SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>18,052,482</b>	<b>20,263,879</b>	<b>21,219,433</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>17,852,567</b>	<b>20,205,973</b>	<b>21,197,589</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>199,915</b>	<b>57,906</b>	<b>21,844</b>
<b>BEGINNING FUND BALANCE</b>			
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
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

## La Center School District No.101

## 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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>1,403,658</b>	<b>1,850,000</b>	<b>1,600,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>1,628,229</b>	<b>1,907,906</b>	<b>1,621,844</b>

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



**La Center School District No.101**

**SUMMARY OF GENERAL FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

## La Center School District No.101

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>2,651,379</b>	<b>2,747,930</b>	<b>2,333,941</b>
<b>LOCAL SUPPORT NONTAX</b>			
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
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>539,595</b>	<b>687,800</b>	<b>630,200</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	10,630,485	11,515,574	13,542,070

## La Center School District No.101

## 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
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>11,716,633</b>	<b>12,668,107</b>	<b>14,548,396</b>
<b>STATE, SPECIAL PURPOSE</b>			
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>2,462,768</b>	<b>2,828,540</b>	<b>2,695,896</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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

## La Center School District No.101

## 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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>4</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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

## La Center School District No.101

## 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

## La Center School District No.101

## 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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>682,103</b>	<b>1,271,502</b>	<b>878,000</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
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
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>35,000</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			

## La Center School District No.101

## 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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>108,000</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>18,052,482</b>	<b>20,263,879</b>	<b>21,219,433</b>

## La Center School District No.101

## EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REGULAR INSTRUCTION</b>			
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
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>10,520,170</b>	<b>11,817,887</b>	<b>12,647,526</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>2,178,197</b>	<b>2,449,801</b>	<b>2,735,692</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
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
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>277,681</b>	<b>393,650</b>	<b>272,781</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	XXXXXX	0	0
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
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
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>494,729</b>	<b>958,381</b>	<b>734,685</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
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
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>71,208</b>	<b>0</b>	<b>73,201</b>
<b>COMMUNITY SERVICES</b>			
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
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>217,509</b>	<b>140,109</b>	<b>142,578</b>
<b>SUPPORT SERVICES</b>			
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
<b>90   TOTAL SUPPORT SERVICES</b>	<b>4,093,073</b>	<b>4,446,145</b>	<b>4,591,126</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>17,852,567</b>	<b>20,205,973</b>	<b>21,197,589</b>

## 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

## 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	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 No. 101

## PROGRAM 01 - Basic Education

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	135,605	0		101,485	0	34,120	0	0	0	0
22 Lrn Resrc	365,041	0		122,997	82,560	94,434	59,600	5,450	0	0
23 Princ Off	1,298,047	0		556,926	339,416	357,955	27,750	14,700	1,300	0
24 Guid/Coun	353,774	0		247,300	0	101,974	500	4,000	0	0
25 Pupil M/S	174,250	0		0	119,822	54,428	0	0	0	0
26 Health	55,000	0		0	0	0	0	55,000	0	0
27 Teaching	9,301,505	0		5,819,132	70,441	2,135,857	400,775	870,700	3,100	1,500
28 Extracur	397,322	0		22,463	210,852	44,507	20,500	60,500	13,500	25,000
29 Pmt to SD	0							0		
31 InstProDev	107,906	0		11,909	0	4,997	0	90,000	1,000	0
32 Inst Tech	181,000	0			0	0	140,000	36,000	0	5,000
33 Curriculum	145,000	0		0	0	0	115,000	30,000	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>12,514,450</b>	<b>0</b>		<b>6,882,212</b>	<b>823,091</b>	<b>2,828,272</b>	<b>764,125</b>	<b>1,166,350</b>	<b>18,900</b>	<b>31,500</b>
<b>FTE PROGRAM STAFF</b>				<b>86.100</b>	<b>14.718</b>					

## La Center School No. 101

## PROGRAM 02 - Alternative Learning Experience

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
23 Princ Off		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching	126,076	0		83,376	0	30,700	3,500	8,500	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>131,076</b>	<b>0</b>		<b>83,376</b>	<b>0</b>	<b>30,700</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.000</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 03 - Basic Education - Dropout Reengagement

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
23 Princ Off		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
26 Health		0	0	0	0	0	0	0	0	0
27 Teaching	2,000		0	0	0	0	0	2,000	0	0
28 Extracur	0		0	0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0		0	0	0	0	0	0	0	0
32 Inst Tech	0		0		0	0	0	0	0	0
33 Curriculum	0		0	0	0	0	0	0	0	0
34 Prof Lrng St	0		0	0		0	0	0	0	0
<b>Total</b>	<b>2,000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					



## La Center School No. 101

## PROGRAM 21 - Special Education, Supplemental, State

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	193,799	0		160,800	0	32,999	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	56,565	0		0	36,784	19,281	0	500	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	170,133	0		115,625	0	49,508	0	5,000	0	0
27 Teaching	1,801,195	0		619,445	440,761	466,489	21,500	250,000	3,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	210,000							210,000		
31 InstProDev	10,000	0		0	0	0	0	7,500	2,500	0
32 Inst Tech	2,500	0			0	0	0	2,500	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>2,444,192</b>	<b>0</b>		<b>895,870</b>	<b>477,545</b>	<b>568,277</b>	<b>21,500</b>	<b>475,500</b>	<b>5,500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>12.340</b>	<b>12.903</b>					

## La Center School No. 101

## PROGRAM 22 - Special Education, Infants and Toddlers, State

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	25,000	0		0	0	0	0	25,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>25,000</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 24 - Special Education, Supplemental, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	25,485	0		19,200	0	6,285	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	241,015	0		143,368	0	55,792	0	41,855	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>266,500</b>	<b>0</b>		<b>162,568</b>	<b>0</b>	<b>62,077</b>	<b>0</b>	<b>41,855</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>2.160</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 31 - Vocational, Basic, State

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	269,281	0		145,269	18,931	62,081	15,000	28,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>269,281</b>	<b>0</b>		<b>145,269</b>	<b>18,931</b>	<b>62,081</b>	<b>15,000</b>	<b>28,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.800</b>	<b>0.540</b>					

## La Center School No. 101

## PROGRAM 38 - Vocational, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	3,500	0		0	0	0	0	2,000	1,500	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>3,500</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>1,500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	227,341	0		166,103	0	61,238	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
<b>Total</b>	<b>227,341</b>	<b>0</b>		<b>166,103</b>	<b>0</b>	<b>61,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>2.000</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 52 - Other Title Grants under ESEA-Federal

## OBJECTS OF EXPENDITURE

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	100,000	0		0	0	0	100,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	31,542	0		25,516	0	6,026	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>131,542</b>	<b>0</b>	<b>0</b>	<b>25,516</b>	<b>0</b>	<b>6,026</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 55 - Learning Assistance Program (LAP), State

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	192,003	0		1,939	114,859	54,205	21,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	3,000	0		0	0	0	0	1,500	1,500	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	20,000	0		0	0	0	20,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>215,003</b>	<b>0</b>		<b>1,939</b>	<b>114,859</b>	<b>54,205</b>	<b>41,000</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>3.111</b>					



## La Center School No. 101

## PROGRAM 58 - Special and Pilot Programs, State

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	103,564	0		76,500	0	17,064	10,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	6,200	0		0	0	0	0	3,200	3,000	0
32 Inst Tech	5,000	0			0	0	5,000	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
<b>Total</b>	<b>114,764</b>	<b>0</b>		<b>76,500</b>	<b>0</b>	<b>17,064</b>	<b>15,000</b>	<b>3,200</b>	<b>3,000</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>1.000</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 65 - Transitional Bilingual, State

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
27 Teaching	46,035	0		0	19,657	8,378	18,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>46,035</b>	<b>0</b>		<b>0</b>	<b>19,657</b>	<b>8,378</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.513</b>					

## La Center School No. 101

## PROGRAM 74 - Highly Capable

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	70,701	0		0	0	0	45,701	0	0	25,000
29 Pmt to SD	0							0		
31 InstProDev	2,500	0		0	0	0	0	2,500	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
<b>Total</b>	<b>73,201</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>45,701</b>	<b>2,500</b>	<b>0</b>	<b>25,000</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## La Center School No. 101

## PROGRAM 86 - Community Schools

## OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	93,352	0		0	28,366	8,486	6,500	50,000	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	36,125	0		0	0	0	6,125	30,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	13,101	0		0	10,660	2,441	0	0	0	0
<b>Total</b>	<b>142,578</b>	<b>0</b>		<b>0</b>	<b>39,026</b>	<b>10,927</b>	<b>12,625</b>	<b>80,000</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.928</b>					

## La Center School No. 101

## PROGRAM 97 - District-wide Support

## OBJECTS OF EXPENDITURE

Activity	Total	(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
11 Bd of Dir	49,500	0			0	0	1,500	47,000	1,000	0
12 Supt Off	444,272	0		219,000	89,993	77,679	6,000	37,100	9,500	5,000
13 Busns Off	426,157	0		0	275,170	104,987	14,000	27,000	5,000	0
14 HR	123,374	0		0	54,662	23,212	2,000	43,000	500	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	95,460	0		0	69,181	26,279	0	0	0	0
62 Grnd Mnt	249,530	0			138,174	71,356	20,000	10,000	0	10,000
63 Oper Bldg	608,783	0			370,042	183,741	40,000	15,000	0	0
64 Maintnce	389,000	0	0		0	0	110,500	168,500	0	110,000
65 Utilities	309,000	0	0		0	0	0	309,000	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	150,000	0					0	150,000		0
72 Info Sys	338,995	0	0	0	193,264	80,731	0	65,000	0	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	15,000	0	0	0	0	0	10,000	5,000	0	0
83 Interest	1,633							1,633		
84 Principal	9,440							9,440		
85 Debt Expn	108,000							108,000		
<b>Total</b>	<b>3,318,144</b>	<b>0</b>	<b>0</b>	<b>219,000</b>	<b>1,190,486</b>	<b>567,985</b>	<b>204,000</b>	<b>995,673</b>	<b>16,000</b>	<b>125,000</b>
<b>FTE PROGRAM STAFF</b>				<b>1.500</b>	<b>22.181</b>					

## La Center School No. 101

## PROGRAM 98 - School Food Services

## OBJECTS OF EXPENDITURE

Activity	Total	(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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	55,415	0		0	34,864	20,551	0	0	0	0
42 Food	185,000	0					185,000	0		
44 Operation	225,643	0			125,782	76,856	20,000	2,505	500	0
49 Transfers	0		0							
<b>Total</b>	<b>466,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,646</b>	<b>97,407</b>	<b>205,000</b>	<b>2,505</b>	<b>500</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>4.051</b>					

## La Center School No. 101

## PROGRAM 99 - Pupil Transportation

## OBJECTS OF EXPENDITURE

Activity	Total	(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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	806,924	0			0	0	0	806,924	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
59 Transfers	0		0							
<b>Total</b>	<b>806,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>806,924</b>	<b>0</b>	<b>0</b>
<b>FTE PROGRAM STAFF</b>				<b>0.000</b>	<b>0.000</b>					

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.000	97,750	97,750	97,750.00	97,750
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,735
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.000</b>				<b>101,485</b>
01-22-410	LIBRARY MEDIA SPECIALIST	1.500	81,436	70,003	77,625.33	116,438
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,786
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,773
<b>ACTIVITY CODE 22 TOTAL</b>		<b>1.500</b>				<b>122,997</b>
01-23-210	ELEMENTARY PRINCIPAL	2.000	112,376	106,675	109,525.50	219,051
01-23-230	SECONDARY PRINCIPAL	2.000	124,525	115,600	120,062.50	240,125
01-23-240	SECONDARY VICE PRINCIPAL	1.000	97,750	97,750	97,750.00	97,750
<b>ACTIVITY CODE 23 TOTAL</b>		<b>5.000</b>				<b>556,926</b>
01-24-420	COUNSELOR	4.000	65,007	54,081	58,351.75	233,407
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,335
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,558
<b>ACTIVITY CODE 24 TOTAL</b>		<b>4.000</b>				<b>247,300</b>
01-27-310	ELEMENTARY HOMEROOM TEACHER	36.000	81,436	43,206	70,380.56	2,533,700
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	173,711
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	84,788
01-27-320	SECONDARY TEACHER	35.400	81,436	49,181	72,619.10	2,570,716
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	265,887
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	61,114
01-27-330	OTHER TEACHER	3.000	53,629	7,529	38,221.00	114,663
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,552



## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,001
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000
<b>ACTIVITY CODE 27 TOTAL</b>		<b>74.400</b>				<b>5,819,132</b>
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,811
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,652
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.000</b>				<b>22,463</b>
01-31-320	SECONDARY TEACHER	0.200	58,160	58,160	58,160.00	11,632
01-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	277
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.200</b>				<b>11,909</b>
<b>PROGRAM TOTAL</b>		<b>86.100</b>				<b>6,882,212</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
02-27-310	ELEMENTARY HOMEROOM TEACHER	0.333	81,436	81,436	81,534.53	27,151
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	647
02-27-320	SECONDARY TEACHER	0.667	81,436	81,436	81,386.81	54,285
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,293
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.000</b>				<b>83,376</b>
<b>PROGRAM TOTAL</b>		<b>1.000</b>				<b>83,376</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-21-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	120,000	120,000	120,000.00	60,000
21-21-250	OTHER SCHOOL ADMINISTRATOR	0.840	120,000	120,000	120,000.00	100,800
<b>ACTIVITY CODE 21 TOTAL</b>		<b>1.340</b>				<b>160,800</b>
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	2.000	59,390	52,376	55,883.00	111,766
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	990
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,869
<b>ACTIVITY CODE 26 TOTAL</b>		<b>2.000</b>				<b>115,625</b>
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,297
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,927
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,263
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,569
21-27-330	OTHER TEACHER	9.000	81,436	52,956	65,031.67	585,285
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,097
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,007
<b>ACTIVITY CODE 27 TOTAL</b>		<b>9.000</b>				<b>619,445</b>
<b>PROGRAM TOTAL</b>		<b>12.340</b>				<b>895,870</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
24-21-250	OTHER SCHOOL ADMINISTRATOR	0.160	120,000	120,000	120,000.00	19,200
<b>ACTIVITY CODE 21 TOTAL</b>		<b>0.160</b>				<b>19,200</b>
24-26-460	PSYCHOLOGIST	2.000	81,436	47,460	64,448.00	128,896
24-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,080
24-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,392
<b>ACTIVITY CODE 26 TOTAL</b>		<b>2.000</b>				<b>143,368</b>
<b>PROGRAM TOTAL</b>		<b>2.160</b>				<b>162,568</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
31-27-320	SECONDARY TEACHER	1.800	81,436	73,259	76,893.33	138,408
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,310
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,551
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.800</b>				<b>145,269</b>
<b>PROGRAM TOTAL</b>		<b>1.800</b>				<b>145,269</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,262
51-27-330	OTHER TEACHER	1.000	81,436	81,436	81,436.00	81,436
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	969
51-27-400	OTHER SUPPORT PERSONNEL	1.000	81,436	81,436	81,436.00	81,436
<b>ACTIVITY CODE 27 TOTAL</b>		<b>2.000</b>				<b>166,103</b>
<b>PROGRAM TOTAL</b>		<b>2.000</b>				<b>166,103</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,911
52-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	323
52-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,239
52-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,231
52-31-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	462
52-31-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	926
52-31-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	236
52-31-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	188
<b>ACTIVITY CODE 31 TOTAL</b>		<b>0.000</b>				<b>25,516</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>25,516</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,939
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.000</b>				<b>1,939</b>
<b>PROGRAM TOTAL</b>		<b>0.000</b>				<b>1,939</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
58-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	72,000
58-27-400	OTHER SUPPORT PERSONNEL	1.000	4,500	4,500	4,500.00	4,500
<b>ACTIVITY CODE 27 TOTAL</b>		<b>1.000</b>				<b>76,500</b>
<b>PROGRAM TOTAL</b>		<b>1.000</b>				<b>76,500</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 86 - Community Schools

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
97-12-110	SUPERINTENDENT	1.000	159,000	159,000	159,000.00	159,000
97-12-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	120,000	120,000	120,000.00	60,000
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.500</b>				<b>219,000</b>
<b>PROGRAM TOTAL</b>		<b>1.500</b>				<b>219,000</b>

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CERTIFICATED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-22-910	AIDES	2.030	4,224.00	20.12	18.54	19.55	82,560
<b>ACTIVITY CODE 22 TOTAL</b>		<b>2.030</b>					<b>82,560</b>
01-23-910	AIDES	1.276	2,655.00	20.16	16.59	18.17	48,248
01-23-940	OFFICE/CLERICAL	6.811	14,162.00	22.72	17.48	20.56	291,168
<b>ACTIVITY CODE 23 TOTAL</b>		<b>8.087</b>					<b>339,416</b>
01-25-910	AIDES	3.393	7,049.08	18.81	15.63	17.00	119,822
<b>ACTIVITY CODE 25 TOTAL</b>		<b>3.393</b>					<b>119,822</b>
01-27-910	AIDES	0.792	1,648.00	30.34	30.34	42.74	70,441
<b>ACTIVITY CODE 27 TOTAL</b>		<b>0.792</b>					<b>70,441</b>
01-28-960	PROFESSIONAL	0.416	864.00	32.22	3.57	15.05	13,000
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	197,852
<b>ACTIVITY CODE 28 TOTAL</b>		<b>0.416</b>					<b>210,852</b>
<b>PROGRAM TOTAL</b>		<b>14.718</b>					<b>823,091</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
21-23-940	OFFICE/CLERICAL	0.804	1,672.00	22.00	22.00	22.00	36,784
<b>ACTIVITY CODE 23 TOTAL</b>		<b>0.804</b>					<b>36,784</b>
21-27-910	AIDES	12.099	25,144.40	31.25	16.88	17.53	440,761
<b>ACTIVITY CODE 27 TOTAL</b>		<b>12.099</b>					<b>440,761</b>
<b>PROGRAM TOTAL</b>		<b>12.903</b>					<b>477,545</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
31-27-910	AIDES	0.540	1,121.50	16.88	16.88	16.88	18,931
ACTIVITY CODE 27 TOTAL		0.540					18,931
PROGRAM TOTAL		0.540					18,931

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
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\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-27-910	AIDES	3.111	6,466.31	18.81	16.55	17.76	114,859
ACTIVITY CODE 27 TOTAL		3.111					114,859
PROGRAM TOTAL		3.111					114,859

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
65-27-910	AIDES	0.513	1,066.00	18.44	18.44	18.44	19,657
ACTIVITY CODE 27 TOTAL		0.513					19,657
PROGRAM TOTAL		0.513					19,657

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 86 - Community Schools

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
86-21-990	DIRECTOR/SUPERVISOR	0.625	1,300.00	21.82	21.82	21.82	28,366
ACTIVITY CODE 21 TOTAL		0.625					28,366
86-91-910	AIDES	0.303	630.00	16.92	16.92	16.92	10,660
ACTIVITY CODE 91 TOTAL		0.303					10,660
PROGRAM TOTAL		0.928					39,026

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-12-940	OFFICE/CLERICAL	1.727	3,592.00	27.39	21.84	25.05	89,993
<b>ACTIVITY CODE 12 TOTAL</b>		<b>1.727</b>					<b>89,993</b>
97-13-940	OFFICE/CLERICAL	4.091	8,509.00	47.99	17.60	32.34	275,170
<b>ACTIVITY CODE 13 TOTAL</b>		<b>4.091</b>					<b>275,170</b>
97-14-940	OFFICE/CLERICAL	1.000	2,080.00	26.28	26.28	26.28	54,662
<b>ACTIVITY CODE 14 TOTAL</b>		<b>1.000</b>					<b>54,662</b>
97-61-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	33.26	33.26	33.26	69,181
<b>ACTIVITY CODE 61 TOTAL</b>		<b>1.000</b>					<b>69,181</b>
97-62-970	SERVICE WORKERS	3.000	6,240.00	22.73	21.85	22.14	138,174
<b>ACTIVITY CODE 62 TOTAL</b>		<b>3.000</b>					<b>138,174</b>
97-63-970	SERVICE WORKERS	8.363	17,396.00	22.72	19.77	21.27	370,042
<b>ACTIVITY CODE 63 TOTAL</b>		<b>8.363</b>					<b>370,042</b>
97-72-980	TECHNICAL	3.000	6,240.00	47.00	22.73	30.97	193,264
<b>ACTIVITY CODE 72 TOTAL</b>		<b>3.000</b>					<b>193,264</b>
<b>PROGRAM TOTAL</b>		<b>22.181</b>					<b>1,190,486</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-41-990	DIRECTOR/SUPERVISOR	0.715	1,488.00	23.43	23.43	23.43	34,864
<b>ACTIVITY CODE 41 TOTAL</b>		<b>0.715</b>					<b>34,864</b>
98-44-970	SERVICE WORKERS	3.336	6,935.75	19.23	15.85	18.14	125,782
<b>ACTIVITY CODE 44 TOTAL</b>		<b>3.336</b>					<b>125,782</b>
<b>PROGRAM TOTAL</b>		<b>4.051</b>					<b>160,646</b>

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## 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
<b>TOTAL EXPENDITURES</b>	<b>17,852,567</b>	<b>100.00</b>	<b>20,205,973</b>	<b>100.00</b>	<b>21,197,589</b>	<b>100.00</b>

## 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
<b>TEACHING ACTIVITIES</b>						
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
<b>TOTAL TEACHING ACTIVITIES</b>	<b>10,812,526</b>	<b>60.57</b>	<b>12,256,499</b>	<b>60.66</b>	<b>12,908,148</b>	<b>60.89</b>
<b>TEACHING SUPPORT</b>						
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
<b>TOTAL TEACHING SUPPORT</b>	<b>1,763,055</b>	<b>9.88</b>	<b>1,885,702</b>	<b>9.33</b>	<b>1,882,361</b>	<b>8.88</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
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
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>2,666,074</b>	<b>14.93</b>	<b>3,294,825</b>	<b>16.31</b>	<b>3,410,049</b>	<b>16.09</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	1,205,347	6.75	1,203,984	5.96	1,354,612	6.39
<b>TOTAL UNIT ADMINISTRATION</b>	<b>1,205,347</b>	<b>6.75</b>	<b>1,203,984</b>	<b>5.96</b>	<b>1,354,612</b>	<b>6.39</b>
<b>CENTRAL ADMINISTRATION</b>						
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
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>1,405,564</b>	<b>7.87</b>	<b>1,564,963</b>	<b>7.75</b>	<b>1,642,419</b>	<b>7.75</b>
<b>TOTAL EXPENDITURES</b>	<b>17,852,567</b>	<b>100.00</b>	<b>20,205,973</b>	<b>100.00</b>	<b>21,197,589</b>	<b>100.00</b>

## La Center School District No.101

## REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	2,813,580	0	2,813,580	50.00	1,406,790
Spring 2019	1,854,301	0	1,854,301	50.00	927,151
<b>1100 TOTAL LOCAL TAXES:</b>					<b>2,333,941</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.



## La Center School District No.101

## GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
	Copier Lease/Purchase	60	39,682	9,440	1,633	30,242
A.	TOTAL		39,682	9,440	1,633	30,242
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
	Portable Lease	36	108,000	36,000	0	108,000
B.	TOTAL		108,000	36,000	0	108,000 4/
C.	TOTAL for Both Sections (A+B)			45,440 3/	1,633 3/	138,242

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

## 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
<b>TEACHING ACTIVITIES</b>				
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
<b>TEACHING SUPPORT</b>				
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
<b>OTHER SUPPORT ACTIVITIES</b>				
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
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	5.000	4.63	8.891	15.08
TOTAL UNIT ADMINISTRATION	5.000	4.63	8.891	15.08
<b>CENTRAL ADMINISTRATION</b>				
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
<b>TOTAL FTE STAFF</b>	<b>107.900</b>	<b>100.00</b>	<b>58.945</b>	<b>100.00</b>

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
<b>REVENUES</b>			
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
<b>A. TOTAL REVENUES</b>	<b>212,670</b>	<b>518,600</b>	<b>538,600</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>209,919</b>	<b>517,500</b>	<b>517,500</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>2,751</b>	<b>1,100</b>	<b>21,100</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>133,236</b>	<b>142,944</b>	<b>140,000</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>135,988</b>	<b>144,044</b>	<b>161,100</b>

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
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,333,761</b>	<b>2,805,965</b>	<b>2,630,577</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>1,292,300</b>	<b>2,805,965</b>	<b>2,848,800</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)</b>	<b>41,461</b>	<b>0</b>	<b>-218,223</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>735,876</b>	<b>777,338</b>	<b>1,769,630</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>LOCAL TAXES</b>			
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>1,328,968</b>	<b>1,373,965</b>	<b>2,614,577</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	4,794	10,000	16,000
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>4,794</b>	<b>10,000</b>	<b>16,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>1,422,000</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,333,761</b>	<b>2,805,965</b>	<b>2,630,577</b>



## La Center School District No.101

## REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	1,406,790	0	1,406,790	49.00	689,327
Spring 2019	3,775,000	0	3,775,000	51.00	1,925,250
<b>1100 TOTAL LOCAL TAXES:</b>					<b>2,614,577</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

## La Center School District No.101

## DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

## A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
08-31-2010	11,325,000	6,555,000
06-14-2018	42,340,000	42,340,000
TOTAL VOTED BONDS	53,665,000	48,895,000

## B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
TOTAL ALL BONDS	53,665,000	48,895,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

## La Center School District No.101

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>990,266</b>	<b>3,083,000</b>	<b>49,672,625</b>
<b>EXPENDITURES</b>			
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>B. TOTAL EXPENDITURES</b>	<b>748,912</b>	<b>3,080,000</b>	<b>49,672,625</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>241,354</b>	<b>3,000</b>	<b>0</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
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

## La Center School District No.101

## 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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>68,942</b>	<b>251,354</b>	<b>48,400,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>243,047</b>	<b>254,354</b>	<b>48,400,000</b>

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.

## La Center School District No.101

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>LOCAL TAXES</b>			
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
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
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>987,266</b>	<b>903,000</b>	<b>525,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0

## La Center School District No.101

## 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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	680,000	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>680,000</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>1,500,000</b>	<b>49,147,625</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>990,266</b>	<b>3,083,000</b>	<b>49,672,625</b>

## La Center School District No.101

## REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

La Center School District No.101

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
New Middle School	49,672,625	0	49,672,625	0	0	0	0	0	0
TOTAL EXPENDITURES	49,672,625	0	49,672,625	0	0	0	0	0	0



## La Center School District No.101

## SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

## PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## La Center School District No.101

## SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

## PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## La Center School District No.101

## CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

## La Center School District No.101

## 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
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>

## La Center School District No.101

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
<b>EXPENDITURES</b>			
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
<b>D. TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>			
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
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>0</b>	<b>0</b>	<b>0</b>

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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.

## La Center School District No.101

## REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
<b>1100 TOTAL LOCAL TAXES:</b>					<b>0</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

## La Center School District No.101

## TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.



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Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
1600	A25	County Administered Forests	0.00
3100	M70	Apportionment	13,542,070.04
3121	Z288	Special Education, Gen Apportionment	292,184.47
3600	A26	State Forests	0.00
4121	N7	Special Education	1,596,092.87
4122	N8	Special Education - Infants and Toddlers - State	19,191.04
4155	O7	Learning Assistance Program	231,388.14
4165	Z477	Transitional Bilinual	40,598.17
4174	Z095	Highly Capable	45,701.56
4198	S5	School Food Service	3,584.95
4199	I4	Transportation - Operations	726,924.00
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	0.00
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	280,403.63

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	84.05	1.66	85.71
District Generated			
Total	84.05	1.66	85.71
CIS Salary Allocation			
School Generated	5,810,362.67	114,546.77	5,924,909.44
District Generated			
Total	5,810,362.67	114,546.77	5,924,909.44
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	4.87	0.13	5.00
District Generated	1.51		1.51
Total	6.38	0.13	6.50
CAS Salary Allocation			
School Generated	499,829.38	12,929.28	512,758.66
District Generated	154,638.24		154,638.24
Total	654,467.62	12,929.28	667,396.90
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	18.38	0.51	18.89
District Generated	8.72		8.72
Total	27.10	0.51	27.61
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	911,390.56	25,440.38	936,830.94
District Generated	432,436.93		432,436.93
Total	1,343,827.49	25,440.38	1,369,267.87

**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	130.00
A11a8	Enroll 8	135.00
A12	Enroll 7-8	265.00
A13a10	Enroll 10	136.00
A13a11	Enroll 11	135.00
A13a12	Enroll 12	98.00
A13a9	Enroll 9	130.00
A15	Enroll Run Start CTE	4.00
A16	Enroll Run Start	50.00
A39	Enroll K-3	445.00
A40	Enroll 5-6	248.00
A41	Enroll 9-12	499.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	19.00
A63	Enroll TBIP 7-8	4.00
A64	Enroll TBIP 9-12	4.00
A6A1	Enroll 1	110.00
A6A2	Enroll 2	112.00
A6A3	Enroll 3	118.00
A7a	Enroll 4	128.00
A8a5	Enroll 5	123.00
A8a6	Enroll 6	125.00
B2	Enroll SpEd K-21	190.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	105.00
Z298	Enroll K-8	1,086.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	1,585.00
A14	Enroll ALE K-6	3.00
A14B	Enroll ALE 7-8	5.00
A17	Enroll Total w/ Run Start and Dropout and ALE	1,652.00
A18	Enroll ALE 9-12	5.00

**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	1,585.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	6.00
B1	Enroll SpEd 3-PK	8.00
B9	Enroll SpEd 0-2	2.00

**Other Enrollment****Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.00
E55	Enroll 9-12 CTE exp	30.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

**Other Staff Factors****Other Staff Factors**

Item Code	Item Name	Amount
A33	CIS Mix	1.64574
A33r	Regionalization	1.06
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00

**MSOC****Basic Education**

Item Code	Item Name	Amount
M1	MSOC Technology-Reg	133.24
M10	MSOC Utilities-LabSci	0.00
M11	MSOC Curriculum-LabSci	41.80
M12	MSOC Library/Supplies-LabSci	87.08
M13	MSOC Prof Dvlp-LabSci	6.97
M14	MSOC Facilities-LabSci	0.00
M15	MSOC Districtwide-LabSci	0.00
M17	MSOC Technology-CTEexpl	157.64
M18	MSOC Utilities-CTEexpl	428.34
M19	MSOC Curriculum-CTEexpl	169.27
M2	MSOC Utilities-Reg	362.05
M20	MSOC Library/Supplies-CTEexpl	359.34
M21	MSOC Prof Dvlp-CTEexpl	26.17
M22	MSOC Facilities-CTEexpl	212.21
M23	MSOC Districtwide-CTEexpl	147.01

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**MSOC****Basic Education**

Item Code	Item Name	Amount
M25	MSOC Technology-CTEprep	157.64
M26	MSOC Utilities-CTEprep	428.34
M27	MSOC Curriculum-CTEprep	169.27
M28	MSOC Library/Supplies-CTEprep	359.34
M29	MSOC Prof Dvlp-CTEprep	26.17
M3	MSOC Curriculum-Reg	143.06
M30	MSOC Facilities-CTEprep	212.21
M31	MSOC Districtwide-CTEprep	147.01
M33	MSOC Technology-Skills	157.64
M34	MSOC Utilities-Skills	428.34
M35	MSOC Curriculum-Skills	169.27
M36	MSOC Library/Supplies-Skills	359.34
M37	MSOC Prof Dvlp-Skills	26.17
M38	MSOC Facilities-Skills	212.21
M39	MSOC Districtwide-Skills	147.01
M4	MSOC Library/Supplies-Reg	303.71
M5	MSOC Prof Dvlp-Reg	22.12
M6	MSOC Facilities-Reg	179.36
M7	MSOC Districtwide-Reg	124.26
M80	MSOC-Reg	1,267.80
M81	MSOC-LabSci	174.16
M82	MSOC-CTEexpl	1,499.98
M84	MSOC-CTE 9-12prep	1,499.98
M85	MSOC-Skills	1,499.98
M9	MSOC Technology-LabSci	38.31

**Categoricals**

Item Code	Item Name	Amount
M41	MSOC Technology-TBIP	0.00
M42	MSOC Utilities-TBIP	0.00
M43	MSOC Curriculum-TBIP	0.00
M44	MSOC Library/Supplies-TBIP	0.00
M45	MSOC Prof Dvlp-TBIP	0.00
M46	MSOC Facilities-TBIP	0.00
M47	MSOC Districtwide-TBIP	0.00
M50	MSOC Utilities-LAP	0.00
M51	MSOC Curriculum-LAP	0.00
M52	MSOC Library/Supplies-LAP	0.00
M53	MSOC Prof Dvlp-LAP	0.00
M54	MSOC Facilities-LAP	0.00
M55	MSOC Districtwide-LAP	0.00
M57	MSOC Technology-HiCap	0.00

**MSOC****Categoricals**

Item Code	Item Name	Amount
M58	MSOC Utilities-HiCap	0.00
M59	MSOC Curriculum-HiCap	0.00
M60	MSOC Library/Supplies-HiCap	0.00
M61	MSOC Prof Dvlp-HiCap	0.00
M62	MSOC Facilities-HiCap	0.00
M63	MSOC Districtwide-HiCap	0.00
M86	MSOC-TBIP	0.00
M87	MSOC-LAP	0.00
M88	MSOC-HiCap	0.00
Z462	MSOC Technology-LAP	0.00

**Estimated Revenues****Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,650.00
C1	Enroll Total PY for LAP	1,618.33
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	100.00
B8	% Stdnt Avg FTE SpEd	0.21980
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

**Levies and Levy Transfers**

Item Code	Item Name	Amount
K1a	Fed Grants K-6 7-12 PY: District	0.00
L1a	Fed Grants K-6 7-12 CY: District	0.00
L2a	% Inc BEA - District	0.0000
L8a	LEA Proration: District	0.00
L9a	% Change IPD: District	0.0000
L10a	Fed Rev K-6 7-12 PY: District	0.00
L11a	Add I728 Alloc: District	0.00
L12a	Add I732: District	0.00
L13a	Fiscal Agent Rev: District	0.00
L14a	Pro Dev MS Voc & Full Day K for PY: District	0.00
K2a	Levy Authority Trnfrs For Inter-Dist Coop Prgms: District	0.00
K3a	Levy Authority Trnfrs Btwn H And NonH Schls: District	0.00

**Estimated Revenues****Levies and Levy Transfers**

Item Code	Item Name	Amount
K4a	Dist PY Adjstd Assessed Valuation For CY Levies: District	0
K5A	Levy Rate: District	0.000
K6a	Est Maint & Ops Levy Amt: District	0.00
K7a	Rdctn For Revs In Levy Base Rcvd as Fiscal Agent: District	0.00
L3a	+/- Levy Trans NonRes Pupils: District	0.00
L4a	+/- Levy Trans NonHi Pupils: District	0.00
L5a	Dist CY Adjstd Assessed Valuation For NY Levies: District	0
L6a	Cur Yr Levy Rate: District	0.00
L7a	Ant Cur Yr M&O Levy Amt: District	0.00

**Transportation Allocation and Depreciation**

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	726,924.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	0.00

**Estimate of Deductible Revenues**

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A25	1600 County Administered Forests	0.00
A26	3600 State Forests	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

**Free and Reduced Meals**

Item Code	Item Name	Amount
H2	Est FRPB	12,565.00
H3	Est RPB	2,512.00
H4	Est RPL K3	2,848.23

**Levy****Levy**

Item Code	Item Name	Amount
U10	Cur Yr Total St & Fed Funding	17,566,799.96
U11	% Inc BEA per Pupil, PY to CY	2.1700
U12	Cur Yr Excess Levy Base	18,259,898
U13	PY Levy Auth %	0.0000
U14	Cur Yr Stdnt Achvmnt Levy Amt	0
U15	Cur Yr Addtnl Orig 732 Funding	1,424,782
U16	Cur Yr Levy Authority before Nonres Trnsfrs	5,112,771
U17	Cur Yr Levy Authority after Trnsfrs	5,207,400

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**Levy****Levy**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
U18	Cur Yr Dist 14% Levy Rt	2,603,700.000
U19	Cur Yr App Fed Revs for PY from F-196	141,783
U1a	Cur Yr Apprt (Basic Ed Gntd Entlmt & Skills Ctr Sum Alloc) Levy Amt	11,943,896
U1b	Cur Yr Basic Ed Tech Col Direct Pay	0
U2	Cur Yr SpEd Levy Amt	1,483,377
U20	Cur Yr Dist 14% Levy Rt \$/1000	2.208
U21	Est Cur Yr Max LEA	928,040
U22	Cur Yr Cert Levy Needed to Qlfy for Max LEA	1,675,660
U23	Cur Yr Matching Ratio if Dist Certs Less Than Needed to Qlfy for Max LEA	0.554
U24	Est Cur Yr LEA	928,040
U25	Cur Yr 1st 8 Mos LEA (Jan-Aug)	668,189
U26	Cur Yr 2nd 4 Mos LEA (Sept-Dec)	259,851
U27	Cur Yr Est Levy Authority	4,279,360
U28	% Chng in Imp Price Deflator for Cur Yr	1.7500
U29	Cur Yr Fed Revs from F-196 Adj by Implicit Price Deflator	144,270
U3	Cur Yr LAP Levy Amt	208,064
U30	Cur Yr PAS Prof Dev Levy Amt	0
U31	Cur Yr Levy Auth %	28.0000
U4	Cur Yr TPIB Levy Amt	41,037
U5	Cur Yr HiCap Levy Amt	40,035
U6	Cur Yr Addtnl Orig 728 Funding	937,349
U7	Cur Yr Food Service Levy Amt	2,071
U8	Cur Yr Trans Ops Levy	804,390
U9	Cur Yr Trans Reimburs - Dprctn	0
V1	Nxt Yr Appt: BEA & Skills Ctr Sum Alloc	13,832,440
V10	Max Nxt Yr LEA	1,034,109
V11	Nxt Yr Cert Levy Needed to Qlfy for Max LEA	1,674,383
V12	Nxt Yr Mtchng Ratio if Dist Certifies less than Amnt Ndd to Qlfy for Max LEA	0.618
V13	Est Nxt Yr LEA	1,034,109
V14	1st 8 Mos Local Effrt Assist (Jan. - Aug. Nxt Yr )	744,558
V15	2nd 4 Mos Local Effrt Assist (Sept. - Dec. Nxt Yr )	289,551
V17	Fed Revs fr F-196 Adj by Implicit Price Deflator	0
V2	Nxt Yr Total St & Fed Funding	19,000,905
V3	nxt yr excss Levy Base	19,008,410
V5	Nxt Yr Levy Auth %	28.0000
V6	Nxt Yr Levy Auth Bfr Nonres Trnsfrs	5,322,355
V7	Nxt Yr Levy Auth Aftr Trnsfrs	5,416,984
V8	Nxt Yr Dist 14% Levy Amt	2,708,492
V9	Nxt Yr Dist 14% Levy Amt \$/1000	2.297

**X-Option****Salary Funding Factors**

Item Code	Item Name	Amount
142x	CIS LEAP Base Sal	65,216.05
52x	CAS - Salary Inc	96,805.00
53x	CLS - Salary Inc	46,784.33
118x	CIS LEAP Base Sal PY	35,700.00
223x	CAS - Salary Maint	66,458.00
224x	CLS - Salary Maint	33,412.00
614x	LID State	0.00
613x	LID District	0.00
614xpd	Prof Learning Days	1.00
613xpd	School Year Total Days	180.00

**Benefit Funding Factors**

Item Code	Item Name	Amount
124X	Certificated Health Insurance	9,360.00
500X	Certificated Health Insurance Inc	10,127.64
123X	CLS Health Insurance	9,360.00
621X	CLS Health Insurance Inc	10,127.64
125X	CLS Health Factor	1.152
128X	CLS - Benefits Maint	0.24670
129X	CLS - Benefits Inc	0.21170
126X	CIS/CAS - Benefits Maint	0.23650
127X	CIS/CAS - Benefits Inc	0.23010

**General Education Funding Factors**

Item Code	Item Name	Amount
355X	Run Start - Reg Rate	8,135.13
356X	Run Start - CTE Rate	9,059.51
362X	CIS Ratio K-3	0.07117
359x	CIS Ratio 4	0.04601
360X	CIS Ratio 5-6	0.04601
363X	CIS Ratio 7-8	0.04624
364X	CIS Ratio 9-12	0.04858
361x	CAS Ratio K-12	0.00403
116x	Substitutes Days	4.000
132x	Substitutes Rate	151.86
N9	Districtwide Allow	0.1926
133x	Fire Dist Rate	1.10

**Meal Funding Factors**

Item Code	Item Name	Amount
120x	Rdcd Only Lunch Rate	0.2000
134x	Rdcd Only Bfast Rate	0.30



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**X-Option****Meal Funding Factors**

Item Code	Item Name	Amount
137X	Free/Red Bfast Rate	0.180000

**Special Education Funding Factors**

Item Code	Item Name	Amount
135x	SpEd 0-PK Alloc Factor	1.15
136x	SpEd K-21 Alloc Factor	0.9609
369x	SpEd Max Fund %	0.13500
Z278	Fed Funds Int Rate	20.90
588x	SpEd CIS Ratio K-3	0.071170
589X	SpEd CIS BEA Ratio 4	0.04601
590X	SpEd CIS BEA Ratio 5-6	0.04601
591X	SpEd CIS BEA Ratio 7-8	0.04623
592X	SpEd CIS BEA Ratio 9-12	0.04858
618x	CAS Ratio K-3	0.004334
618X4	SpEd CAS BEA Ratio 4	0.00399
618X6	SpEd CAS BEA Ratio 5-6	0.00399
618X8	SpEd CAS BEA Ratio 7-8	0.00399
618X12	SpEd CAS BEA Ratio 9-12	0.00403
620x	SpEd CLS BEA Ratio K	0.018204
620X4	SpEd CLS BEA Ratio 4	0.01721
620X6	SpEd CLS BEA Ratio 5-6	0.01721
620X8	SpEd CLS BEA Ratio 7-8	0.01701
620X12	SpEd CLS BEA Ratio 9-12	0.01710

**Categorical Program Funding Factors**

Item Code	Item Name	Amount
48X	LAP District Poverty %	0.2333
51X	LAP Hr/Stdnt	2.39750
585x	LAP Class Size	15.00
A67	TBIP Hr/Stdnt K-6	4.778
A68	TBIP Hr/Stdnt 7-8	6.778
A69	TBIP Hr/Stdnt 9-12	6.778
A70	TBIP Hr/Stdnt Exited	3.000
582x	Student Hr/Day	6.00
583x	Instruct Wks/Year	36.00
584x	Instruct Hr/Year	900.00
586x	TBIP Class Size	15.00
138x	TBIP Hr/Stdnt	4.7780
139X	TBIP WithHold Factor	0.0257
587x	HiCap Class Size	15.00
140X	HiCap Hr/Stdnt	2.1590

**X-Option****Categorical Program Funding Factors**

Item Code	Item Name	Amount
115X	HiCap % Enroll	0.05000
366x	Student Achievement Rate	532.06

**CTE/Skills Center Funding Factors**

Item Code	Item Name	Amount
560x	Proto Enroll CTE 7-8	1,000.00
561x	CTE 7-8 Class Size	23.00
563X	CTE 7-8 Other Cert	3.070
177A	CTE 7-8 Schl Admin FTE Enh Factor	0.02500
176A	CTE 7-8 Central Admin FTE Enh Factor	0.12290
564x	Proto Enroll CTE 9-12 exp	1,000.00
565x	CTE 9-12 expl Class Size	23.00
567X	CTE 9-12 expl Other Cert	3.070
568x	Proto Enroll 9-12 CTE prep	1,000.00
569x	CTE 9-12 prep Class Size	23.00
571X	CTE 9-12 prep Other Cert	3.070
179A	CTE 9-12 Schl Admin FTE Enh Factor	0.02500
178A	CTE 9-12 Central Admin FTE Enh Factor	0.12290
612X	Proto Enroll Skills 9-12	1,000.00
573x	Skills Center Class Size	20.00
575X	Skills Center Other Cert	3.410
187A	Skills Schl Admin Enh Factor	0.19800
186A	Skills Central Admin Enh Factor	0.17610

**School Staffing Funding Factors**

Item Code	Item Name	Amount
501x	Proto Enroll Elem	400.00
502X	Class Size K-3	17.00
503X	Class Size 4	27.00
504x	Class Size 5-6	27.00
506x	Poverty Class Size 4	27.00
507x	Poverty Class Size 5-6	27.00
508x	Principal Elem	1.253
509x	Librarian Elem	0.663
510x	Counselor Elem	0.493
511x	Nurse Elem	0.076
512x	Social Worker Elem	0.042
513x	Psychologists Elem	0.017
514x	Teaching Assist Elem	0.936
515x	School Office Elem	2.012
516x	Custodians Elem	1.657
517x	Security Elem	0.079

**X-Option****School Staffing Funding Factors**

Item Code	Item Name	Amount
518X	Parent Involve Elem	0.0825
519x	Proto Enroll Middle	432.00
520x	Class Size 7-8	28.53
521x	Poverty Class Size 7-8	28.53
522x	LabSci Class Size 7-8	28.53
523x	LabSci% 7-8	0.1200
524x	Principal Middle	1.353
525x	Librarian Middle	0.519
526X	Counselor Middle	1.216
527x	Nurse Middle	0.060
528x	Social Worker Middle	0.006
529x	Psychologists Middle	0.002
530x	Teaching Assist Middle	0.700
531x	School Office Middle	2.325
532x	Custodians Middle	1.942
533x	Security Middle	0.092
534x	Parent Involve Middle	0.000
535x	Proto Enroll High	600.00
536x	Class Size 9-12	28.74
537x	Poverty Class Size 9-12	28.74
540X	LabSci Class Size 9-12	19.98
541X	LabSci% 9-12	0.0833
542x	Principal High	1.880
543x	Librarian High	0.523
544X	Counselor High	2.539
545x	Nurse High	0.096
546x	Social Worker High	0.015
547x	Psychologists High	0.007
548x	Teaching Assist High	0.652
549x	School Office High	3.269
550x	Custodians High	2.965
551x	Security High	0.141
552x	Parent Involve High	0.000

**District Wide Support Funding Factors**

Item Code	Item Name	Amount
553x	Proto Enroll District	1,000.00
554x	Technology	0.628
555x	Facilities	1.813
556x	Warehouse	0.332

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<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
557x	Central Admin Percent	0.05300
558x	Central Admin CAS%	0.25470
559x	Central Admin CLS%	0.74530

**Additional Teachers to Cover Planning Period**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
Z315	Planning K-3	0.155
Z316	Planning 4	0.155
Z317	Planning 5-6	0.155
Z318	Planning 7-8	0.200
Z319	Planning 9-12	0.200

La Center School District  
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CCDDD 06101**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount	
A33 A33r	A. District-Wide Staff Mix		
	1. District-Wide Staff Mix		1.64574
	2. District-Wide Regionalization		1.06
Z344  Z345  Z346	B. School Generated – Certificated Instructional Staff (CIS)		
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix]  84.051 * 35,700.00 * 1.64574	\$	4,938,241.51
	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [School CIS Salary Maint Total]  84.051 * 65,216.05 * 1.06 - 4,938,241.51	\$	872,121.16
	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total]  4,938,241.51 + 872,121.16	\$	5,810,362.67
Z347  Z348  Z349	C. School Generated – Certificated Administrative Staff (CAS)		
	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint]  4.871 * 66,458.00	\$	323,716.92
	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]  4.871 * 96,805.00 * 1.06 - 323,716.92	\$	176,112.46
	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total]  323,716.92 + 176,112.46	\$	499,829.38
Z350  Z351  Z352	D. School Generated – Classified Staff (CLS)		
	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint]  18.378 * 33,412.00	\$	614,045.74
	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  18.378 * 46,784.33 * 1.06 - 614,045.74	\$	297,344.82
	3. Subtotal School Generated CLS Salary	\$	911,390.56

	[School CLS Salary Maint Total] + [School CLS Salary Inc Total]		
	614,045.74 + 297,344.82		

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	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  77.808 * 4.000 * 151.86	\$	47,263.69
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate]  0.000 * 0.9170 * 4.000 * 151.86	\$	0.00

**II. Computation for Guaranteed District-Generated Entitlement**

Item Code	Amount		
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint]  2.819 * 33,412.00	\$	94,188.43
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]  2.819 * 46,784.33 * 1.06 - 94,188.43	\$	45,609.70
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  94,188.43 + 45,609.70	\$	139,798.13
	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint]  0.516 * 33,412.00	\$	17,240.59
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total]  0.516 * 46,784.33 * 1.06 - 17,240.59	\$	8,348.57
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]  17,240.59 + 8,348.57	\$	25,589.16
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint]  0.977 * 33,412.00	\$	32,643.52
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total]  0.977 * 46,784.33 * 1.06 - 32,643.52	\$	15,807.27

Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 32,643.52 + 15,807.27	\$	48,450.79
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	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint]  4.408 * 33,412.00	\$	147,280.10
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]  4.408 * 46,784.33 * 1.06 - 147,280.10	\$	71,318.75
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  147,280.10 + 71,318.75	\$	218,598.85
	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint]  1.507 * 66,458.00	\$	100,152.21
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  1.507 * 96,805.00 * 1.06 - 100,152.21	\$	54,486.03
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  100,152.21 + 54,486.03	\$	154,638.24

**III. Summary and Benefits**

Item Code	Amount
A. District Staffing Total Salaries	
Z344 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 84.051 * 35,700.00 * 1.64574	\$ 4,938,241.51
Z345 2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [School CIS Salary Maint Total] 84.051 * 65,216.05 * 1.06 - 4,938,241.51	\$ 872,121.16
Z371 3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 100,152.21 + 323,716.92	\$ 423,869.13
Z372 4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 54,486.03 + 176,112.46	\$ 230,598.49
Z373 5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 614,045.74 + 94,188.43 + 17,240.59 + 32,643.52 + 147,280.10	\$ 905,398.38
Z374 6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 297,344.82 + 45,609.70 + 8,348.57 + 15,807.27 + 71,318.75	\$ 438,429.11
Z375 7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 4,938,241.51 + 872,121.16 + 423,869.13 + 230,598.49 + 905,398.38 + 438,429.11	\$ 7,808,657.78

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	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (84.051 + 6.378) * 9,360.00	\$	846,415.44
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance Inc]) - [CIS/CAS Insurance Maint Total] ((84.051 + 6.378) * 10,127.64) - 846,415.44	\$	69,416.92
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 27.098 * 9,360.00 * 1.152	\$	292,190.15
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (27.098 * 10,127.64 * 1.152) - 292,190.15	\$	23,963.33
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (4,938,241.51 + 423,869.13) * 0.23650	\$	1,268,139.17
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (872,121.16 + 230,598.49) * 0.23010	\$	253,735.79
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 905,398.38 * 0.24670	\$	223,361.78
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 438,429.11 * 0.21170	\$	92,815.44
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 846,415.44 + 69,416.92 + 292,190.15 + 23,963.33 + 1,268,139.17 + 253,735.79 + 223,361.78 + 92,815.44	\$	3,070,038.02

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Z345pd	C. Professional Learning Days - General Apportionment		
	1. Professional Learning Days Salaries ([School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days])  (84.051 * 65,216.05 * 1.06 / 180.00 * 1.00)	\$	32,279.79
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits ([School CIS PD Salary] * [CIS/CAS - Benefits Inc])  (32,279.79 * 0.23010)	\$	7,427.58
3100pd	3. Total General Apportionment Professional Learning Days ([School CIS PD Salary] + [CIS PD Benefits])  (32,279.79 + 7,427.58)	\$	39,707.37
Z385	D. Running Start (Community and Technical College FTEs)  1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate]  50.00 * 8,135.13	\$	406,756.50
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate]  4.00 * 9,059.51	\$	36,238.04
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE]  406,756.50 + 36,238.04	\$	442,994.54
Z389	E. Dropout Reengagement  1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate]  0.00 * 8,135.13	\$	0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate]  0.00 * 9,059.51	\$	0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE]  0.00 + 0.00	\$	0.00
Z343	F. Alternative Learning Experience Program Funding  1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate]  (3.00 + 5.00 + 5.00) * 8,135.13	\$	105,756.69
M8	G. Materials, Supplies, and Operating Costs (MSOC)  1. Regular Instruction: Total Allocated MSOC [Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library/Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]  207,188.20 + 562,987.75 + 222,458.30 + 472,269.05 + 34,396.60 + 278,904.80 + 193,224.30	\$	1,971,429.00
M16	2. Grades 9-12 Additional: Total Allocated MSOC Lab Science: Total Allocated MSOC	\$	86,905.84

	[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library/Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]  19,116.69 + 0.00 + 20,858.20 + 43,452.92 + 3,478.03 + 0.00 + 0.00		
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]  (0.000 + 0.000) * 11,683.80	\$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci]+ [Total MSOC -SS RN]  1,971,429.00 + 86,905.84+ 0.00	\$	2,058,334.84
Z123	H. Career & Technical Education and Skills Centers 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z137	2. CTE 9-12 Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]  114,546.77 + 12,929.28 + 25,440.38 + 60,037.31 + 44,999.40 + 950.64 + 782.80	\$	259,686.58
Z109	3. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]  0.00 + 259,686.58 + 0.00	\$	259,686.58

**IV. Guaranteed Entitlement**

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement $[Substitutes] + [SS\ RN\ Substitutes] + [TOTAL\ Salaries] + [TOTAL\ Benefits] + [Total\ Run\ Start] + [Total\ Reengage] + [Total\ ALE] + [Total\ GenEd\ MSOC] + [Skills\ Center\ Total] + [CTE\ 7-8\ Total] + [CTE\ 9-12\ Total] + [Total\ Program\ 01\ PD]$ $47,263.69 + 0.00 + 7,808,657.78 + 3,070,038.02 + 442,994.54 + 0.00 + 105,756.69 + 2,058,334.84 + 0.00 + 0.00 + 259,686.58 + 0$
Z457	2. Guar Entlmnt per Student $[Total\ Guaranteed\ Entitlement] / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$ $13,832,439.51 / 1,652.00$
Z246	3. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $4,996.54 + 1,964.65 + 29.91 + 1,327.47 + 25.36$
	4. Computation of State Funded Support Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes \$ 0.00
A25	ii. 1600 County Administered Forests \$ 0.00
A26	iii. 3600 State Forests \$ 0.00
A27	iv. 5400 Federal In-Lieu-of Taxes \$ 0.00
Z292	v. Total Deductible Revenue \$ 0.00 $[1400\ Local\ In-Lieu-of\ Taxes] + [1600\ County\ Administered\ Forests] + [3600\ State\ Forests] + [5400\ Federal\ In-Lieu-of\ Taxes]$ $0.00 + 0.00 + 0.00 + 0.00$

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A34	b. BEA Reduce/Delay	\$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (1,329,319.72 * 0.21980)	\$	292,184.47
A28	d. Federal Forest Account 5500 Deduction	\$	0.00
Z456	e. Fire District Payment ([Enroll Fire Dist] * [Fire Dist Rate]) (1,650.00 * 1.10)	\$	1,815.00
M70	f. Total Amount to be Paid Sept. 2018 - Aug 2019 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 13,832,439.51 - 0.00 - 0.00 - 292,184.47 - 0.00 + 1,815.00	\$	13,542,070.04

## 1191 SC – Skill Center

Item Code			Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint ([Skills Center CIS FTE] * [CIS - Salary Maint] * [CIS Mix])  (0.000 * 35,700.00 * 1.64574)	\$	0.00
Z097	2. Skill CIS Salary Inc ([Skills Center CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [Skills CIS Salary Maint])  (0.000 * 65,216.05 * 1.06 - 0.00)	\$	0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc]  0.00 + 0.00	\$	0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint]  0.000 * 66,458.00	\$	0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]  0.000 * 96,805.00 * 1.06 - 0.00	\$	0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc]  0.00 + 0.00	\$	0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint TotalSkill Center : Classified Salary (Maintenance Level) [Skills Center CLS FTE] * [CLS - Salary Maint]  0.000 * 33,412.00	\$	0.00
110A	2. CAS Salary IncreaseSkill Center : Classified Salary (Increase Level) [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]  0.000 * 46,784.33 * 1.06 - 0.00	\$	0.00
112A	3. Subtotal CTE CAS SalarySkill Center : Classified Salary Total [Skills CLS Salary Maint] + [Skills CLS Salary Inc]  0.00 + 0.00	\$	0.00
Z102	D. Staff Units Insurance, Payroll Taxes, and Benefits 1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance]  0.000 * 9,360.00	\$	0.00



Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([Skills Cert Insurance])  (0.000 * 10,127.64) - (0.00)	\$	0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (0.00 + 0.00) * 0.23650	\$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.23010	\$	0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] * [CLS Health Factor]  0.000 * 9,360.00 * 1.152	\$	0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([Skills CLS Insurance])  (0.000 * 10,127.64 * 1.152) - (0.00)	\$	0.00
107A	7. Classified - Payroll Tax and BenefitsSkill Center : Classified Benefits (Maintenance Level) [Skills CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.24670	\$	0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.21170	\$	0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries $([Skills\ Center\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(0.000 * 65,216.05 * 1.06 / 180.00 * 1.00)$	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits $([Skill\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(0.00 * 0.23010)$	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days $([Skill\ CIS\ PD\ Salary] + [Skill\ CIS\ PD\ Benefits])$ $(0.00 + 0.00)$	\$	0.00

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	F. Materials, Supplies, and Operating Costs (MSOC)		
M40	1. Skill Center: Total Allocated MSOC $[Total\ MSOC\ Technology-Skills] + [Total\ MSOC\ Utilities-Skills] + [Total\ MSOC\ Curriculum-Skills] + [Total\ MSOC\ Library/Supplies-Skills] + [Total\ MSOC\ Prof\ Dvlp-Skills] + [Total\ MSOC\ Facilities-Skills] + [Total\ MSOC\ Districtwide-Skills]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00
Z108	2. Skill Center Substitutes $[Skills\ Center\ Teacher\ FTE] * [Substitutes\ Days] * [Substitutes\ Rate]$ $0.000 * 4.000 * 151.86$	\$	0.00
	G. Total		
Z109	1. Skill Center Total $[Skills\ CIS\ Salary\ Total] + [Skills\ CAS\ Salary\ Total] + [Skills\ CLS\ Salary\ Total] + [Skills\ insurance/Benefits\ Total] + [Total\ MSOC -Skills] + [Skills\ Center\ Substitutes] + [Total\ Program\ 45\ PD]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00

## 1191 MSCTE

### Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
Z110	1. CTE 7-8 CIS Salary Maint $([CTE\ 7-8\ CIS\ FTE] * [CIS - Salary\ Maint] * [CIS\ Mix])$ $(0.000 * 35,700.00 * 1.64574)$	\$ 0.00
Z111	2. CTE 7-8 CIS Salary Inc $([CTE\ 7-8\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CIS\ Salary\ Maint])$ $(0.000 * 65,216.05 * 1.06 - 0.00)$	\$ 0.00
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $0.00 + 0.00$	\$ 0.00

	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint]  0.000 * 66,458.00	\$	0.00
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]  0.000 * 96,805.00 * 1.06 - 0.00	\$	0.00
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]  0.00 + 0.00	\$	0.00

	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance TotalMiddle School CTE: Classified Salary (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS - Salary Maint]  0.000 * 33,412.00	\$	0.00
020A	2. CLS Salary IncreaseMiddle School CTE: Classified Salary (Increase Level) [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]  0.000 * 46,784.33 * 1.06 - 0.00	\$	0.00
022A	3. Subtotal CTE CLS SalaryMiddle School CTE: Classified Salary Total [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]  0.00 + 0.00	\$	0.00
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	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]  0.000 * 9,360.00	\$	0.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 7-8 Cert Insurance])  (0.000 * 10,127.64) - (0.00)	\$	0.00
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (0.00 + 0.00) * 0.23650	\$	0.00
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.23010	\$	0.00
018A	5. Classified Insurance BenefitsMiddle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor]  0.000 * 9,360.00 * 1.152	\$	0.00
019A	6. Classified Insurance Benefits - IncreaseMiddle School CTE: Classified Insurance (Increase Level) ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 7-8 CLS Insurance])  (0.000 * 10,127.64 * 1.152) - (0.00)	\$	0.00
016A	7. Classified - Payroll Tax and BenefitsMiddle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.24670	\$	0.00
015A	8. Classified - Payroll Tax and Benefits - IncreaseMiddle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.21170	\$	0.00
Z120	9. CTE 7-8 insurance/Benefits Total	\$	0.00

	[CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00  E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries ([CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days])  (0.000 * 65,216.05 * 1.06 / 180.00 * 1.00)	\$	0.00
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits ([CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc])  (0.00 * 0.23010)	\$	0.00
3034pd	3. Total CTE 7-8 Professional Learning Days ([CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits])  (0.00 + 0.00)	\$	0.00
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library/Supplies-CTE 7-8] + [Total MSOC Prof Dvlp- CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate]  0.000 * 4.000 * 151.86	\$	0.00
Z123	G. Grades 7-8 Exploratory Career & Technical Education – Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code			Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z124	1. CTE 9-12 CIS Salary Maint $([\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Maint}] * [\text{CIS Mix}])$ $(1.657 * 35,700.00 * 1.64574)$	\$	97,353.59
Z125	2. CTE 9-12 CIS Salary Inc $([\text{CTE 9-12 CIS FTE}] * [\text{CIS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 9-12 CIS Salary Maint}])$ $(1.657 * 65,216.05 * 1.06 - 97,353.59)$	\$	17,193.18
Z126	3. CTE 9-12 CIS Salary Total $[\text{CTE 9-12 CIS Salary Maint}] + [\text{CTE 9-12 CIS Salary Inc}]$ $97,353.59 + 17,193.18$	\$	114,546.77
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z127	1. CTE 9-12 CAS Salary Maint $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Maint}]$ $0.126 * 66,458.00$	\$	8,373.71
Z128	2. CTE 9-12 CAS Salary Inc $[\text{CTE 9-12 CAS FTE}] * [\text{CAS - Salary Inc}] * [\text{Regionalization}] - [\text{CTE 9-12 CAS Salary Maint}]$ $0.126 * 96,805.00 * 1.06 - 8,373.71$	\$	4,555.57
Z129	3. CTE 9-12 CAS Salary Total $[\text{CTE 9-12 CAS Salary Maint}] + [\text{CTE 9-12 CAS Salary Inc}]$ $8,373.71 + 4,555.57$	\$	12,929.28

C. CTE 9-12 - Classified Staff (CLS)			
036A	1. CLS Salary Maintenance TotalHigh School CTE: Classified Salary (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS - Salary Maint]  0.513 * 33,412.00	\$	17,140.36
035A	2. CLS Salary IncreaseHigh School CTE: Classified Salary (Increase Level) [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]  0.513 * 46,784.33 * 1.06 - 17,140.36	\$	8,300.02
037A	3. Subtotal CTE CLS SalaryHigh School CTE: Classified Salary Total [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]  17,140.36 + 8,300.02	\$	25,440.38

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D. Staff Units Insurance, Payroll Taxes, and Benefits			
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]  1.783 * 9,360.00	\$	16,688.88
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 9-12 Cert Insurance])  (1.783 * 10,127.64) - (16,688.88)	\$	1,368.70
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (97,353.59 + 8,373.71) * 0.23650	\$	25,004.51
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (17,193.18 + 4,555.57) * 0.23010	\$	5,004.39
033A	5. Classified Insurance BenefitsHigh School CTE: Classified Insurance (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor]  0.513 * 9,360.00 * 1.152	\$	5,531.54
034A	6. Classified Insurance Benefits - IncreaseHigh School CTE: Classified Insurance (Increase Level) ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 9-12 CLS Insurance])  (0.513 * 10,127.64 * 1.152) - (5,531.54)	\$	453.65
031A	7. Classified - Payroll Tax and BenefitsHigh School CTE: Classified Benefits (Maintenance Level) [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]  17,140.36 * 0.24670	\$	4,228.53
030A	8. Classified - Payroll Tax and Benefits - IncreaseHigh School CTE: Classified Benefits (Increase Level) [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]  8,300.02 * 0.21170	\$	1,757.11
Z134	9. CTE 9-12 insurance/Benefits Total	\$	60,037.31

	[CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc]  16,688.88 + 1,368.70 + 25,004.51 + 5,004.39 + 5,531.54 + 453.65 + 4,228.53 + 1,757.11		
Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ([CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days])  (1.657 * 65,216.05 * 1.06 / 180.00 * 1.00)	\$	636.37
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits ([CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc])  (636.37 * 0.23010)	\$	146.43
3031pd	3. Total CTE 9-12 Professional Learning Days ([CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits])  (636.37 + 146.43)	\$	782.80
146A	F. Other Generated Entitlements  1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep]  44,999.40 + 0.00	\$	44,999.40
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * [Substitutes Days] * [Substitutes Rate]  (1.565 + 0.000) * 4.000 * 151.86	\$	950.64
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education ? Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]  114,546.77 + 12,929.28 + 25,440.38 + 60,037.31 + 44,999.40 + 950.64 + 782.80	\$	259,686.58



**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount	
B9	A. Enroll SpEd Birth - Age 2		2.00
B1	B. Enroll SpEd 3-PK		8.00
B2	C. Kindergarten - Age 21		190.00
Z272	D. Enroll BEA Resident ([Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]) (1,652.00 + 0.00)		1,652.00
Z273	E. Enroll SpEd% K-21 ([Enroll SpEd K-21] / [Enroll BEA Resident]) (190.00 / 1,652.00)		0.1150
Z274	F. SpEd K-21 Fund% IF ([Enroll SpEd% K-21]) <= ( [SpEd Max Fund %]) THEN ([Enroll SpEd% K-21]) ( 0) ELSE ([SpEd Max Fund %]) ( 0)  IF (0.1150) <= ( 0.13500) THEN (0.1150) ( 0) ELSE (0.13500) ( 0)		0.1150
Z275	G. Enroll SpEd K-21 Funded ([Enroll BEA Resident] * [SpEd K-21 Fund%]) (1,652.00 * 0.1150)		189.98
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]  4,996.54 + 1,964.65 + 29.91 + 1,327.47 + 25.36	\$	8,343.93
Z277	I. SpEd 3-PK Allocation IF ([Co-op SpEd Alloc Rate]) > ( 0) THEN ([Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor]) ( 0) ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) ( 0)  IF (0.00) > ( 0) THEN (8.00 * 0.00 * 1.15) ( 0) ELSE (8.00 * 8,343.93 * 1.15) ( 0)	\$	76,764.16
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$	20.90
Z280	2. Age K-21 Allocation IF ([Co-op SpEd Alloc Rate]) > ( 0) THEN ([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ( [Enroll SpEd K-21]) ELSE ([SpEd BEA Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ( [Enroll SpEd K-21 Funded])  IF (0.00) > ( 0) THEN (0.00 * 0.9609 - 20.90) * ( 190.00) ELSE (8,343.93 * 0.9609 - 20.90) * ( 189.98)	\$	1,519,228.71
B4	K. State Safety Net Award	\$	0.00
N7	L. Total 4121	\$	1,596,092.87

	([SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]) $(76,764.16 + 1,519,228.71 + 0.00 + 100.00 + 0.00)$		
N8	M. Total 4122 $[Enroll\ SpEd\ 0-2] * [SpEd\ BEA\ Rate] * [SpEd\ 0-PK\ Alloc\ Factor]$ $2.00 * 8,343.93 * 1.15$	\$	19,191.04
N10	N. Total Sped Allocation $[Total\ 4121] + [Total\ 4122]$ $1,596,092.87 + 19,191.04$	\$	1,615,283.91

**Account 3121 Special Education, General Apportionment**

<b>Item Code</b>			<b>Amount</b>
B2	O. Kindergarten - Age 21		190.00
Z284	P. SpEd Gen Apport IF ([Co-op SpEd Alloc Rate]) > ( 0) THEN ([Co-op SpEd Alloc Rate] * [Enroll SpEd K-21]) ( 0) ELSE ([SpEd BEA Rate] * [Enroll SpEd K-21]) ( 0)  IF (0.00) > ( 0) THEN (0.00 * 190.00) ( 0) ELSE (8,343.93 * 190.00) ( 0)	\$	1,585,346.70
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate		0.1926
Z286	R. SpEd Gen Apport Instruct ([SpEd Gen Apport]) / ( 1 + [Districtwide Allow])  (1,585,346.70) / ( 1 + 0.1926)	\$	1,329,319.72
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.		0.21980
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd])  (1,329,319.72 * 0.21980)	\$	292,184.47
Z291	Total program 21 ([Total 4121] + [Gen Apport 3121])  (1,596,092.87 + 292,184.47)	\$	1,888,277.34

**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code			Amount
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(105.00 + 110.00 + 112.00 + 118.00) * 0.071170$	\$	31.671
Z220	CIS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4])$ $(128.00 * 0.04601)$		5.889
Z221	CIS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6])$ $(248.00 * 0.04601)$		11.410
Z222	CIS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8])$ $(265.00 * 0.04623)$		12.251
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(499.00 + 3.00 + 5.00 + 5.00 + 0.00 + 0.00 + 50.00 + 4.00) * 0.04858$		27.496
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE]$ $(31.671 + 5.889 + 11.410 + 12.251 + 27.496) / 1,652.00$	\$	0.053703
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(105.00 + 110.00 + 112.00 + 118.00) * 0.004334$	\$	1.929
Z555Z4	CAS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4])$ $(128.00 * 0.00399)$	\$	0.511
Z555Z6	CAS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6])$ $(248.00 * 0.00399)$	\$	0.990
Z555Z8	CAS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8])$ $(265.00 * 0.00399)$	\$	1.057
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(499.00 + 3.00 + 5.00 + 5.00 + 0.00 + 0.00 + 50.00 + 4.00) * 0.00403$	\$	2.281
593X	CAS Special Ed BEA Rate (K-12)	\$	0.00410

	$([CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(1.929 + 0.511 + 0.990 + 1.057 + 2.281) / 1,652.00$		
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K]$ $(105.00 + 110.00 + 112.00 + 118.00) * 0.018204$	\$	8.101
Z556Z4	CLS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4])$ $(128.00 * 0.01721)$	\$	2.203
Z556Z6	CLS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6])$ $(248.00 * 0.01721)$	\$	4.268
Z556Z8	CLS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CLS\ BEA\ Ratio\ 7-8])$ $(265.00 * 0.01701)$	\$	4.508
Z556Z12	CLS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CLS\ BEA\ Ratio\ 9-12]$ $(499.00 + 3.00 + 5.00 + 5.00 + 0.00 + 0.00 + 50.00 + 4.00) * 0.01710$	\$	9.679
594X	CLS Special Ed BEA Rate (K-12) $([CLS\ BEA\ FTE\ K-3] + [CLS\ BEA\ FTE\ 4] + [CLS\ BEA\ FTE\ 5-6] + [CLS\ BEA\ FTE\ 7-8] + [CLS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(8.101 + 2.203 + 4.268 + 4.508 + 9.679) / 1,652.00$	\$	0.01741

**Salary Allocation**

<b>Item Code</b>			<b>Amount</b>
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS - Salary Maint] * [CIS Mix] $0.053703 * 35,700.00 * 1.64574$	\$	3,155.21
Z226	CIS BEA Salary Inc Total [CIS BEA FTE K-12] * [CIS - Salary Inc] * [Regionalization] - [CIS BEA Salary Maint Total] $0.053703 * 65,216.05 * 1.06 - 3,155.21$	\$	557.23
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] $3,155.21 + 557.23$	\$	3,712.44
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] $0.00410 * 66,458.00$	\$	272.48
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] $0.00410 * 96,805.00 * 1.06 - 272.48$	\$	148.23
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] $272.48 + 148.23$	\$	420.71
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] $0.01741 * 33,412.00$	\$	581.70
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] $0.01741 * 46,784.33 * 1.06 - 581.70$	\$	281.69
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] $581.70 + 281.69$	\$	863.39
Z234	TOTAL Salary BEA [CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] $3,712.44 + 420.71 + 863.39$	\$	4,996.54

**Benefits Allocation**

<b>Item Code</b>			<b>Amount</b>
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.053703 + 0.00410) * 9,360.00	\$	541.04
Z236	2. CIS/CAS BEA Insurance Inc Total (((CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance Inc]) - [CIS/CAS BEA Insurance Maint Total] ((0.053703 + 0.00410) * 10,127.64) - 541.04	\$	44.37
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] * [CLS Health Factor] 0.01741 * 9,360.00 * 1.152	\$	187.73
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.01741 * 10,127.64 * 1.152) - 187.73	\$	15.39
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (3,155.21 + 272.48) * 0.23650	\$	810.65
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (557.23 + 148.23) * 0.23010	\$	162.33
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 581.70 * 0.24670	\$	143.51
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 281.69 * 0.21170	\$	59.63
Z243	9. TOTAL Benefits BEA [CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 541.04 + 44.37 + 187.73 + 15.39 + 810.65 + 162.33 + 143.51 + 59.63	\$	1,964.65

**Substitutes BEA**

Item Code			Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * [Substitutes\ Days] * [Substitutes\ Rate]$ $(0.053703 * 0.9170) * 4.000 * 151.86$	\$	29.91

**MSOC BEA**

Item Code			Amount
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] * [MSOC-Reg] + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(1,652.00 * 1,267.80 + (3.00 + 5.00 + 5.00 + 499.00 + 0.00 + 0.00 + 50.00 + 4.00) * 174.16) / 1,652.00$	\$	1,327.47

**Professional Learning Days - Special Ed BEA**

Z226pd	1. Professional Learning Days Salaries $([CIS\ BEA\ FTE\ K-12] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(0.053703 * 65,216.05 * 1.06 / 180.00 * 1.00)$	\$	20.62
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $([CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(20.62 * 0.23010)$	\$	4.74
4120pd	3. Total SpEd BEA Professional Learning Days $([CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits])$ $(20.62 + 4.74)$	\$	25.36

**3. BEA Rate for Special Education**

Item Code			Amount
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $4,996.54 + 1,964.65 + 29.91 + 1,327.47 + 25.36$	\$	8,343.93



**IV. Learning Assistance Program (LAP) – Acct 4155**

Item Code		Amount	
Z067	A. Eligible Students - Regular LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (1,618.33 * 0.2333)		377.56
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE ( ([LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size] ) / [Instruct Hr/Year] ( ( 377.56 * 2.39750 * 36.00 ) / 15.00 ) / 900.00		2.414
Z068A	C. Formulated Staffing Units - High Poverty ( ([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size] ) / [Instruct Hr/Year] ( ( 0.00 * 1.10000 * 36.00 ) / 15.00 ) / 900.00		0.00
Z075	D. Total LAP Staffing Units ( [LAP CIS FTE] + [LAP HiPov CIS FTE] ) ( 2.414 + 0.00 )		2.41
Z069	E. LAP CIS Salary Maint ([Total LAP Staffing Units] * [CIS - Salary Maint] * [CIS Mix]) (2.41 * 35,700.00 * 1.64574)	\$	141,594.53
Z070	F. LAP CIS Salary Inc ([Total LAP Staffing Units] * [CIS - Salary Inc] * [Regionalization] - [LAP CIS Salary Maint]) (2.41 * 65,216.05 * 1.06 - 141,594.53)	\$	25,006.39
Z071	G. LAP CIS Insurance Benefits ([Total LAP Staffing Units] * [Certificated Health Insurance]) (2.41 * 9,360.00)	\$	22,557.60
Z072	H. LAP CIS Insurance Benefits Increase ([Total LAP Staffing Units] * [Certificated Health Insurance Inc]) - ([LAP CIS Insurance]) (2.41 * 10,127.64) - (22,557.60)	\$	1,850.01
Z073	I. LAP CIS Payroll Tax and Benefits Maint ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (141,594.53 * 0.23650)	\$	33,487.11
Z074	J. LAP CIS Payroll Tax and Benefits - Increase ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (25,006.39 * 0.23010)	\$	5,753.97
M56	K. Learning Assistance Program: Total Allocated MSOC ([Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library/Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
Z070pd	L. Professional Learning Days - LAP 1. Professional Learning Days Salaries	\$	925.56

	$([Total\ LAP\ Staffing\ Units] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(2.41 * 65,216.05 * 1.06 / 180.00 * 1.00)$		
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits $([LAP\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(925.56 * 0.23010)$	\$	212.97
4155pd	3. Total LAP Professional Learning Days $([LAP\ CIS\ PD\ Salary] + [LAP\ CIS\ PD\ Benefits])$ $(925.56 + 212.97)$	\$	1,138.53
O7	AM. Lap Total $([LAP\ CIS\ Salary\ Maint] + [LAP\ CIS\ Salary\ Inc] + [LAP\ CIS\ Insurance] + [LAP\ CIS\ Insurance\ Inc] + [LAP\ CIS\ Benefits\ Maint] + [LAP\ CIS\ Benefits\ Inc] + [Total\ MSOC -LAP] + [Total\ LAP\ PD])$ $(141,594.53 + 25,006.39 + 22,557.60 + 1,850.01 + 33,487.11 + 5,753.97 + 0.00 + 1,138.53)$	\$	231,388.14

**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code		Amount	
A53	A. TBIP Kindergarten - Grade 12 ([Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]) (19.00 + 4.00 + 4.00)	\$	27.00
A62	B. TBIP Enroll K-6 Subtotal	\$	19.00
Z551	C. TBIP Staffing Units Grades K-6 ( ([Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ( ( 19.00 * 4.778 * 36.00) / 15.00) / 900.00		0.242
A63	D. TBIP Enroll 7-8 Subtotal	\$	4.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 ( ([Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ( ( 4.00 * 6.778 * 36.00) / 15.00) / 900.00	\$	0.072
A64	F. TBIP Enroll 9-12 Subtotal	\$	4.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 ( ([Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ( ( 4.00 * 6.778 * 36.00) / 15.00) / 900.00	\$	0.072
A65	H. TBIP Exited Kindergarten - Grade 12	\$	6.00
Z554	I. TBIP Staffing Units Exited Students ( ([Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ( ( 6.00 * 3.000 * 36.00) / 15.00) / 900.00		0.048
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.242 + 0.072 + 0.072 + 0.048		0.434
Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 0.434 * 35,700.00 * 1.64574	\$	25,498.77
Z079	L. TBIP CIS Salary Inc [Total TBIP CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [TBIP CIS Salary Maint] 0.434 * 65,216.05 * 1.06 - 25,498.77	\$	4,503.22
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.434 * 9,360.00	\$	4,062.24
Z081	N. TBIP CIS Insurance Inc	\$	333.16

	$([Total\ TBIP\ CIS\ FTE] * [Certificated\ Health\ Insurance\ Inc]) - ([TBIP\ CIS\ Insurance])$ $(0.434 * 10,127.64) - (4,062.24)$		
Z082	O. TBIP CIS Benefits Maint $([TBIP\ CIS\ Salary\ Maint] * [CIS/CAS - Benefits\ Maint])$ $(25,498.77 * 0.23650)$	\$	6,030.46
Z083	P. TBIP CIS Benefits Inc $([TBIP\ CIS\ Salary\ Inc] * [CIS/CAS - Benefits\ Inc])$ $(4,503.22 * 0.23010)$	\$	1,036.19
M48	Q. Transitional Bilingual: Total Allocated MSOC $([Total\ MSOC\ Technology-TBIP] + [Total\ MSOC\ Utilities-TBIP] + [Total\ MSOC\ Curriculum-TBIP] + [Total\ MSOC\ Library/Supplies-TBIP] + [Total\ MSOC\ Prof\ Dvlp-TBIP] + [Total\ MSOC\ Facilities-TBIP] + [Total\ MSOC\ Districtwide-TBIP])$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)$	\$	0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries $([Total\ TBIP\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(0.434 * 65,216.05 * 1.06 / 180.00 * 1.00)$	\$	166.68
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits $([TBIP\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(166.68 * 0.23010)$	\$	38.35
4165pd	3. Total TBIP Professional Learning Days $([TBIP\ CIS\ PD\ Salary] + [TBIP\ CIS\ PD\ Benefits])$ $(166.68 + 38.35)$	\$	205.03
Z085	S. TBIP TOTAL $([TBIP\ CIS\ Salary\ Maint] + [TBIP\ CIS\ Salary\ Inc] + [TBIP\ CIS\ Insurance] + [TBIP\ CIS\ Insurance\ Inc] + [TBIP\ CIS\ Benefits\ Maint] + [TBIP\ CIS\ Benefits\ Inc] + [TOTAL\ MSOC -TBIP] + [Total\ TBIP\ PD])$ $(25,498.77 + 4,503.22 + 4,062.24 + 333.16 + 6,030.46 + 1,036.19 + 0.00 + 205.03)$	\$	41,669.07
Z476	T. TBIP WithHold Amount $([TBIP\ TOTAL] * [TBIP\ WithHold\ Factor])$ $(41,669.07 * 0.0257)$	\$	1,070.90
Z477	U. TBIP Net Total $([TBIP\ TOTAL] - [TBIP\ WithHold\ Amount])$ $(41,669.07 - 1,070.90)$	\$	40,598.17

**VI. Highly Capable (HiCap) – Acct 4174**

<b>Item Code</b>		<b>Amount</b>	
Z086	A. HiCap Students ([Enroll Total w/ Run Start and Dropout and ALE] * [HiCap % Enroll]) (1,652.00 * 0.05000)		82.60
Z087	B. HiCap CIS FTE ( ([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ( ( 82.60 * 2.1590 * 36.00) / 15.00) / 900.00		0.476
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.476 * 35,700.00 * 1.64574)	\$	27,966.39
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [HiCap CIS Salary Maint]) (0.476 * 65,216.05 * 1.06 - 27,966.39)	\$	4,939.02
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Certificated Health Insurance]) (0.476 * 9,360.00)	\$	4,455.36
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc]) - ([HiCap CIS Insurance]) (0.476 * 10,127.64) - (4,455.36)	\$	365.40
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (27,966.39 * 0.23650)	\$	6,614.05
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (4,939.02 * 0.23010)	\$	1,136.47
Z094	I. Total MSOC -HiCap ([Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library/Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (0.476 * 65,216.05 * 1.06 / 180.00 * 1.00)	\$	182.81
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits ([HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]) (182.81 * 0.23010)	\$	42.06
4174pd	3. Total HiCap Professional Learning Days	\$	224.87

	([HiCap CIS PD Salary] + [HiCap CIS PD Benefits]) (182.81 + 42.06)		
Z095	K. HiCap TOTAL ([HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD]) (27,966.39 + 4,939.02 + 4,455.36 + 365.40 + 6,614.05 + 1,136.47 + 0.00 + 224.87)	\$	45,701.56

**VII. School Food Service – Acct 4198**

Item Code		Amount	
S5	A. Total School Food Service Allocation $([Tot\ Type\ A\ Lunches\ Srvd] + [Tot\ Rdc\ F\&R\ Brfasts\ Srvd] + [Tot\ Rdc\ Price\ Bfasts\ Srvd] + [Tot\ Rdc\ Price\ K-3\ Lnchs\ Srvd])$ $(0.00 + 2,261.70 + 753.60 + 569.65)$	\$	3,584.95
S1	B. Total Type A Lunches Served $([Est\ Reimursable\ Stdnt\ Lunches\ Srvd] * [Food\ Type\ A\ Lunch\ Rate])$ $(0.00 * 0.200000)$		0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served $([Est\ FRPB] * [Free/Red\ Bfast\ Rate])$ $(12,565.00 * 0.180000)$		2,261.70
S3	D. Total Reduced Price Breakfasts Served $([Est\ RPB] * [Rdc\ Only\ Bfast\ Rate])$ $(2,512.00 * 0.30)$		753.60
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) $([Est\ RPL\ K3] * [Rdc\ Only\ Lunch\ Rate])$ $(2,848.23 * 0.2000)$		569.65

**VIII. Transportation - Operations – Acct 4199**

Item Code		Amount	
I4	Total Transportation Operations $([Trans\ Op\ Alloc,\ Excl\ In-Lieu-of\ Deprec\ for\ Contracting\ Dists] + [In-Lieu-Of\ Deprec\ for\ Contracting\ Dists])$ $(726,924.00 + 0.00)$	\$	726,924.00