



WASHINGTON UNIFIED SCHOOL DISTRICT

45-Day REVISED BUDGET

FISCAL YEAR
2013-2014

WASHINGTON UNIFIED SCHOOL DISTRICT

BUDGET ASSUMPTIONS 2013-2014 45-Day Revision

The Washington Unified School District (WUSD) budget was developed using the base program model which the Board of Education approved at its meeting on May 13, 2010.

INTRODUCTION

At the June 27, 2013 WUSD Board of Education (BOE) meeting, the BOE ratified their 2013-2014 budget. During the presentation of the budget by the Administration, the BOE was made aware of the highly probable change in funding formula for K-12 education. The change, none as the Local Control Funding Formula (LCFF), was expected to pass but sufficient information to build the District's budget and present it in a timely manner to the BOE did not exist.

As the State passed their budget for fiscal 2013-2014, they did in fact ratify the new LCFF. The State spending plan, largely adopted on June 14, 2013, made the revenue limit based budget presented to the BOE outdated. The new LCCF model is considered to be a significant change and, as such, the Administrator is required to present to the BOE a revised budget within 45 days which, for this purpose, is August 11, 2013.

The new LCFF funding model shifts revenue from the restricted general fund to the unrestricted general fund and applies an overall increase in funding. The revenue shift also creates the need to shift expenditures from the restricted to the unrestricted general fund. This increase in funding is the first real funding increase we have seen in five (5) years. The Unrestricted General Fund, Fund 01 is balanced with a surplus of \$328,320.

The Multi-Year Projection shows the District to be in the strongest financial position it has been in since 2008-2009. However, it should be noted that the Multi-Year Projection does not have any dollars set aside for future salary and benefit negotiations. The Multi-Year Projection shows the District to be in a position of fiscal solvency and therefore warrants a continued positive certification.

The major assumptions for the fiscal year 2013-2014 45-Day Revised Budget are on the following pages.

UNRESTRICTED GENERAL FUND – FUND 01

REVENUE ASSUMPTIONS – LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET						
					COLA	1.565%
Unduplicated as % of Enrollment	69.00%					<u>2013/14</u>
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,309.00	6,952	723	1,059	537	21,406,739
Grades 4-6	1,563.00	7,056		974	494	13,323,012
Grades 7-8	1,017.00	7,266		1,003	509	8,927,226
Grades 9-12	2,033.00	8,419	219	1,192	605	21,214,355
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	<u>6,922.00</u>	<u>51,586,045</u>	<u>2,114,634</u>	<u>7,410,980</u>	<u>3,759,673</u>	<u>64,871,332</u>
K-3 Grade Span Penalty						-
Targeted Instructional Improvement						-
Transportation						411,164
LOCAL CONTROL FORMULA FUNDING (LCFF) TARGET						<u>65,282,496</u>
CALCULATE ECONOMIC RECOVERY TARGET			2013/14	2020/21		
Revenue Limit per ADA inflated to 2020/21			6,910.51	7,905.38		
Charter General Purpose BG/ADA inflated to 2020/21			-	-		
Categorical Base per ADA			<u>1,150.89</u>	<u>1,150.89</u>		
Total Economic Recovery Target per ADA			<u>8,061.40</u>	<u>9,056.27</u>		
Statewide 90 th percentile rate			14,500.00	14,500.00		
2020-21 LCFF Target rate per ADA			9,331.59	10,788.91		
ECONOMIC RECOVERY TARGET per ADA				-		
ECONOMIC RECOVERY TARGET x 2012-13 ADA				-		
ECONOMIC RECOVERY TARGET PAYMENT				1/8		<u>-</u>
PART II - LOCAL CONTROL FUNDING FORMULA TRANSITION						
CALCULATE TRANSITION BASE FUNDING:						
Current year Funded ADA times Base per ADA						36,684,316
Necessary Small School Allowance						-
2012-13 Categoricals						7,212,927
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-

Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			
TRANSITION BASE FUNDING			43,897,243
CALCULATE LCFF TRANSITION FUNDING			
			2013/14
LOCAL CONTROL FUNDING FORMULA TARGET			65,282,496
TRANSITION BASE FUNDING			43,897,243
Difference or GAP			21,385,253
Multiply difference by funding rate	11.78%		2,519,183
ECONOMIC RECOVERY PAYMENT			-
LCFF TRANSITION FUNDING			46,416,426
CHANGE OVER PRIOR YEAR	4.80%	2,127,751	
RECAP TOTAL FUNDING UNDER LCFF TRANSITION AT 42238.03			
	<u>2012/13</u>	<u>Increase</u>	<u>2013/14</u>
State Aid	29,017,307	13% 3,871,790	32,889,097
EPA funding	7,930,132	-17% (1,356,349)	6,573,783
Property Taxes net of in-lieu	7,341,236	-5% (387,690)	6,953,546
Charter in-Lieu Taxes	-	0% -	-
LCFF Transition Funding	44,288,675	5% 2,127,751	46,416,426

EXPENDITURE ASSUMPTIONS

GENERAL UNRESTRICTED / RESTRICTED EXPENDITURE ASSUMPTIONS

1. Expenditures were balanced between the unrestricted and restricted general fund. This balancing was to ensure expenditures continued to be associated with the revenue(s) that supported the expenditure.

ALL OTHER FUNDS

No changes were made to the 45-Day Revised Budget that impacted any fund other than the General Fund, Fund #01.

END – BUDGET ASSUMPTIONS – WUSD – 2013-2014 45-Day Revise

2013-2014 Budget General Fund - Revenue Limit Summary Fund 01 - Estimated Actuals			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	36,154,527.00	888,100.00	37,042,627.00
2. Federal Revenues	-	4,492,440.00	4,492,440.00
3. Other State Revenue	6,297,553.00	3,383,698.00	9,681,251.00
4. Other Local Revenue	455,162.00	2,595,042.00	3,050,204.00
5. Total Revenues	42,907,242.00	11,359,280.00	54,266,522.00
B. Expenditures			
1. Certificated Salaries	21,267,958.00	5,690,403.00	26,958,361.00
2. Classified Salaries	5,217,325.00	3,169,559.00	8,386,884.00
3. Employee Benefits	7,723,642.00	2,548,722.00	10,272,364.00
4. Books and Supplies	1,425,196.00	1,609,233.00	3,034,429.00
5. Services and Other Operating Expenses	4,036,734.00	3,193,391.00	7,230,125.00
6. Capital Outlay	461,500.00	-	461,500.00
7. Other Outgo (Including Transfers of Indirect Costs)	-	155,836.00	155,836.00
8. Other Outgo - Transfers of Indirect Costs	(1,025,579.00)	781,222.00	(244,357.00)
9. Total Expenditures	39,106,776.00	17,148,366.00	56,255,142.00
C. Excess (Deficiency) of Revenues over Expenditures	3,800,466.00	(5,789,086.00)	(1,988,620.00)
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(1,667,710.00)	(1,667,710.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(6,374,477.00)	6,374,477.00	-
4. Total, Other Financing Sources / Uses	(6,374,477.00)	4,706,767.00	(1,667,710.00)
E. Net Increase (Decrease) in Fund Balance	(2,574,011.00)	(1,082,319.00)	(3,656,330.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	13,044,404.82	2,154,903.03	15,199,307.85
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	13,044,404.82	2,154,903.03	15,199,307.85
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	13,044,404.82	2,154,903.03	15,199,307.85
2. Ending Balance	10,470,393.82	1,072,584.03	11,542,977.85
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	28,640.74	-	28,640.74
Prepaid Expenses	-	950.00	950.00
All Others	-	-	-
b. Restricted	-	1,071,634.50	1,071,634.50
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	200,000.00	-	200,000.00
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,250,000.00	-	1,250,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,654,430.00	-	3,654,430.00
Unassigned/Unappropriated	5,312,323.08	(0.47)	5,312,322.61

2013-2014 Budget General Fund - Revenue Limit Summary Fund 01 - 45-Day Revised Budget			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	45,463,160.00	953,266.00	46,416,426.00
2. Federal Revenues	-	3,976,952.00	3,976,952.00
3. Other State Revenue	1,117,046.00	1,918,688.00	3,035,734.00
4. Other Local Revenue	349,100.00	2,282,173.00	2,631,273.00
5. Total Revenues	46,929,306.00	9,131,079.00	56,060,385.00
B. Expenditures			
1. Certificated Salaries	21,600,591.00	4,207,941.00	25,808,532.00
2. Classified Salaries	5,554,821.00	3,065,989.00	8,620,810.00
3. Employee Benefits	7,513,894.00	2,029,990.00	9,543,884.00
4. Books and Supplies	2,501,727.00	798,522.00	3,300,249.00
5. Services and Other Operating Expenses	4,952,591.00	3,042,134.00	7,994,725.00
6. Capital Outlay	759,623.00	-	759,623.00
7. Other Outgo (Including Transfers of Indirect Costs)	-	42,215.00	42,215.00
8. Other Outgo - Transfers of Indirect Costs	(1,217,248.00)	879,274.00	(337,974.00)
9. Total Expenditures	41,665,999.00	14,066,065.00	55,732,064.00
C. Excess (Deficiency) of Revenues over Expenditures	5,263,307.00	(4,934,986.00)	328,321.00
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(555,340.00)	(555,340.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(4,934,986.00)	4,934,986.00	-
4. Total, Other Financing Sources / Uses	(4,934,986.00)	4,379,646.00	(555,340.00)
E. Net Increase (Decrease) in Fund Balance	328,321.00	(555,340.00)	(227,019.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,470,393.82	1,072,584.03	11,542,977.85
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	10,470,393.82	1,072,584.03	11,542,977.85
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,470,393.82	1,072,584.03	11,542,977.85
2. Ending Balance	10,798,714.82	517,244.03	11,315,958.85
Components of Ending Fund Balance			
a. Nonspendable			
Reserve for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	950.00	950.00
All Others	-	-	-
b. Restricted	-	516,294.50	516,294.50
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	-	-	-
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,500,000.00	-	1,500,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,622,584.00	-	3,622,584.00
Unassigned/Unappropriated	5,616,130.82	(0.47)	5,616,130.35

2013-2014 Budget
General Fund - Revenue Limit Summary
Fund 01 - Variance Analysis

Description	Unrestricted	%	Restricted	%	Total
A. Revenues					
1. Revenue Limit Sources	(9,308,633.00)	-20.48%	(65,166.00)	-6.84%	(9,373,799.00)
2. Federal Revenues	-	0.00%	515,488.00	12.96%	515,488.00
3. Other State Revenue	5,180,507.00	463.77%	1,465,010.00	76.35%	6,645,517.00
4. Other Local Revenue	106,062.00	30.38%	312,869.00	13.71%	418,931.00
5. Total Revenues	(4,022,064.00)	-8.57%	2,228,201.00	24.40%	(1,793,863.00)
B. Expenditures					
1. Certificated Salaries	(332,633.00)	-1.54%	1,482,462.00	35.23%	1,149,828.98
2. Classified Salaries	(337,496.00)	-6.08%	103,570.00	3.38%	(233,926.06)
3. Employee Benefits	209,748.00	2.79%	518,732.00	25.55%	728,480.03
4. Books and Supplies	(1,076,531.00)	-43.03%	810,711.00	101.53%	(265,820.43)
5. Services and Other Operating Expenses	(915,857.00)	-18.49%	151,257.00	4.97%	(764,600.18)
6. Capital Outlay	(298,123.00)	-39.25%	-	0.00%	(298,123.39)
7. Other Outgo (Including Transfers of Indirect Costs)	-	0.00%	113,621.00	269.15%	113,621.00
8. Other Outgo - Transfers of Indirect Costs	191,669.00	-15.75%	(98,052.00)	-11.15%	93,616.84
9. Total Expenditures	(2,559,223.00)	-6.14%	3,082,301.00	21.91%	523,076.79
C. Excess (Deficiency) of Revenues over Expenditures	(1,462,841.00)	-27.79%	(854,100.00)	17.31%	(2,316,939.79)
D. Other Financing Sources / Uses					
1. Interfund Transfers					-
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	-	0.00%	(1,112,370.00)	200.30%	(1,112,370.00)
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	(1,439,491.00)	29.17%	1,439,491.00	29.17%	0.29
4. Total, Other Financing Sources / Uses	(1,439,491.00)	29.17%	327,121.00	7.47%	(1,112,369.71)
E. Net Increase (Decrease) in Fund Balance	(2,902,332.00)	-883.99%	(526,979.00)	94.89%	(3,429,309.49)

GENERAL FUND

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	36,154,527.00	888,100.00	37,042,627.00	45,463,160.00	953,266.00	46,416,426.00	25.3%
2) Federal Revenue		8100-8299	0.00	4,492,440.00	4,492,440.00	0.00	3,976,952.00	3,976,952.00	-11.5%
3) Other State Revenue		8300-8599	6,297,553.00	3,383,698.00	9,681,251.00	1,117,046.00	1,918,688.00	3,035,734.00	-68.6%
4) Other Local Revenue		8600-8799	455,162.00	2,595,042.00	3,050,204.00	349,100.00	2,282,173.00	2,631,273.00	-13.7%
5) TOTAL, REVENUES			42,907,242.00	11,359,280.00	54,266,522.00	46,929,306.00	9,131,079.00	56,060,385.00	3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,267,958.00	5,690,403.00	26,958,361.00	21,600,591.00	4,207,941.00	25,808,532.00	-4.3%
2) Classified Salaries		2000-2999	5,217,325.00	3,169,559.00	8,386,884.00	5,554,821.00	3,065,989.00	8,620,810.00	2.8%
3) Employee Benefits		3000-3999	7,723,642.00	2,548,722.00	10,272,364.00	7,513,894.00	2,029,990.00	9,543,884.00	-7.1%
4) Books and Supplies		4000-4999	1,425,196.00	1,609,233.00	3,034,429.00	2,501,727.00	798,522.00	3,300,249.00	8.8%
5) Services and Other Operating Expenditures		5000-5999	4,036,734.00	3,193,391.00	7,230,125.00	4,952,591.00	3,042,134.00	7,994,725.00	10.6%
6) Capital Outlay		6000-6999	461,500.00	0.00	461,500.00	759,623.00	0.00	759,623.00	64.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	155,836.00	155,836.00	0.00	42,215.00	42,215.00	-72.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,025,579.00)	781,222.00	(244,357.00)	(1,217,248.00)	879,274.00	(337,974.00)	38.3%
9) TOTAL, EXPENDITURES			39,106,776.00	17,148,366.00	56,255,142.00	41,665,999.00	14,066,065.00	55,732,064.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,800,466.00	(5,789,086.00)	(1,988,620.00)	5,263,307.00	(4,934,986.00)	328,321.00	-116.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,667,710.00	1,667,710.00	0.00	555,340.00	555,340.00	-66.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,374,477.00)	6,374,477.00	0.00	(4,934,986.00)	4,934,986.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,374,477.00)	4,706,767.00	(1,667,710.00)	(4,934,986.00)	4,379,646.00	(555,340.00)	-66.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,574,011.00)	(1,082,319.00)	(3,656,330.00)	328,321.00	(555,340.00)	(227,019.00)	-93.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,044,404.82	2,154,903.03	15,199,307.85	10,470,393.82	1,072,584.03	11,542,977.85	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,044,404.82	2,154,903.03	15,199,307.85	10,470,393.82	1,072,584.03	11,542,977.85	-24.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,044,404.82	2,154,903.03	15,199,307.85	10,470,393.82	1,072,584.03	11,542,977.85	-24.1%
2) Ending Balance, June 30 (E + F1e)			10,470,393.82	1,072,584.03	11,542,977.85	10,798,714.82	517,244.03	11,315,958.85	-2.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	28,640.74	0.00	28,640.74	35,000.00	0.00	35,000.00	22.2%
Prepaid Expenditures		9713	0.00	950.00	950.00	0.00	950.00	950.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,071,634.50	1,071,634.50	0.00	516,294.50	516,294.50	-51.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,450,000.00	0.00	1,450,000.00	1,500,000.00	0.00	1,500,000.00	3.4%
Deferred Maintenance Reserve	0000	9780				1,500,000.00		1,500,000.00	
Education Jobs Fund ARRA Reversion	0000	9780	200,000.00		200,000.00				
Deferred Maintenance Reserved	0000	9780	1,250,000.00		1,250,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,654,430.00	0.00	3,654,430.00	3,622,584.00	0.00	3,622,584.00	-0.9%
Unassigned/Unappropriated Amount		9790	5,312,323.08	(0.47)	5,312,322.61	5,616,130.82	(0.47)	5,616,130.35	5.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	13,969,812.95	(6,383,629.24)	7,586,183.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,962,869.78	844,356.08	9,807,225.86				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	74,519.66	0.00	74,519.66				
6) Stores		9320	28,640.74	0.00	28,640.74				
7) Prepaid Expenditures		9330	0.00	950.00	950.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			23,060,843.13	(5,538,323.16)	17,522,519.97				
H. LIABILITIES									
1) Accounts Payable		9500	1,552,149.52	165,612.87	1,717,762.39				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	2,000.00	2,000.00				
6) TOTAL, LIABILITIES			1,552,149.52	167,612.87	1,719,762.39				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			21,508,693.61	(5,705,936.03)	15,802,757.58				

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	21,583,196.00	0.00	21,583,196.00	32,889,097.00	0.00	32,889,097.00	52.4%
Education Protection Account State Aid - Current Year		8012	7,930,145.00	0.00	7,930,145.00	6,573,783.00	0.00	6,573,783.00	-17.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	134,405.00	0.00	134,405.00	134,405.00	0.00	134,405.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	150.00	0.00	150.00	150.00	0.00	150.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,593,006.00	0.00	8,593,006.00	8,179,547.00	0.00	8,179,547.00	-4.8%
Unsecured Roll Taxes		8042	377,279.00	0.00	377,279.00	236,731.00	0.00	236,731.00	-37.3%
Prior Years' Taxes		8043	3,500.00	0.00	3,500.00	2,000.00	0.00	2,000.00	-42.9%
Supplemental Taxes		8044	25,000.00	0.00	25,000.00	79,787.00	0.00	79,787.00	219.1%
Education Revenue Augmentation Fund (ERAF)		8045	(1,291,384.00)	0.00	(1,291,384.00)	(1,291,384.00)	0.00	(1,291,384.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			37,355,297.00	0.00	37,355,297.00	46,804,116.00	0.00	46,804,116.00	25.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(888,100.00)		(888,100.00)	(953,266.00)		(953,266.00)	7.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		888,100.00	888,100.00		953,266.00	953,266.00	7.3%

13-14 45-Day Revision #11

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	85,045.00	0.00	85,045.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(397,715.00)	0.00	(397,715.00)	(387,690.00)	0.00	(387,690.00)	-2.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			36,154,527.00	888,100.00	37,042,627.00	45,463,160.00	953,266.00	46,416,426.00	25.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,242,112.00	1,242,112.00	0.00	1,263,315.00	1,263,315.00	1.7%
Special Education Discretionary Grants		8182	0.00	162,436.00	162,436.00	0.00	122,410.00	122,410.00	-24.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,015,082.00	2,015,082.00		1,780,190.00	1,780,190.00	-11.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		407,967.00	407,967.00		372,655.00	372,655.00	-8.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		218,476.00	218,476.00		144,708.00	144,708.00	-33.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		38,028.00	38,028.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		63,897.00	63,897.00		57,507.00	57,507.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	344,442.00	344,442.00	0.00	236,167.00	236,167.00	-31.4%
TOTAL, FEDERAL REVENUE			0.00	4,492,440.00	4,492,440.00	0.00	3,976,952.00	3,976,952.00	-11.5%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		288,855.00	288,855.00		288,855.00	288,855.00	0.0%
Economic Impact Aid	7090-7091	8311		1,386,252.00	1,386,252.00		0.00	0.00	-100.0%
Spec. Ed. Transportation	7240	8311		122,309.00	122,309.00		122,309.00	122,309.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,412,963.00	0.00	2,412,963.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	195,640.00	0.00	195,640.00	198,702.00	0.00	198,702.00	1.6%
Lottery - Unrestricted and Instructional Materials		8560	957,747.00	262,598.00	1,220,345.00	918,344.00	222,180.00	1,140,524.00	-6.5%
Tax Relief Subventions									

13-14 45-Day Revision #13

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		646,631.00	646,631.00		646,631.00	646,631.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		398,400.00	398,400.00		398,400.00	398,400.00	0.0%
All Other State Revenue	All Other	8590	2,731,203.00	278,653.00	3,009,856.00	0.00	240,313.00	240,313.00	-92.0%
TOTAL, OTHER STATE REVENUE			6,297,553.00	3,383,698.00	9,681,251.00	1,117,046.00	1,918,688.00	3,035,734.00	-68.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	206,062.00	263,284.00	469,346.00	150,000.00	0.00	150,000.00	-68.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	184,100.00	0.00	184,100.00	134,100.00	0.00	134,100.00	-27.2%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,331,758.00	2,331,758.00		2,282,173.00	2,282,173.00	-2.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			455,162.00	2,595,042.00	3,050,204.00	349,100.00	2,282,173.00	2,631,273.00	-13.7%
TOTAL, REVENUES			42,907,242.00	11,359,280.00	54,266,522.00	46,929,306.00	9,131,079.00	56,060,385.00	3.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,624,379.00	4,214,115.00	22,838,494.00	19,070,964.00	2,907,794.00	21,978,758.00	-3.8%
Certificated Pupil Support Salaries		1200	455,663.00	820,098.00	1,275,761.00	322,430.00	659,628.00	982,058.00	-23.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,145,778.00	536,369.00	2,682,147.00	2,163,539.00	522,463.00	2,686,002.00	0.1%
Other Certificated Salaries		1900	42,138.00	119,821.00	161,959.00	43,658.00	118,056.00	161,714.00	-0.2%
TOTAL, CERTIFICATED SALARIES			21,267,958.00	5,690,403.00	26,958,361.00	21,600,591.00	4,207,941.00	25,808,532.00	-4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,009.00	1,144,295.00	1,149,304.00	6,909.00	1,153,448.00	1,160,357.00	1.0%
Classified Support Salaries		2200	2,825,572.00	1,503,953.00	4,329,525.00	2,979,652.00	1,528,781.00	4,508,433.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	367,770.00	83,053.00	450,823.00	478,495.00	68,061.00	546,556.00	21.2%
Clerical, Technical and Office Salaries		2400	1,882,255.00	149,241.00	2,031,496.00	1,944,354.00	121,720.00	2,066,074.00	1.7%
Other Classified Salaries		2900	136,719.00	289,017.00	425,736.00	145,411.00	193,979.00	339,390.00	-20.3%
TOTAL, CLASSIFIED SALARIES			5,217,325.00	3,169,559.00	8,386,884.00	5,554,821.00	3,065,989.00	8,620,810.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,765,490.00	472,692.00	2,238,182.00	1,797,702.00	436,969.00	2,234,671.00	-0.2%
PERS		3201-3202	591,274.00	356,706.00	947,980.00	571,321.00	336,409.00	907,730.00	-4.2%
OASDI/Medicare/Alternative		3301-3302	721,734.00	315,918.00	1,037,652.00	693,995.00	307,582.00	1,001,577.00	-3.5%
Health and Welfare Benefits		3401-3402	3,033,921.00	990,008.00	4,023,929.00	2,926,307.00	596,523.00	3,522,830.00	-12.5%
Unemployment Insurance		3501-3502	320,589.00	97,824.00	418,413.00	15,381.00	4,260.00	19,641.00	-95.3%
Workers' Compensation		3601-3602	677,907.00	226,559.00	904,466.00	917,983.00	285,881.00	1,203,864.00	33.1%
OPEB, Allocated		3701-3702	244,488.00	50,565.00	295,053.00	237,796.00	30,000.00	267,796.00	-9.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	45,937.00	31,124.00	77,061.00	34,197.00	28,166.00	62,363.00	-19.1%
Other Employee Benefits		3901-3902	322,302.00	7,326.00	329,628.00	319,212.00	4,200.00	323,412.00	-1.9%
TOTAL, EMPLOYEE BENEFITS			7,723,642.00	2,548,722.00	10,272,364.00	7,513,894.00	2,029,990.00	9,543,884.00	-7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	150,000.00	187,793.00	337,793.00	150,251.00	222,180.00	372,431.00	10.3%
Books and Other Reference Materials		4200	3,941.00	28,335.00	32,276.00	147,383.00	3,748.00	151,131.00	368.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,003,282.00	1,171,689.00	2,174,971.00	2,139,593.00	549,047.00	2,688,640.00	23.6%
Noncapitalized Equipment		4400	267,973.00	221,416.00	489,389.00	64,500.00	23,547.00	88,047.00	-82.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,425,196.00	1,609,233.00	3,034,429.00	2,501,727.00	798,522.00	3,300,249.00	8.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,876.00	105,797.00	118,673.00	34,700.00	25,819.00	60,519.00	-49.0%
Dues and Memberships		5300	17,800.00	2,489.00	20,289.00	32,800.00	2,550.00	35,350.00	74.2%
Insurance		5400 - 5450	350,000.00	22,000.00	372,000.00	359,134.00	22,000.00	381,134.00	2.5%
Operations and Housekeeping Services		5500	1,270,000.00	0.00	1,270,000.00	1,260,000.00	0.00	1,260,000.00	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	249,000.00	126,039.00	375,039.00	238,000.00	165,000.00	403,000.00	7.5%
Transfers of Direct Costs		5710	97,632.00	(97,632.00)	0.00	87,100.00	(87,100.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,894,746.00	3,006,333.00	4,901,079.00	2,792,657.00	2,884,750.00	5,677,407.00	15.8%
Communications		5900	144,680.00	28,365.00	173,045.00	148,200.00	29,115.00	177,315.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,036,734.00	3,193,391.00	7,230,125.00	4,952,591.00	3,042,134.00	7,994,725.00	10.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	461,500.00	0.00	461,500.00	752,623.00	0.00	752,623.00	63.1%
Equipment Replacement		6500	0.00	0.00	0.00	7,000.00	0.00	7,000.00	New
TOTAL, CAPITAL OUTLAY			461,500.00	0.00	461,500.00	759,623.00	0.00	759,623.00	64.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	29,663.00	29,663.00	0.00	42,215.00	42,215.00	42.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	126,173.00	126,173.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	155,836.00	155,836.00	0.00	42,215.00	42,215.00	-72.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(781,222.00)	781,222.00	0.00	(919,650.00)	879,274.00	(40,376.00)	New
Transfers of Indirect Costs - Interfund		7350	(244,357.00)	0.00	(244,357.00)	(297,598.00)	0.00	(297,598.00)	21.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,025,579.00)	781,222.00	(244,357.00)	(1,217,248.00)	879,274.00	(337,974.00)	38.3%
TOTAL, EXPENDITURES			39,106,776.00	17,148,366.00	56,255,142.00	41,665,999.00	14,066,065.00	55,732,064.00	-0.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,667,710.00	1,667,710.00	0.00	555,340.00	555,340.00	-66.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,667,710.00	1,667,710.00	0.00	555,340.00	555,340.00	-66.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,374,477.00)	6,374,477.00	0.00	(4,934,986.00)	4,934,986.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,374,477.00)	6,374,477.00	0.00	(4,934,986.00)	4,934,986.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,374,477.00)	4,706,767.00	(1,667,710.00)	(4,934,986.00)	4,379,646.00	(555,340.00)	-66.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	36,154,527.00	888,100.00	37,042,627.00	45,463,160.00	953,266.00	46,416,426.00	36.3%
2) Federal Revenue		8100-8299	0.00	4,492,440.00	4,492,440.00	0.00	3,976,952.00	3,976,952.00	-11.5%
3) Other State Revenue		8300-8599	6,297,553.00	3,383,698.00	9,681,251.00	1,117,046.00	1,918,688.00	3,035,734.00	-68.6%
4) Other Local Revenue		8600-8799	455,162.00	2,595,042.00	3,050,204.00	349,100.00	2,282,173.00	2,631,273.00	-13.7%
5) TOTAL, REVENUES			42,907,242.00	11,359,280.00	54,266,522.00	46,929,306.00	9,131,079.00	56,060,385.00	6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		24,676,899.00	9,900,933.00	34,577,832.00	25,047,200.00	7,934,015.00	32,981,215.00	-4.6%
2) Instruction - Related Services	2000-2999		3,688,860.00	1,231,590.00	4,920,450.00	3,638,965.00	1,158,002.00	4,796,967.00	-2.5%
3) Pupil Services	3000-3999		1,058,915.00	3,720,381.00	4,779,296.00	877,897.00	2,855,659.00	3,733,556.00	-21.9%
4) Ancillary Services	4000-4999		347,236.00	582.00	347,818.00	350,016.00	0.00	350,016.00	0.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,758,291.00	923,434.00	4,681,725.00	6,046,603.00	879,274.00	6,925,877.00	47.9%
8) Plant Services	8000-8999		5,576,575.00	1,215,610.00	6,792,185.00	5,705,318.00	1,196,900.00	6,902,218.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	155,836.00	155,836.00	0.00	42,215.00	42,215.00	-72.9%
10) TOTAL, EXPENDITURES			39,106,776.00	17,148,366.00	56,255,142.00	41,665,999.00	14,066,065.00	55,732,064.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,800,466.00	(5,789,086.00)	(1,988,620.00)	5,263,307.00	(4,934,986.00)	328,321.00	-116.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,667,710.00	1,667,710.00	0.00	555,340.00	555,340.00	-66.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,374,477.00)	6,374,477.00	0.00	(4,934,986.00)	4,934,986.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,374,477.00)	4,706,767.00	(1,667,710.00)	(4,934,986.00)	4,379,646.00	(555,340.00)	-66.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,574,011.00)	(1,082,319.00)	(3,656,330.00)	328,321.00	(555,340.00)	(227,019.00)	-93.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,044,404.82	2,154,903.03	15,199,307.85	10,470,393.82	1,072,584.03	11,542,977.85	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,044,404.82	2,154,903.03	15,199,307.85	10,470,393.82	1,072,584.03	11,542,977.85	-24.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,044,404.82	2,154,903.03	15,199,307.85	10,470,393.82	1,072,584.03	11,542,977.85	-24.1%
2) Ending Balance, June 30 (E + F1e)			10,470,393.82	1,072,584.03	11,542,977.85	10,798,714.82	517,244.03	11,315,958.85	-2.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	28,640.74	0.00	28,640.74	35,000.00	0.00	35,000.00	22.2%
Prepaid Expenditures		9713	0.00	950.00	950.00	0.00	950.00	950.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,071,634.50	1,071,634.50	0.00	516,294.50	516,294.50	-51.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,450,000.00	0.00	1,450,000.00	1,500,000.00	0.00	1,500,000.00	3.4%
Deferred Maintenance Reserve	0000	9780				1,500,000.00		1,500,000.00	
Education Jobs Fund ARRA Reversion	0000	9780	200,000.00		200,000.00				
Deferred Maintenance Reserved	0000	9780	1,250,000.00		1,250,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,654,430.00	0.00	3,654,430.00	3,622,584.00	0.00	3,622,584.00	-0.9%
Unassigned/Unappropriated Amount		9790	5,312,323.08	(0.47)	5,312,322.61	5,616,130.82	(0.47)	5,616,130.35	5.7%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	43,808.29	43,808.29
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	0.27	0.27
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	0.09	0.09
7230	Transportation: Home to School	7,327.00	7,327.00
7240	Transportation: Special Education (Severely Disabled/Orthopedically	3,102.00	3,102.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	1,008,476.69	453,136.69
9010	Other Restricted Local	8,920.16	8,920.16
Total, Restricted Balance		1,071,634.50	516,294.50

SUPPLEMENTAL SCHEDULES

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,801.42	4,801.42	4,801.42	4,801.42
a. Kindergarten	580.93	580.93				
b. Grades One through Three	1,662.73	1,662.73				
c. Grades Four through Six	1,528.99	1,528.99				
d. Grades Seven and Eight	1,013.86	1,013.86				
e. Opportunity Schools and Full-Day Opportunity Classes	13.31	13.31				
f. Home and Hospital	1.60	1.60				
g. Community Day School						
2. Special Education						
a. Special Day Class	110.69	110.69	110.69	110.69	110.69	110.69
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	6.18	6.18	6.18	6.18	6.18	6.18
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,918.29	4,918.29	4,918.29	4,918.29	4,918.29	4,918.29
HIGH SCHOOL						
4. General Education			1,957.21	1,957.21	1,957.21	1,957.21
a. Grades Nine through Twelve	1,865.49	1,865.49				
b. Continuation Education	87.00	87.00				
c. Opportunity Schools and Full-Day Opportunity Classes	3.59	3.59				
d. Home and Hospital	1.13	1.13				
e. Community Day School						
5. Special Education						
a. Special Day Class	60.86	60.86	60.86	60.86	60.86	60.86
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.13	3.13	3.13	3.13	3.13	3.13
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	2,021.20	2,021.20	2,021.20	2,021.20	2,021.20	2,021.20
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	10.01	10.01	10.01	10.01	10.01	10.01
b. Special Day Class - High School	6.11	6.11	6.11	6.11	6.11	6.11
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	16.12	16.12	16.12	16.12	16.12	16.12
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,955.61	6,955.61	6,955.61	6,955.61	6,955.61	6,955.61
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,955.61	6,955.61	6,955.61	6,955.61	6,955.61	6,955.61
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	366.11	366.11	366.11	366.11	366.11	366.11
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	366.11	366.11	366.11	366.11	366.11	366.11
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Washington Unified School District
Multiyear Projection Assumptions Summary
2013-2014 45- Day Revised Budget
August 8, 2013

Fiscal 2013-14

Revenues: Overall revenues for fiscal 2013-14 are anticipated to increase by \$1,828,850 or 3.26%. This increase is primarily due to the Local Control Funding Formula and the Common Core Implementation grant funding. There is a decrease to Federal revenue of \$482,569 or 10.82%. The revenue projection takes into account adjustments for ADA decline and a funded COLA of 1.565%.

Expenditures: Overall expenditures are projected to decrease by \$523,076 or (0.94%). The expenditure reduction is attributable primarily to the supplemental retirement incentive and associated benefit cost(s). It is anticipated that this expenditures will be re-balanced once unaudited actual are completed (reported with the 1st Interim Report).

Fiscal 2014-15

Revenues: State revenues have the projected COLA of 1.8% applied with no deficit factor. This results in resulting in a projected increase in revenue of \$890,139. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2014 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Fiscal 2015-16

Revenues: State revenues have the projected COLA of 2.3% applied to them with no deficit factor. This results in a projected increase in funding of \$1,157,872. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Washington Unified School District
2013-14 Budget
Unrestricted General Fund

	- Budget 2013-14	Year 1 Projected 2014-15	Year 2 Projected 2015-16
A. REVENUES			
Revenue Limit Sources	45,463,160	46,281,497	47,345,971
Federal Revenues	-	-	-
Other State Revenues	1,117,046	1,137,153	1,163,307
Other Local Revenues	349,100	349,100	349,100
Other Sources	-	-	-
TOTAL REVENUES	46,929,306	47,767,750	48,858,378
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	21,600,591	21,600,591	22,032,603
Step and Column		432,012	440,652
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	21,600,591	22,032,603	22,473,255
Classified Salaries			
Base Salaries	5,554,821	5,554,821	5,665,916
Step and Column		111,095	113,318
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	5,554,821	5,665,916	5,779,234
Employee Benefits	7,513,894	7,595,352	7,678,438
Books and Supplies	2,501,727	2,551,762	2,602,797
Services, Other Operating Expenses	4,952,592	5,051,644	5,152,677
Capital Outlay	759,623	750,000	750,000
Other Outgo	-	-	-
Direct Support / Indirect Cost	(1,217,248)	(1,241,593)	(1,266,425)
Other Financing Uses	-	-	-
Transfers Out	-	-	-
Contributions	4,934,986	5,033,686	5,134,360
TOTAL EXPENDITURES	46,600,986	47,439,370	48,304,336
C. NET INCREASE (DECREASE) IN FUND	328,320	328,380	554,042
E. FUND BALANCE, RESERVES			
Beginning Balance	10,470,394	10,798,714	11,127,094
Estimated Ending Balance	10,798,714	11,127,094	11,681,136
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
QSCB Sinking Fund	-	-	-
Designated for Economic Uncertainties	3,622,584	3,695,036	3,768,937
Other Designations	1,500,000	1,750,000	2,000,000
Unappropriated Amount	5,616,130	5,622,058	5,852,199

Washington Unified School District
2013-14 Budget
Restricted General Fund

	- Budget 2013-14	Year 1 Projected 2014-15	Year 2 Projected 2015-16
A. REVENUES			
Revenue Limit Sources	953,266	970,425	992,745
Federal Revenues	3,976,952	3,976,952	3,976,952
Other State Revenues	1,918,688	1,953,224	1,998,149
Other Local Revenues	2,282,173	2,282,173	2,282,173
Other Sources	-	-	-
TOTAL REVENUES	9,131,079	9,182,774	9,250,018
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	4,207,941	4,207,941	4,292,100
Step and Column		84,159	85,842
Cost of Living			
Other Adjustments			
Total Certificated Salaries	4,207,941	4,292,100	4,377,942
Classified Salaries			
Base Salaries	3,065,989	3,065,989	3,127,309
Step and Column		61,320	62,546
Cost of Living			
Other Adjustments			
Total Classified Salaries	3,065,989	3,127,309	3,189,855
Employee Benefits	2,029,990	2,055,351	2,081,219
Books and Supplies	798,522	814,492	830,782
Services, Other Operating Expenses	3,042,134	2,900,000	2,450,000
Capital Outlay	-	-	-
Other Outgo	42,215	43,059	43,920
Direct Support / Indirect Cost	879,274	896,859	914,796
Other Financing Uses	-	-	-
Transfers Out	555,340	555,340	555,340
Contributions	(4,934,986)	(5,033,686)	(5,134,360)
TOTAL EXPENDITURES	9,686,419	9,650,824	9,309,494
C. NET INCREASE (DECREASE) IN FUND	(555,340)	(468,050)	(59,476)
E. FUND BALANCE, RESERVES			
Beginning Balance	1,072,584	517,244	49,194
Estimated Ending Balance	517,244	49,194	(10,282)
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash			
Prepaid Expenditures	950	-	-
Legally Restricted Balances	516,295	49,194	(10,282)
Designated for Economic Uncertainties	-	-	-
Unappropriated Amount	(0)	-	-

Washington Unified School District
2013-14 Budget
Unrestricted/Restricted General Fund

	Budget 2013-14	Year 1 Projected 2014-15	Year 2 Projected 2015-16
A. REVENUES			
Revenue Limit Sources	46,416,426	47,251,922	48,338,716
Federal Revenues	3,976,952	3,976,952	3,976,952
Other State Revenues	3,035,734	3,090,377	3,161,456
Other Local Revenues	2,631,273	2,631,273	2,631,273
Other Sources	-	-	-
TOTAL REVENUES	56,060,385	56,950,524	58,108,396
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	25,808,532	25,808,532	26,324,703
Step and Column		516,171	526,494
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	25,808,532	26,324,703	26,851,197
Classified Salaries			
Base Salaries	8,620,810	8,620,810	8,793,225
Step and Column		172,415	175,864
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	8,620,810	8,793,225	8,969,089
Employee Benefits	9,543,884	9,650,703	9,759,657
Books and Supplies	3,300,249	3,366,254	3,433,579
Services, Other Operating Expenses	7,994,726	7,951,644	7,602,677
Capital Outlay	759,623	750,000	750,000
Other Outgo	42,215	43,059	43,920
Direct Support / Indirect Cost	(337,974)	(344,734)	(351,629)
Other Financing Uses	-	-	-
Transfers Out	555,340	555,340	555,340
Contributions	-	-	-
TOTAL EXPENDITURES	56,287,405	57,090,194	57,613,830
C. NET INCREASE (DECREASE) IN FUND			
	(227,020)	(139,670)	494,566
E. FUND BALANCE, RESERVES			
Beginning Balance	11,542,978	11,315,958	11,176,288
Estimated Ending Balance	11,315,958	11,176,288	11,670,854
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,950	35,000	35,000
Legally Restricted Balances	516,295	49,194	(10,282)
Designated Economic Uncertainties	3,622,584	3,695,036	3,768,937
Other Designations	1,500,000	1,750,000	2,000,000
Unappropriated Amount	5,616,130	5,622,058	5,852,199

WASHINGTON UNIFIED SCHOOL DISTRICT

CALCULATE LCFF TARGET						
					COLA	1.565%
Unduplicated as % of Enrollment		69.00%				2013/14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,309.00	6,952	723	1,059	537	21,406,739
Grades 4-6	1,563.00	7,056		974	494	13,323,012
Grades 7-8	1,017.00	7,266		1,003	509	8,927,226
Grades 9-12	2,033.00	8,419	219	1,192	605	21,214,355
Subtract NSS	-	-	-			-
NSS Allowance						-
TOTAL BASE	6,922.00	51,586,045	2,114,634	7,410,980	3,759,673	64,871,332
K-3 Grade Span Penalty						-
Targeted Instructional Improvement						-
Transportation						411,164
LOCAL CONTROL FORMULA FUNDING (LCFF) TARGET						65,282,496
CALCULATE ECONOMIC RECOVERY TARGET			2013/14	2020/21		
Revenue Limit per ADA inflated to 2020/21			6,910.51	7,905.38		
Charter General Purpose BG/ADA inflated to 2020/21			-	-		
Categorical Base per ADA			1,150.89	1,150.89		
Total Economic Recovery Target per ADA			8,061.40	9,056.27		
Statewide 90 th percentile rate			14,500.00	14,500.00		
2020-21 LCFF Target rate per ADA			9,331.59	10,788.91		
ECONOMIC RECOVERY TARGET per ADA				-		
ECONOMIC RECOVERY TARGET x 2012-13 ADA				-		
ECONOMIC RECOVERY TARGET PAYMENT				1/8		-
PART II - LOCAL CONTROL FUNDING FORMULA TRANSITION						
CALCULATE TRANSITION BASE FUNDING:						
Current year Funded ADA times Base per ADA						36,684,316
Necessary Small School Allowance						-
2012-13 Categoricals						7,212,927
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-
TRANSITION BASE FUNDING						43,897,243
CALCULATE LCFF TRANSITION FUNDING						
						2013/14
LOCAL CONTROL FUNDING FORMULA TARGET						65,282,496
TRANSITION BASE FUNDING						43,897,243
Difference or GAP						21,385,253
Multiply difference by funding rate				11.78%		2,519,183
ECONOMIC RECOVERY PAYMENT						-
LCFF TRANSITION FUNDING						46,416,426
CHANGE OVER PRIOR YEAR		4.80%	2,127,751			
RECAP TOTAL FUNDING UNDER LCFF TRANSITION AT 42238.03						
	2012/13		Increase			2013/14
State Aid	29,017,307	13%	3,871,790			32,889,097
EPA funding	7,930,132	-17%	(1,356,349)			6,573,783
Property Taxes net of in-lieu	7,341,236	-5%	(387,690)			6,953,546
Charter in-Lieu Taxes	-	0%	-			-
LCFF Transition Funding	44,288,675	5%	2,127,751			46,416,426