

La Center School District No.101

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	23,330,253	538,600	3,224,288	1,188,000	0
Total Appropriation (Expenditures)	23,297,337	517,500	3,506,550	45,424,000	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	32,916	21,100	-282,262	-44,236,000	0
Beginning Total Fund Balance	2,161,100	140,000	1,789,062	45,472,131	0
Ending Total Fund Balance	2,194,016	161,100	1,506,800	1,236,131	0
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	2,405,775	0	0	0	0
Rollback mandated by school district Board of Directors 1/	380,624	0	0	0	0
Net excess levy amount for 2020 collection after rollback	2,025,151	XXXX	2,663,800	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,666.52		1,652.00		1,673.00	
FTE Certificated Employees	109.431		107.900		114.911	
FTE Classified Employees	52.555		58.945		59.621	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	19,675,363		21,592,509		23,330,253	
Total Expenditures	19,485,017		21,490,665		23,297,337	
Total Beginning Fund Balance	1,628,229		1,799,541		2,161,100	
Total Ending Fund Balance	1,799,541		1,901,385		2,194,016	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	11,584,312	59.45	12,647,526	58.85	13,282,213	57.01
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	2,598,278	13.33	2,735,692	12.73	3,485,354	14.96
Vocational Instruction	301,947	1.55	272,781	1.27	322,356	1.38
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	604,460	3.10	734,685	3.42	897,250	3.85
Other Instructional Programs	42,305	0.22	73,201	0.34	58,108	0.25
Community Services	152,661	0.78	142,578	0.66	130,156	0.56
Support Services	4,201,053	21.56	4,884,202	22.73	5,121,900	21.98
Total - Program Groups	19,485,017	100.00	21,490,665	100.00	23,297,337	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	12,669,946	65.02	12,908,148	60.06	14,737,524	63.26
Teaching Support	1,705,894	8.75	1,882,361	8.76	1,725,133	7.40
Other Supportive Activities	2,333,676	11.98	3,703,125	17.23	3,857,724	16.56
Building Administration	1,213,648	6.23	1,354,612	6.30	1,292,881	5.55
Central Administration	1,561,853	8.02	1,642,419	7.64	1,684,075	7.23
Total - Activity Groups	19,485,017	100.00	21,490,665	100.00	23,297,337	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	8,264,902	42.42	8,658,353	40.29	9,383,797	40.28
Classified Salaries	2,714,060	13.93	2,844,241	13.23	2,847,776	12.22

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	4,392,327	22.54	4,374,637	20.36	5,158,020	22.14
Supplies, Instructional Resources and Noncapitalized Items	892,273	4.58	1,450,451	6.75	1,480,701	6.36
Purchased Services	3,085,462	15.84	3,934,583	18.31	4,221,693	18.12
Travel	41,679	0.21	46,900	0.22	48,850	0.21
Capital Outlay	94,313	0.48	181,500	0.84	156,500	0.67
Total - Objects	19,485,017	100.00	21,490,665	100.00	23,297,337	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	115.00	105.00	120.00
2. Grade 1	121.10	110.00	125.00
3. Grade 2	114.20	112.00	120.00
4. Grade 3	120.80	118.00	125.00
5. Grade 4	137.50	128.00	115.00
6. Grade 5	130.82	123.00	125.00
7. Grade 6	124.76	125.00	140.00
8. Grade 7	127.67	130.00	130.00
9. Grade 8	138.79	135.00	135.00
10. Grade 9	124.50	130.00	130.00
11. Grade 10	135.81	136.00	130.00
12. Grade 11 (excluding Running Start)	93.08	135.00	110.00
13. Grade 12 (excluding Running Start)	90.74	98.00	95.00
14. SUBTOTAL	1,574.77	1,585.00	1,600.00
15. Running Start	69.25	54.00	53.00
16. Dropout Reengagement Enrollment	0.00	0.00	5.00
17. ALE Enrollment	22.50	13.00	15.00
18. TOTAL K-12	1,666.52	1,652.00	1,673.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	109.431	107.900	114.911
2. General Fund FTE Classified Employees /4	52.555	58.945	59.621

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,805,161	2,333,941	2,480,414
2000 Local Nontax Support	531,841	630,200	638,763
3000 State, General Purpose	12,784,674	14,548,396	15,644,817
4000 State, Special Purpose	2,859,802	3,068,972	3,490,428
5000 Federal, General Purpose	37	0	0
6000 Federal, Special Purpose	669,550	878,000	1,030,500
7000 Revenues from Other School Districts	24,298	25,000	25,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	108,000	20,331
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	19,675,363	21,592,509	23,330,253
EXPENDITURES			
00 Regular Instruction	11,584,312	12,647,526	13,282,213
10 Federal Stimulus	0	0	0
20 Special Education Instruction	2,598,278	2,735,692	3,485,354
30 Vocational Education Instruction	301,947	272,781	322,356
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	604,460	734,685	897,250
70 Other Instructional Programs	42,305	73,201	58,108
80 Community Services	152,661	142,578	130,156
90 Support Services	4,201,053	4,884,202	5,121,900
B. TOTAL EXPENDITURES	19,485,017	21,490,665	23,297,337
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	19,034	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	171,312	101,844	32,916
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	21,683	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	345,000
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	1,799,541	1,816,100
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	1,628,229	1,799,541	2,161,100
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	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	0	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	345,000
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	0	0	0
G.L.890 Unassigned Fund Balance	1,799,541	1,901,385	1,849,016
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,799,541	1,901,385	2,194,016

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

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SUMMARY OF GENERAL FUND BUDGET

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

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	2,797,294	2,333,941	2,480,414
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	7,867	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,805,161	2,333,941	2,480,414
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	30,534	51,000	70,313
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	139,999	130,000	130,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	98,368	259,200	261,750
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	2,725	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	176,732	0	0
2300 Investment Earnings	21,259	16,000	35,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	16,236	55,000	72,100
2600 Fines and Damages	9,964	15,000	13,000
2700 Rentals and Leases	1,151	1,000	1,600
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	34,873	103,000	55,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	531,841	630,200	638,763
STATE, GENERAL PURPOSE			
3100 Apportionment	11,619,328	13,542,070	14,694,246

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	282,844	292,184	335,384
3300 Local Effort Assistance	882,503	714,142	615,187
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	12,784,674	14,548,396	15,644,817
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	1,596,704	1,596,093	1,932,267
4122 Special Ed-Infants and Toddlers-State	20,996	19,191	20,774
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	207,918	208,688	254,200
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	119,109	72,000	85,000
4159 Institutions--Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	40,628	40,000	44,875
4174 Highly Capable	39,857	30,000	50,312
4188 Childcare	0	0	0
4198 School Food Services	3,520	3,000	3,000
4199 Transportation--Operations	831,070	1,100,000	1,100,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,859,802	3,068,972	3,490,428
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	37	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	37	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	150,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	288,883	266,500	305,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	3,538	3,500	2,500
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	136,691	123,000	128,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	15,830	290,000	275,000
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	195,782	165,000	140,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	7,500	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	21,325	30,000	30,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	669,550	878,000	1,030,500
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	24,298	25,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	24,298	25,000	25,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	108,000	20,331
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	108,000	20,331
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,675,363	21,592,509	23,330,253

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EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	11,461,759	12,514,450	13,070,158
02 Alternative Learning Experience	120,681	131,076	172,055
03 Basic Education - Dropout Reengagement	1,873	2,000	40,000
00 TOTAL REGULAR INSTRUCTION	11,584,312	12,647,526	13,282,213
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	2,401,652	2,444,192	3,236,637
22 Special Education, Infants and Toddlers, State	19,958	25,000	35,000
24 Special Education, Supplemental, Federal	176,667	266,500	213,717
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,598,278	2,735,692	3,485,354
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	298,212	269,281	320,056
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	3,735	3,500	2,300
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	301,947	272,781	322,356
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	125,993	227,341	122,414
52 Other Title Grants under ESEA-Federal	56,877	131,542	426,729
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	254,607	215,003	278,857
56 State Institutions, Centers and Homes, Delinquent	0	0	0

La Center School District No.101

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	120,636	114,764	6,200
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	46,348	46,035	63,050
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	604,460	734,685	897,250
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	42,305	73,201	58,108
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	42,305	73,201	58,108
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	148,509	142,578	130,156
88 Child Care	0	0	0
89 Other Community Services	4,152	0	0
80 TOTAL COMMUNITY SERVICES	152,661	142,578	130,156
SUPPORT SERVICES			
97 District-wide Support	2,763,394	3,318,144	3,454,201
98 School Food Services	494,717	466,058	487,699
99 Pupil Transportation	942,942	1,100,000	1,180,000
90 TOTAL SUPPORT SERVICES	4,201,053	4,884,202	5,121,900
TOTAL PROGRAM EXPENDITURES	19,485,017	21,490,665	23,297,337

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	13,070,158	0		7,599,760	737,010	3,223,338	587,400	869,650	21,500	31,500
02 ALE	172,055	0		89,678	0	32,877	15,000	34,500	0	0
03 Basic Education - Dropout Reengagement	40,000	0		0	0	0	0	40,000	0	0
TOTAL REGULAR INSTRUCTION	13,282,213	0		7,689,438	737,010	3,256,215	602,400	944,150	21,500	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	3,236,637	0		957,101	513,156	786,630	11,500	962,500	5,750	0
22 Sp Ed, I&T, St	35,000	0		0	0	0	0	35,000	0	0
24 Sp Ed, Sup, Fed	213,717	0		153,937	0	59,780	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	3,485,354	0		1,111,038	513,156	846,410	11,500	997,500	5,750	0
31 Voc, Basic, St	320,056	0		159,307	19,963	76,986	35,800	28,000	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	2,300	0		0	0	0	0	2,000	300	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

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PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	322,356	0		159,307	19,963	76,986	35,800	30,000	300	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, Fcity 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	122,414	0		89,564	0	32,850	0	0	0	0
52 Other Title Grants under ESEA -Federal	426,729	0	0	0	0	0	400,729	26,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	278,857	0		0	142,392	112,465	21,000	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	6,200	0		0	0	0	0	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	63,050	0		0	25,055	19,995	18,000	0	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

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PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
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	897,250	0	0	89,564	167,447	165,310	439,729	30,700	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	58,108	0		0	29,050	23,786	2,772	2,500	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	58,108	0		0	29,050	23,786	2,772	2,500	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	130,156	0		0	76,495	18,661	5,000	30,000	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	130,156	0	0	0	76,495	18,661	5,000	30,000	0	0
97 Distwide Suppt	3,454,201	0	0	334,450	1,146,909	648,149	178,500	1,004,893	16,300	125,000
98 Schl Food Serv	487,699	0	0	0	157,746	122,503	205,000	1,950	500	0
99 Pupil Transp	1,180,000	0	0	0	0	0	0	1,180,000	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	5,121,900	0	0	334,450	1,304,655	770,652	383,500	2,186,843	16,800	125,000
OBJECT TOTALS	23,297,337	0	0	9,383,797	2,847,776	5,158,020	1,480,701	4,221,693	48,850	156,500

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	8,264,902	42.42	8,658,353	40.29	9,383,797	40.28
(3) Classified Salaries	2,714,060	13.93	2,844,241	13.23	2,847,776	12.22
(4) Employee Benefits and Payroll Taxes	4,392,327	22.54	4,374,637	20.36	5,158,020	22.14
(5) Supplies and Materials	892,273	4.58	1,450,451	6.75	1,480,701	6.36
(7) Purchased Services	3,085,462	15.84	3,934,583	18.31	4,221,693	18.12
(8) Travel	41,679	0.21	46,900	0.22	48,850	0.21
(9) Capital Outlay	94,313	0.48	181,500	0.84	156,500	0.67
TOTAL EXPENDITURES	19,485,017	100.00	21,490,665	100.00	23,297,337	100.00

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	11,211,323	57.54	12,300,826	57.24	13,879,884	59.58
28 Extracur	383,036	1.97	397,322	1.85	407,640	1.75
29 Pmt to SD	1,075,587	5.52	210,000	0.98	450,000	1.93
TOTAL TEACHING ACTIVITIES	12,669,946	65.02	12,908,148	60.06	14,737,524	63.26
TEACHING SUPPORT						
22 Lrn Resrc	342,413	1.76	365,041	1.70	218,248	0.94
24 Guid/Coun	381,871	1.96	353,774	1.65	424,301	1.82
25 Pupil M/S	169,739	0.87	174,250	0.81	69,949	0.30
26 Health	420,429	2.16	466,148	2.17	453,236	1.95
31 InstProDev	132,810	0.68	164,648	0.77	167,305	0.72
32 Inst Tech	139,853	0.72	188,500	0.88	172,000	0.74
33 Curriculum	19,958	0.10	170,000	0.79	166,000	0.71
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	54,094	0.23
TOTAL TEACHING SUPPORT	1,705,894	8.75	1,882,361	8.76	1,725,133	7.40
OTHER SUPPORT ACTIVITIES						
42 Food	164,126	0.84	185,000	0.86	185,000	0.79
44 Operation	275,155	1.41	225,643	1.05	244,737	1.05
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	111,872	0.57	1,100,000	5.12	1,180,000	5.06
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	230,622	1.18	249,530	1.16	253,742	1.09
63 Oper Bldg	574,652	2.95	608,783	2.83	610,678	2.62
64 Maintnce	151,537	0.78	389,000	1.81	439,500	1.89
65 Utilities	266,900	1.37	309,000	1.44	309,000	1.33
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	130,643	0.67	150,000	0.70	150,000	0.64
72 Info Sys	327,549	1.68	338,995	1.58	343,338	1.47
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	16,473	0.08	15,000	0.07	35,500	0.15
83 Interest	0	0.00	1,633	0.01	1,198	0.01

La Center School District No.101

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
84 Principal	0	0.00	9,440	0.04	9,875	0.04
85 Debt Expn	0	0.00	108,000	0.50	0	0.00
91 Publ Actv	84,149	0.43	13,101	0.06	95,156	0.41
TOTAL OTHER SUPPORT ACTIVITIES	2,333,676	11.98	3,703,125	17.23	3,857,724	16.56
UNIT ADMINISTRATION						
23 Princ Off	1,213,648	6.23	1,354,612	6.30	1,292,881	5.55
TOTAL UNIT ADMINISTRATION	1,213,648	6.23	1,354,612	6.30	1,292,881	5.55
CENTRAL ADMINISTRATION						
11 Bd of Dir	50,545	0.26	49,500	0.23	54,500	0.23
12 Supt Off	360,727	1.85	444,272	2.07	502,270	2.16
13 Busns Off	423,705	2.17	426,157	1.98	540,546	2.32
14 HR	140,874	0.72	123,374	0.57	106,464	0.46
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	441,398	2.27	448,241	2.09	324,743	1.39
41 Supervisn	55,437	0.28	55,415	0.26	57,962	0.25
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	89,168	0.46	95,460	0.44	97,590	0.42
TOTAL CENTRAL ADMINISTRATION	1,561,853	8.02	1,642,419	7.64	1,684,075	7.23
TOTAL EXPENDITURES	19,485,017	100.00	21,490,665	100.00	23,297,337	100.00

La Center School District No. 101

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	96.211	83.73	21.824	36.60
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	96.211	83.73	21.824	36.60
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.052	3.44
24 Guidance and Counseling	4.500	3.92	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	1.317	2.21
26 Health/Related Services	4.000	3.48	0.000	0.00
31 InstProDev	0.200	0.17	0.000	0.00
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	8.700	7.57	3.369	5.65
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	3.142	5.27
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	5.03
63 Operation of Buildings	XXXXX	XXXXX	8.000	13.42
72 Information Systems	1.000	0.87	2.000	3.35
91 Public Activities	XXXXX	XXXXX	1.895	3.18
TOTAL OTHER SUPPORT ACTIVITIES	1.000	0.87	18.037	30.25
UNIT ADMINISTRATION				
23 Principal's Office	5.000	4.35	6.854	11.50
TOTAL UNIT ADMINISTRATION	5.000	4.35	6.854	11.50
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.500	1.31	1.818	3.05
13 Business Office	0.000	0.00	5.000	8.39
14 Human Resources	0.000	0.00	1.000	1.68
21 Supervision - Instruction	2.500	2.18	0.000	0.00
41 Supervision - Nutrition Services	0.000	0.00	0.719	1.21
61 Supervision - Building	0.000	0.00	1.000	1.68
TOTAL CENTRAL ADMINISTRATION	4.000	3.48	9.537	16.00
TOTAL FTE STAFF	114.911	100.00	59.621	100.00

La Center School District No. 101

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

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

La Center School District No.101
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	57,918	191,500	191,500
200 Athletics	166,633	223,700	223,700
300 Classes	5,611	32,000	32,000
400 Clubs	40,089	75,300	75,300
600 Private Moneys	11,768	16,100	16,100
A. TOTAL REVENUES	282,019	538,600	538,600
EXPENDITURES			
100 General Student Body	40,363	169,000	169,000
200 Athletics	135,914	225,700	225,700
300 Classes	3,426	20,500	20,500
400 Clubs	41,984	77,300	77,300
600 Private Moneys	12,325	25,000	25,000
B. TOTAL EXPENDITURES	234,012	517,500	517,500
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	48,007	21,100	21,100
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	135,988	140,000	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	135,988	140,000	140,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	183,995	161,100	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	183,995	161,100	161,100

La Center School District No.101

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

La Center School District No.101

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,406,294	2,614,577	3,208,288
2000 Local Nontax Support	10,945	16,000	16,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	2,347,646	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,764,886	2,630,577	3,224,288
EXPENDITURES			
Matured Bond Expenditures	2,433,372	2,584,400	1,210,000
Interest on Bonds	319,790	254,400	2,286,550
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	10,000	10,000
B. TOTAL EXPENDITURES	2,753,162	2,848,800	3,506,550
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,011,724	-218,223	-282,262
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	777,338	1,769,630	1,789,062
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	777,338	1,769,630	1,789,062
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,789,062	1,551,407	946,312
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	560,488

La Center School District No.101

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,789,062	1,551,407	1,506,800

La Center School District No.101

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	1,398,596	2,614,577	3,208,288
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	7,699	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,406,294	2,614,577	3,208,288
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	10,945	16,000	16,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	10,945	16,000	16,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	926,985	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	1,420,662	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	2,347,646	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,764,886	2,630,577	3,224,288

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

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	392,844	525,000	972,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	49,861,571	49,147,625	216,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,254,415	49,672,625	1,188,000
EXPENDITURES			
10 Sites	1,281,681	0	0
20 Buildings	459,306	49,672,625	45,100,000
30 Equipment	0	0	0
40 Energy	9,980	0	0
50 Sales and Lease Expenditures	0	0	324,000
60 Bond Issuance Expenditures	388,741	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	2,139,708	49,672,625	45,424,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,401,628	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	46,713,079	0	-44,236,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	48,000,000	45,000,131
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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	400,000	472,000
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	0	0
G.L.890 Unassigned Fund Balance	47,574,883	0	0
F. TOTAL BEGINNING FUND BALANCE	243,047	48,400,000	45,472,131
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	-512,166	48,000,000	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	-106,591	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	400,000	472,000
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	47,574,883	0	764,131
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	46,956,126	48,400,000	1,236,131

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

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

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

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	171,993	25,000	500,000
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	220,850	500,000	472,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	392,844	525,000	972,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

La Center School District No.101

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	49,861,571	49,147,625	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	216,000
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	49,861,571	49,147,625	216,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	50,254,415	49,672,625	1,188,000

La Center School District No.101
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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
9901 Transfers (local resources)	XXXXX	XXXXX	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	0	0	0
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	0	0	0
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	0	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	0	0	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL BEGINNING FUND BALANCE	0	0	0
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	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

La Center School District No.101

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	0	0	0

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.