

**Laytonville Unified School**  
**2013/14 First Interim**

Laytonville Unified School  
2013/14 First Interim

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## Laytonville Unified School 2013/14 First Interim

Our school district is required to submit various reports to the governing board during each fiscal year. The original Adopted Budget, First Interim and Second Interim, among others. The original Adopted Budget is required by law to be adopted each year by June 30th of the preceding year. The First Interim Budget shall cover the financial and budgetary status of the district for the period ending October 31st and must be approved by the Board no later than December 15th. The Second Interim Budget shall cover the financial and budgetary status of the district for the period ending January 31, and must be approved by the Board no later than March 15.

This budget includes the General Fund of the District for the current and two subsequent years in addition to the Criteria & Standards and other supplementary schedules and information.

Keep in mind that a budget and multi-year projection are just that- projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

### The Big Picture

#### Status of the Budget: **Positive**

The district will meet its financial obligations for the current and two subsequent fiscal years.

#### Unrestricted Fund Balance and Reserve Levels

	<u>First Interim</u>	<u>2014/15</u>	<u>2015/16</u>
Beginning Fund Balance	941,475	885,631	898,642
<b>Change in Fund Balance</b>	<b>(55,844)</b>	<b>13,011</b>	<b>3,862</b>
Ending Fund Balance	885,631	898,642	902,504
Reserve for Economic Uncertainty	180,147	180,601	181,297
Percentage of Total Expenditures	4.0%	4.0%	4.0%
Minimum Reserve Met (Not Met) by:	0	0	0

The ending fund balance is projected to increase by: **16,873**

This fund balance projection is better than the original budget which assumed a decrease of (\$76,379).

#### Cash Balance

Our cash flow projection shows a positive ending cash balance in the amount of: **566,483**

Our highest cash balance is projected to be: **December**  
**1,150,199**

Our lowest cash balance is projected to be: **November**  
**167,794**

Our district is able to maintain a positive cash balance throughout the year, as illustrated above. Please refer to the cash flow graph for more information.

**General Fund Narrative**  
**Unrestricted Beginning Fund Balance**  
**941,475**

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**Unrestricted Revenue**

- The funding stream has changed from Revenue Limit to the Local Control Funding Formula (LCFF). Most categorical funding (\$626,018) has been included as part of the LCFF in both unrestricted and restricted. The accountability for these funds is still being determined with the LCAP as part of this process.
  
- No change to Federal revenue at this time.
  
- Former categorical dollars were listed as State revenue, they are now part of the LCFF.
  
- Local revenue increased due to CTE carryover for supplies, and the Spyrock parent donation for the additional instructional assistant.

**Unrestricted Expenditures**

- When the June Budget was adopted it was anticipated that we would replace the LHS vacancy with a full time teacher. However we hired a .5 Computer and a .14 Building Trades/Sustainable Construction at LHS, and an additional teacher at the elementary for 1st/2nd. The admin difference is due to change in personnel.
  
- June budget did not include an additional Spyrock aide, but the parent group donated money for one. The clerical change is for 1/2 of FRC staff that was inadvertently not budgeted for when the MAA funds were eliminated.
  
- PERS reduction has been eliminated from the State budget. Therefore, future increases in the PERS rate will be the full responsibility of the District.
  
- Materials and supplies increased due to CTE increase and carryover budgeted for former Flex programs.
  
- Operating expenses increased for repairs, services, legal, and internet.
  
- No capital outlay is projected.
  
- No other outgo is projected.
  
- Indirect costs did not change.
  
- There are no transfers in.
  
- Expected revenue for Sp Ed increased so the contribution from General Fund was reduced.
  
- Transfers out changed due to increased revenue to Food Service resulting in a transfer decrease of \$13,000;

**Restricted Beginning Fund Balance**  
46,972

**Restricted Revenue**

- EIA and transportation are now part of the LCFF. We are currently leaving them in as restricted resources but are awaiting further clarification from the State.
- Federal revenues are down due to reduced federal special ed.
  
- State revenues are down because transportation (\$175,230) and EIA (\$46,628) are part of LCFF (object 8011), But this is partially offset by the new Common Core dollars (\$81,400).
  
- Local revenues increased due to special ed reimbursements for Speech teacher signing bonus, extended session and services to other districts.

**Restricted Expenditures**

- Teacher salaries increased due to staff development for Common Core; summer school and extended session; and the speech signing bonus. The decrease in admin salaries is due to personnel changes.
  
- Classified increased due to moving our vocational tech to ASES.
  
  
- Benefits increased due to the voc tech position in ASES.
- Materials and supplies increased for Common Core books and supplies.
  
  
- Operating expenses increased for Common Core staff development.
  
  
- No anticipated capital outlay.
- No other outgo.
- No change to indirect.
- No transfers in.
- Contributions changed due to the small increase in local Sp Ed revenue.
- Transfers out increased due to higher revenue in cafeteria offset by deferred maintenance transfer to fund

**Ending Fund Balance**

Unrestricted Ending Fund Balance	885,631
Restricted Ending Fund Balance	29,776
Total Ending Fund Balance	<u>915,407</u>

Reserve for Economic Uncertainty                      180,147    3.99%

We recognize that these are extraordinary economic times and it is difficult to gauge the future. School budgets should be managed with a great deal of conservatism over the next few years. In these times of uncertainty, it is generally advised that we maintain reserves much greater than the minimum.

### Recap of Ending Fund Balance

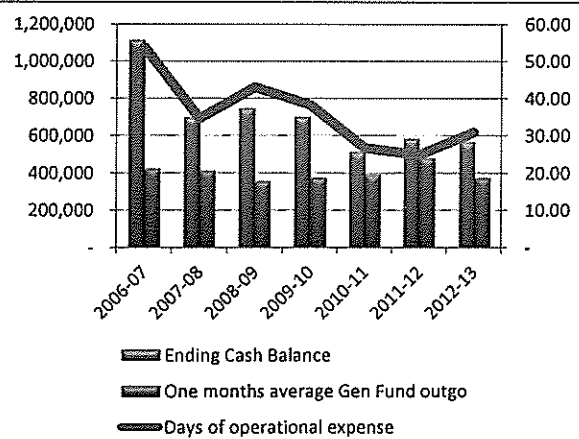
#### Unrestricted Side Only

	2013/14 Budget First Interim		MYP Projection 2014/15		MYP Projection 2015/16
Beginning Fund Balance	941,475	A	E → 885,631		898,642
TOTAL ALL REVENUES	3,129,465	B	3,237,113		3,260,064
TOTAL ALL EXPENDITURES	<u>3,185,309</u>	C	<u>3,224,102</u>		<u>3,256,202</u>
EXCESS (DEFICIT)	B-C= (55,844)	D	13,011		3,862
Ending Fund Balance	A+D= 885,631	E	898,642		902,504
<b>Components of Ending Fund Balance</b>					
Nonspendable	5,000		5,000		5,000
Restricted	-		-		-
Committed	270,220		270,902		271,945
Assigned	430,264		442,139		444,262
REU	180,147		180,601		181,297
Unassigned	<u>0</u>		<u>0</u>		<u>0</u>
Ending Fund Balance:	E <u>885,631</u>		<u>898,642</u>		<u>902,504</u>

The unrestricted Ending Fund Balance is projected to increase slightly.

### Days of Operational Expenses covered by ending Cash Balances

	Total Expenditures A	Ending Cash Balance B	One months average Gen Fund outgo A/12	Days of operational expense B/(A/246)
2006-07	5,101,759	1,115,197	425,147	53.77
2007-08	4,976,476	698,610	414,706	34.53
2008-09	4,283,666	747,567	356,972	42.93
2009-10	4,507,622	701,560	375,635	38.29
2010-11	4,728,414	512,889	394,035	26.68
2011-12	5,779,181	583,954	481,598	24.86
2012-13	4,513,632	566,483	376,136	30.87



The ending cash balance is still not adequate. It is only sufficient to fund one month of operations.

Laytonville Unified School  
2013/14 First Interim

General Fund Budget Comparison

Materiality Threshold	
\$:	20,000
%:	5%

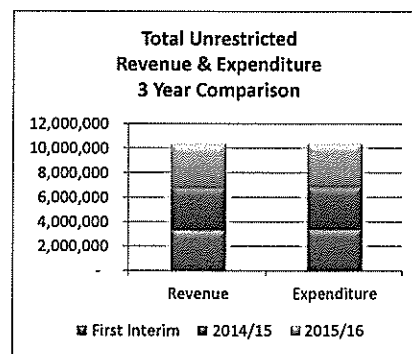
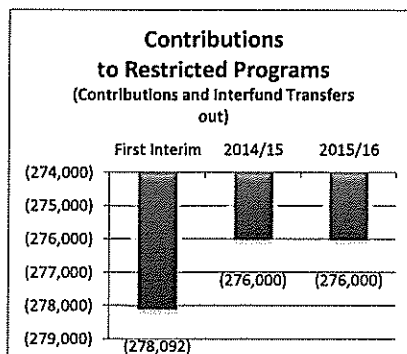
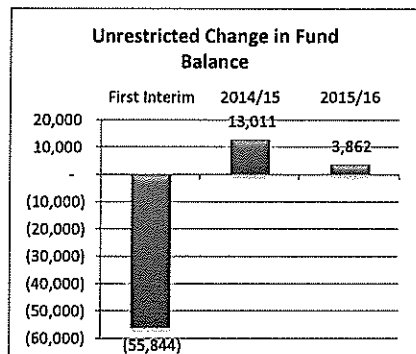
	Unrestricted			Restricted			Total		
	June Budget 2013/14	First Interim 2013/14	Positive (Negative) Difference	% Change	June Budget 2013/14	First Interim 2013/14	Positive (Negative) Difference	% Change	
<b>Revenues</b>									
Revenue Limit Funding	2,647,114	3,182,483	535,369	20.22%	2,647,114	3,404,341	757,227	28.61%	
Federal Revenues	25,500	25,500	-	0.00%	303,049	300,737	(2,312)	-0.76%	
State Revenues	431,922	48,200	(383,722)	-88.84%	291,600	153,025	(138,575)	-47.52%	
Local Revenues	104,000	115,458	11,458	11.02%	361,561	393,331	31,770	8.79%	
<b>Total Revenues</b>	<b>3,208,536</b>	<b>3,371,641</b>	<b>163,105</b>	<b>5.08%</b>	<b>956,210</b>	<b>1,068,951</b>	<b>112,741</b>	<b>11.79%</b>	
<b>Expenditures</b>									
Certificated Salaries	1,499,919	1,517,571	17,652	1.18%	263,744	291,332	27,588	10.46%	
Classified Salaries	444,749	465,978	21,229	4.77%	354,414	364,337	9,923	2.80%	
Benefits & Taxes	676,060	683,988	7,928	1.17%	309,942	317,142	7,200	2.32%	
Materials & Supplies	113,452	127,702	14,250	12.56%	81,083	125,118	44,035	54.31%	
Operating Expenditure	373,727	383,520	9,802	2.62%	1,65,752	183,819	18,067	10.90%	
Capital Outlay	-	-	-	-	-	-	-	-	
Other Outgo	-	-	-	-	-	-	-	-	
Indirect Costs	(29,375)	(29,375)	-	0.00%	26,575	26,575	-	0.00%	
<b>Total Expenditures</b>	<b>3,078,532</b>	<b>3,149,393</b>	<b>70,861</b>	<b>2.30%</b>	<b>1,201,510</b>	<b>1,308,323</b>	<b>106,813</b>	<b>8.89%</b>	
Revenue less Expenditures	130,004	222,248	92,244	70.95%	(245,300)	(239,372)	5,928	-2.42%	
<b>Other Sources/Uses</b>									
Transfers In	-	-	-	-	-	-	-	-	
Contributions	(244,759)	(242,176)	2,583	-1.06%	244,759	242,176	(2,583)	-1.06%	
Transfers Out	(29,313)	(35,916)	(6,603)	22.53%	(20,000)	(20,000)	-	0.00%	
<b>Total Other Sources</b>	<b>(274,072)</b>	<b>(278,092)</b>	<b>(4,020)</b>	<b>1.47%</b>	<b>224,759</b>	<b>222,176</b>	<b>(2,583)</b>	<b>-1.15%</b>	
<b>Change in Fund Balance</b>	<b>(144,068)</b>	<b>(55,844)</b>	<b>88,224</b>	<b>-61.24%</b>	<b>(20,541)</b>	<b>(17,196)</b>	<b>3,345</b>	<b>-16.28%</b>	
<b>Beginning Fund Balance</b>	<b>865,617</b>	<b>941,475</b>	<b>75,858</b>	<b>8.76%</b>	<b>55,618</b>	<b>46,972</b>	<b>(8,646)</b>	<b>-15.55%</b>	
Adjustments	-	-	-	-	55,618	46,972	(8,646)	-15.55%	
Adj Beg Fund Bal	721,549	885,631	164,082	22.74%	35,077	29,776	(5,301)	-15.11%	
<b>Ending Fund Balance</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>35,077</b>	<b>29,776</b>	<b>(5,301)</b>	<b>-15.11%</b>	
Non Spendable	-	-	-	-	-	-	-	-	
Restricted	247,816	270,220	22,404	9.04%	-	-	-	-	
Committed	265,476	419,396	153,920	57.98%	-	-	-	-	
Assigned	179,708	180,147	439	0.24%	-	-	-	-	
REU	23,549	10,868	(12,681)	-53.86%	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	

REU is: 4.15% 3.99%

### Multi Year Projection

	First Interim 2013/14			2014/15 MYP			2015/16 MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
	A	B	C	D	E	F	G	H	I
<b>Revenues</b>									
Revenue Limit Funding 8010-8099	3,182,483	221,858	3,404,341	3,293,865	221,858	3,515,723	3,316,906	221,858	3,538,764
Federal Revenues 8100-8299	25,500	300,737	326,237	25,500	300,737	326,237	25,500	300,737	326,237
State Revenues 8300-8399	48,200	153,025	201,225	48,200	153,025	201,225	48,200	153,025	201,225
Local Revenues 8600-8799	115,458	393,331	508,789	109,548	378,331	487,879	109,458	378,331	487,789
<b>Total Revenues</b>	<b>3,371,641</b>	<b>1,068,951</b>	<b>4,440,592</b>	<b>3,477,113</b>	<b>1,053,951</b>	<b>4,531,064</b>	<b>3,500,064</b>	<b>1,053,951</b>	<b>4,554,015</b>
<b>Expenditures</b>									
Certificated Salaries 1000-1999	1,517,571	291,332	1,808,903	1,581,686	293,613	1,875,299	1,604,386	295,924	1,900,310
Classified Salaries 2000-2999	465,978	364,337	830,315	471,651	367,086	838,737	476,647	369,819	846,466
Benefits & Taxes 3000-3999	683,988	317,142	1,001,130	684,765	318,034	1,002,799	689,169	318,934	1,008,103
Materials & Supplies 4000-4999	127,702	125,118	252,820	85,000	91,000	176,000	85,000	77,000	162,000
Operating Expenditures 5000-5999	383,529	183,819	567,348	390,000	179,000	569,000	390,000	172,341	562,341
Capital Outlay 6000-6399	-	-	-	-	-	-	-	-	-
Other Outgo 7xxx's	-	-	-	-	-	-	-	-	-
Other Outgo 7300-7399	(29,375)	26,575	(2,800)	(25,000)	22,200	(2,800)	(25,000)	22,200	(2,800)
<b>Total Expenditures</b>	<b>3,149,393</b>	<b>1,308,323</b>	<b>4,457,716</b>	<b>3,188,102</b>	<b>1,270,933</b>	<b>4,459,035</b>	<b>3,220,202</b>	<b>1,256,218</b>	<b>4,476,420</b>
<b>Revenue less Expenditures</b>	<b>222,248</b>	<b>(239,372)</b>	<b>(17,124)</b>	<b>289,011</b>	<b>(216,982)</b>	<b>72,029</b>	<b>279,862</b>	<b>(202,267)</b>	<b>77,595</b>
<b>Other Sources/Uses</b>									
Transfers In 8910-8979	-	-	-	-	-	-	-	-	-
Contributions 8980-8999	(242,176)	242,176	-	(240,000)	240,000	-	(240,000)	240,000	-
Transfers Out 7610-7699	(35,916)	(20,000)	(55,916)	(36,000)	(20,000)	(56,000)	(36,000)	(20,000)	(56,000)
<b>Total Other Sources</b>	<b>(278,092)</b>	<b>222,176</b>	<b>(55,916)</b>	<b>(276,000)</b>	<b>220,000</b>	<b>(56,000)</b>	<b>(276,000)</b>	<b>220,000</b>	<b>(56,000)</b>
<b>Change in Fund Balance</b>	<b>(55,844)</b>	<b>(17,196)</b>	<b>(73,040)</b>	<b>13,011</b>	<b>3,018</b>	<b>16,029</b>	<b>3,862</b>	<b>17,733</b>	<b>21,595</b>
<b>Beginning Fund Balance</b>	<b>941,475</b>	<b>46,972</b>	<b>988,447</b>	<b>885,631</b>	<b>29,776</b>	<b>915,407</b>	<b>898,642</b>	<b>32,794</b>	<b>931,436</b>
Adjustments	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal	941,475	46,972	988,447	885,631	29,776	915,407	898,642	32,794	931,436
<b>Ending Fund Balance</b>	<b>885,631</b>	<b>29,776</b>	<b>915,407</b>	<b>898,642</b>	<b>32,794</b>	<b>931,436</b>	<b>902,504</b>	<b>50,527</b>	<b>953,031</b>
Non Spendable	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Restricted	-	29,776	29,776	-	32,794	32,794	-	50,527	50,527
Committed	270,220	-	270,220	270,902	-	270,902	271,945	-	271,945
Assigned	430,264	-	430,264	442,139	-	442,139	444,262	-	444,262
REU	180,147	-	180,147	180,601	-	180,601	181,297	-	181,297
Unassigned	0	-	0	0	-	0	0	-	0

REU is: 4.0%



\*\*\* Please insert your comments here \*\*\*



2014/15

Multi Year Projection Assumptions

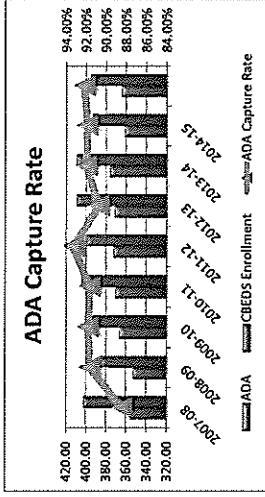
Unrestricted	Restricted
<p><b>REVENUE</b>  Revenue Limit: Increase per LCFF calculation.  Federal:  State:  Local: Decrease due to \$0 carryover expected for CTE.</p>	<p><b>REVENUE</b>  Revenue Limit:  Federal:  State:  Local: Decrease for signing bonus.</p>
<p><b>EXPENDITURES</b>  Certificated: Increase due to step and column adjustments and additional .5 FTE at LHS.  Classified: Increase per step and column adjustments.  Benefits &amp; Taxes:  Materials &amp; Supplies: Reduced due to lack of carryover.  Operating Expenditures:  Capital Outlay:  Debt Service/Other:  Indirect Costs:</p>	<p><b>EXPENDITURES</b>  Certificated: Increase due to step and column  Classified: Increase per step and column.  Benefits &amp; Taxes:  Materials &amp; Supplies: Reduction due to carryover.  Operating Expenditures:  Capital Outlay:  Debt Service/Other:  Indirect Costs:</p>
<p><b>OTHER SOURCES/USES</b>  Interfund Transfers In:  Contributions:  Interfund Transfers Out:</p>	<p><b>OTHER SOURCES/USES</b>  Interfund Transfers In:  Contributions:  Interfund Transfers Out:</p>
<p><b>FUND BALANCE</b>  Notes:  Non Spendable:  Restricted:  Committed:  Assigned:  REU:  Unassigned:</p>	<p><b>FUND BALANCE</b>  Notes:  Non Spendable:  Restricted:  Committed:  Assigned:  REU:  Unassigned:</p>

**Laytonville Unified School  
2013/14 First Interim**

**ADA Capture Rate**

*Prior year ADA and CBEDS data gathered from historical trend data.  
Current year ADA and CBEDS projections data gathered from the latest SACS budget (refer to the Criteria & Standards).*

	ADA	CBEDS Enrollment	ADA Capture Rate
2007-08	356.20	403	88.39%
2008-09	353.60	386	91.61%
2009-10	367.20	400	91.80%
2010-11	371.10	405	91.63%
2011-12	373.10	400	93.28%
2012-13	372.05	410	90.74%
2013-14	377.00	410	91.95%
2014-15	362.00	394	91.88%
2015-16	365.00	396	92.17%



Notes:

**Funded Revenue Limit Rate per ADA**

*Prior year data pulled from historical General Ledger Reports & historical P-2 ADA records.  
Current and Subsequent Years projected Revenue Limit and ADA assumptions pulled from the latest SACS budget and multi-year projection.*

General Fund	Total RL Funding		Rate per ADA	
	ADA	ADA	ADA	ADA
2007-08	2,923,275	356.20	8,207	7,608
2008-09	2,690,295	353.60	7,608	7,084
2009-10	2,601,148	367.20	7,084	7,094
2010-11	2,632,661	371.10	7,094	7,038
2011-12	2,625,983	373.10	7,038	7,113
2012-13	2,646,424	372.05	7,113	9,030
2013-14	3,404,341	377.00	9,030	9,712
2014-15	3,515,725	362.00	9,712	9,695
2015-16	3,538,764	365.00	9,695	

Notes:

**Cash Flow**

*Cash flow projection calculated based on known or anticipated cash inflows, historical out-flows and current budget information and encompasses the General Fund only.  
Average payroll was pulled from the General Ledger; figure sums objects 1000-3999 for the latest full months and encompasses the General Fund only.*

Projected Cash Balance	Average Monthly Payroll
July	729,885
August	534,659
September	554,154
October	312,961
November	167,794
December	1,150,199
January	931,285
February	732,745
March	648,818
April	899,260
May	611,689
June	566,483

Notes:

Average Monthly Payroll: 336,326

Laytonville Unified School  
2013/14 First Interim

Ending Balances Compared to Average Monthly Payroll

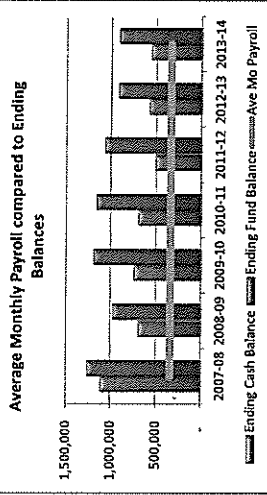
Prior year Ending Balances pulled from historical General Ledger Reports.

Current year projected Ending Balances pulled from the latest SACS budget and Cash Flow Projections.

Average payroll was pulled from the General Ledger; figure sums objects 1000-3999 for the latest full month and encompasses the General Fund only.

	General Fund	
	Ending Cash Balance	Ending Fund Balance
2007-08	1,113,197	1,266,464
2008-09	698,610	979,653
2009-10	747,567	1,193,473
2010-11	701,560	1,163,914
2011-12	512,889	1,071,224
2012-13	583,954	921,235
2013-14	566,483	915,407

Average Monthly Payroll: 356,326



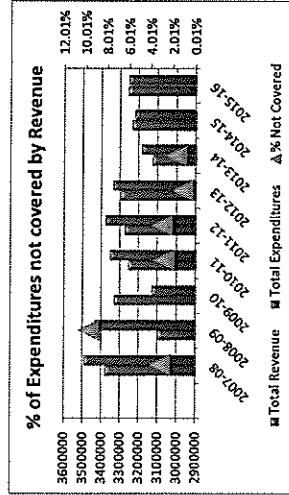
Notes:

Expenditures not covered by Revenue (Unrestricted Only)

Prior year data pulled from historical General Ledger Reports.

Current year and projected data pulled from the latest SACS budget.

	General Fund		
	Total Revenue	Total Expenditures	% Not Covered
2007-08	3,381,794	3,493,742	3.20%
2008-09	3,103,545	3,436,919	9.70%
2009-10	3,352,948	3,134,060	2.84%
2010-11	3,258,565	3,353,758	3.02%
2011-12	3,276,467	3,378,614	1.18%
2012-13	3,298,083	3,337,363	1.75%
2013-14	3,129,465	3,185,309	
2014-15	3,237,113	3,224,102	
2015-16	3,260,064	3,256,202	



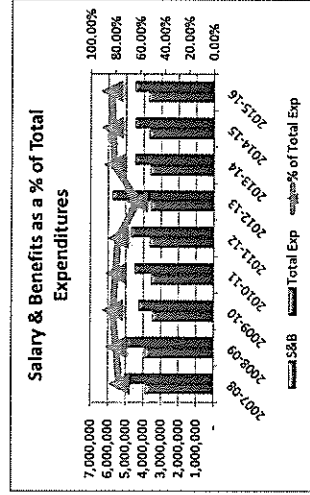
Notes:

Total Salary & Benefits as a Percentage of Total Expenditures

Prior year expenditures pulled from historical General Ledger Reports

Current and Subsequent Years projected expenditures pulled from the latest SACS budget and multi-year projection.

	General Fund		
	S&B	Total Exp	% of Total
2007-08	3,901,678	5,101,759	76.48%
2008-09	3,937,488	4,976,476	79.12%
2009-10	3,516,786	4,293,666	82.10%
2010-11	3,589,468	4,507,622	79.63%
2011-12	3,670,811	4,728,414	77.63%
2012-13	3,608,004	5,779,181	62.43%
2013-14	3,640,348	4,513,632	80.65%
2014-15	3,716,835	4,515,035	82.32%
2015-16	3,754,879	4,532,420	82.84%



Notes:

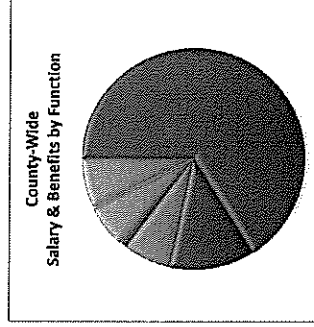
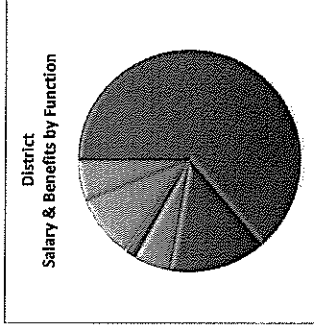
Laytonville Unified School  
2013/14 First Interim

Expense by Function

Current year expenditures by function pulled from the latest working budget in the financial system (i.e. QSS).  
County-wide prior year expenditures by function, pulled from the General Ledger.

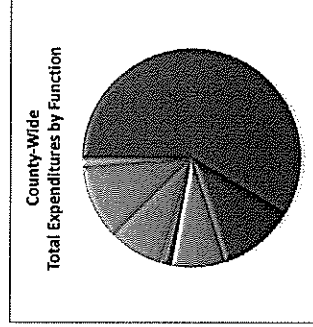
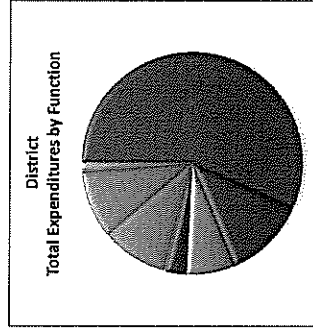
Salary & Benefits by Function compared to Prior Year County-Wide Average

	District Specific	General Fund	12/13 County Wide Average
1000-1999	Instruction	2,317,695.00	63.7%
2000-2999	Instruction-Related Services	513,177.00	14.1%
3000-3999	Pupil Services	190,578.00	5.2%
4000-4999	Ancillary Services	56,878.00	1.6%
5000-5999	Community Services	8,635.00	0.2%
6000-6999	Enterprise	-	0.0%
7000-7999	General Administration	335,380.00	9.2%
8000-8999	Plant Services	218,605.00	6.2%
9000-9999	Other Outgo	-	0.0%
		3,640,348.00	100.0%



Total Expenditures by Function compared to Prior Year County-Wide Average

	District Specific	General Fund	12/13 County Wide Average
1000-1999	Instruction	2,548,931.00	56.5%
2000-2999	Instruction-Related Services	547,856.00	12.1%
3000-3999	Pupil Services	320,627.00	7.1%
4000-4999	Ancillary Services	142,662.00	3.2%
5000-5999	Community Services	8,635.00	0.2%
6000-6999	Enterprise	-	0.0%
7000-7999	General Administration	441,478.00	9.8%
8000-8999	Plant Services	447,527.00	9.9%
9000-9999	Other Outgo	55,916.00	1.2%
		4,513,632.00	100.0%



Notes:

The activities dealing directly with the interaction between teachers and students.  
The services provided for administrative, technical and logistical support to facilitate and enhance instruction.  
Support services to students including guidance and counseling, attendance and social work, health services, etc.  
School-sponsored activities during or after the school day that are not essential to basic instruction.  
Activities concerned with providing community services to community participants other than students.  
Activities that are financed and operated in a manner similar to private business enterprises.  
Agency wide administrative activities.  
Activities concerned with keeping the physical plant open, comfortable and safe for use.  
Debt Service.

1000-1999	Instruction
2000-2999	Instruction-Related Services
3000-3999	Pupil Services
4000-4999	Ancillary Services
5000-5999	Community Services
6000-6999	Enterprise
7000-7999	General Administration
8000-8999	Plant Services
9000-9999	Other Outgo

Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**UNRESTRICTED**  
Revenue

Revenue Limit Funding	June Budget	First Interim	Positive (Negative)	%
Objects 8010-8099	2013/14	2013/14	Difference	Change
	2,647,114	3,182,483	535,369	20.22%

Change since June Budget	535,369
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Assumptions:	2013/14	2013/14	Difference
Funding per ADA:	7,096	9,030	1934.08
COLA Assumed:	1.57%	0.00%	-1.57%
Defecit applied:	77.73%	0.00%	-77.73%

**Comments:**

The funding stream has changed from Revenue Limit to the Local Control Funding Formula (LCFF). Most categorical funding (\$626,018) has been included as part of the LCFF in both unrestricted and restricted. The accountability for these funds is still being determined with the LCAP as part of this process.

Federal Revenues	June Budget	First Interim	Positive (Negative)	%
Objects 8100-8299	2013/14	2013/14	Difference	Change
	25,500	25,500	-	0.00%

Change since June Budget	-
--------------------------	---

**Comments:**

No change to Federal revenue at this time.

State Revenues	June Budget	First Interim	Positive (Negative)	%
Objects 8300-8599	2013/14	2013/14	Difference	Change
	431,922	48,200	(383,722)	-88.84%

Change since June Budget	(383,722)
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**Comments:**

Former categorical dollars were listed as State revenue, they are now part of the LCFF.

Local Revenues	June Budget	First Interim	Positive (Negative)	%
Objects 8600-8799	2013/14	2013/14	Difference	Change
	104,000	115,458	11,458	11.02%

Change since June Budget	11,458
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**Comments:**

Local revenue increased due to CTE carryover for supplies, and the Spyrock parent donation for the additional instructional assistant.

Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**UNRESTRICTED**

**Expenditures**

<b>Certificated Salaries</b>	<u>June Budget</u>	<u>First Interim</u>	Positive (Negative)	%
	2013/14	2013/14	<u>Difference</u>	<u>Change</u>
Objects 1000-1999	1,499,919	1,517,571	17,652	1.18%

<b>Change since June Budget</b>	<b>17,652</b>
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Object	Description	June Budget		First Interim		Change	
		Amount	FTE	Amount	FTE	Amount	FTE
1100	Teachers Salaries	1,204,731	20.19	1,226,193	20.97	21,462	0.78
1170	Teacher Substitute					-	
1140,50	Teacher Extra-Hire, Add'l Duty					-	
1200	Certificated Pupil Support Salaries	29,728	0.41	29,728	0.41	-	0.00
1250,70	Cert. Pupil Supp. Extra-Hire, Add'l Duty					-	
1300	Certificated Sup & Admin Salaries	261,460	2.80	257,650	2.40	(3,810)	(0.40)
1350,70	Cert. Admin. Extra-Hire, Add'l Duty					-	
1900	Other Certificated Salaries	4,000		4,000		-	0.00
1950,70	Other Cert. Extra-Hire, Add'l Duty					-	
		<u>1,499,919</u>		<u>1,517,571</u>			

**Comments:**

When the June Budget was adopted it was anticipated that we would replace the LHS vacancy with a full time teacher. However we hired a .5 Computer and a .14 Building Trades/Sustainable Construction at LHS, and an additional teacher at the elementary for 1st/2nd. The admin difference is due to change in personnel.

<b>Classified Salaries</b>	<u>June Budget</u>	<u>First Interim</u>	Positive (Negative)	%
	2013/14	2013/14	<u>Difference</u>	<u>Change</u>
Objects 2000-2999	444,749	465,978	21,229	4.77%

<b>Change since June Budget</b>	<b>21,229</b>
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Object	Description	June Budget		First Interim		Change	
		Amount	FTE	Amount	FTE	Amount	FTE
2100	Instructional Aides	66,371	2.25	71,412	2.71	5,041	0.46
2170	Inst. Aides Substitute					-	
2140,50,60	Inst. Aides Extra-Hire, Add'l Duty					-	
2200	Classified Support Salaries	137,452	6.10	138,452	6.10	1,000	0.00
2240,50,60,70	Class. Supp. Extra-Hire, Sub, Add'l					-	
2300	Classified Sup & Admin Salaries	78,203	1.00	78,203	1.00	-	0.00
2350,70	Class. Admin. Extra-Hire, Add'l					-	
2400	Clerical, Tech, Office Salaries	153,331	2.71	168,519	3.15	15,188	0.44
2440,50,60,70	Clerical (etc.) Extra-Hire, Sub, Add'l					-	
2900	Other Classified	9,392	0.54	9,392	0.58	-	0.04
2940,50,60,70	Other Class. Extra, Sub, Add'l					-	
		<u>444,749</u>		<u>465,978</u>			

**Comments:**

June budget did not include an additional Spyrock aide, but the parent group donated money for one. The clerical change is for 1/2 of FRC staff that was inadvertently not budgeted for when the MAA funds were eliminated.

Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**UNRESTRICTED**  
**Expenditures**

Benefits & Taxes Objects 3000-3999	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	676,060	683,988	7,928	1.17%

Change since June Budget	7,928
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The rates of district-paid benefits & taxes are as follows:

STRS:	8.25%	OASDI/Medi:	7.65%	PERS RLR:	0.00%
PERS:	11.44%	Unemployment:	0.05%	Workers Comp:	4.84%

Health & Welfare per FTE

Certificated:	9,207	Classified:	12,633	Management:	9,207
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OPEB

Certificated:	4,478	Classified:	2,900	Management:	-
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Comments:

PERS reduction has been eliminated from the State budget. Therefore, future increases in the PERS rate will be the full responsibility of the District.

Materials & Supplies Objects 4000-4999	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	113,452	127,702	14,250	12.56%

Change since June Budget	14,250
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Comments:

Materials and supplies increased due to CTE increase and carryover budgeted for former Flex programs.

Operating Expenditures Objects 5000-5999	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	373,727	383,529	9,802	2.62%

Change since June Budget	9,802
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Comments:

Operating expenses increased for repairs, services, legal, and internet.

Capital Outlay Objects 6000-6599	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	-	-	-	-

Change since June Budget	-
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Comments:

No capital outlay is projected.

Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**UNRESTRICTED**  
Expenditures

Other Outgo	June Budget	First Interim	Positive (Negative)	%
Objects 7xxx's	2013/14	2013/14	Difference	Change
	-	-	-	

Change since June Budget	-
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**Comments:**

No other outgo is projected.

Indirect Costs	June Budget	First Interim	Positive (Negative)	%
Objects 7300-7399	2013/14	2013/14	Difference	Change
	(29,375)	(29,375)	-	0.00%

Change since June Budget	-
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**Comments:**

Indirect costs did not change.

Transfers In	June Budget	First Interim	Positive (Negative)	%
Objects 8910-8979	2013/14	2013/14	Difference	Change
	-	-	-	0.00%

Change since June Budget	-
--------------------------	---

**Comments:**

There are no transfers in.

Contributions	June Budget	First Interim	Positive (Negative)	%
Objects 8980-8999	2013/14	2013/14	Difference	Change
	(244,759)	(242,176)	2,583	-1.06%

Change since June Budget	2,583
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**Comments:**

Expected revenue for Sp Ed increased so the contribution from General Fund was reduced.

Transfers Out	June Budget	First Interim	Positive (Negative)	%
Objects 7610-7699	2013/14	2013/14	Difference	Change
	(29,313)	(35,916)	(6,603)	22.53%

Change since June Budget	(6,603)
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**Comments:**

Transfers out changed due to increased revenue to Food Service resulting in a transfer decrease of \$13,000; while increasing the transfer to deferred maintenance by \$19,603 because the revenue comes into the 0000 resource.



Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**RESTRICTED**  
Revenue

Revenue Limit Funding	June Budget	First Interim	Positive (Negative)	%
Objects 8010-8099	2013/14	2013/14	Difference	Change
	-	221,858	221,858	

Change since	2013/14	221,858
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Assumptions:	2013/14	2013/14	Difference
Funding based on ADA:			0.00
COLA Assumed:			0.00%
Defecit applied:			0.00%

**Comments:**

EIA and transportation are now part of the LCFF. We are currently leaving them in as restricted resources but are awaiting further clarification from the State.

Federal Revenues	June Budget	First Interim	Positive (Negative)	%
Objects 8100-8299	2013/14	2013/14	Difference	Change
	303,049	300,737	(2,312)	-0.76%

Change since	2013/14	(2,312)
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**Comments:**

Federal revenues are down due to reduced federal special ed.

State Revenues	June Budget	First Interim	Positive (Negative)	%
Objects 8300-8599	2013/14	2013/14	Difference	Change
	291,600	153,025	(138,575)	-47.52%

Change since	2013/14	(138,575)
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**Comments:**

State revenues are down because transportation (\$175,230) and EIA (\$46,628) are part of LCFF (object 8011). But this is partially offset by the new Common Core dollars (\$81,400).

Local Revenues	June Budget	First Interim	Positive (Negative)	%
Objects 8600-8799	2013/14	2013/14	Difference	Change
	361,561	393,331	31,770	8.79%

Change since	2013/14	31,770
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**Comments:**

Local revenues increased due to special ed reimbursements for Speech teacher signing bonus, extended session and services to other districts.

Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**RESTRICTED**

**Expenditures**

<b>Certificated Salaries</b>	<b>June Budget</b>	<b>First Interim</b>	<b>Positive (Negative)</b>	<b>%</b>
	<u>2013/14</u>	<u>2013/14</u>	<u>Difference</u>	<u>Change</u>
Objects 1000-1999	263,744	291,332	27,588	10.46%

<b>Change since 2013/14</b>	<b>27,588</b>
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Object	Description	June Budget		First Interim		Change	
		Amount	FTE	Amount	FTE	Amount	FTE
1100	Teachers Salaries	227,673	4.10	257,261	4.10	29,588	0.00
1170	Teacher Substitute					-	
1140,50	Teacher Extra-Hire, Add'l Duty					-	
1200	Certificated Pupil Support Salaries	-		-		-	0.00
1250,70	Cert. Pupil Supp. Extra-Hire, Add'l Duty					-	
1300	Certificated Sup & Admin Salaries	36,071	0.40	34,071	0.40	(2,000)	0.00
1350,70	Cert. Admin. Extra-Hire, Add'l Duty					-	
1900	Other Certificated Salaries					-	0.00
1950,70	Other Cert. Extra-Hire, Add'l Duty					-	
		<u>263,744</u>		<u>291,332</u>			

**Comments:**

Teacher salaries increased due to staff development for Common Core; summer school and extended session; and the speech signing bonus. The decrease in admin salaries is due to personnel changes.

<b>Classified Salaries</b>	<b>June Budget</b>	<b>First Interim</b>	<b>Positive (Negative)</b>	<b>%</b>
	<u>2013/14</u>	<u>2013/14</u>	<u>Difference</u>	<u>Change</u>
Objects 2000-2999	354,414	364,337	9,923	2.80%

<b>Change since 2013/14</b>	<b>9,923</b>
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Object	Description	June Budget		First Interim		Change	
		Amount	FTE	Amount	FTE	Amount	FTE
2100	Instructional Aides	173,221	9.63	183,122	10.17	9,901	0.54
2170	Inst. Aides Substitute					-	
2140,50,60	Inst. Aides Extra-Hire, Add'l Duty					-	
2200	Classified Support Salaries	114,540	4.83	114,540	4.83	-	0.00
2240,50,60,70	Class. Supp. Extra-Hire, Sub, Add'l					-	
2300	Classified Sup & Admin Salaries	41,163	0.50	41,163	0.50	-	0.00
2350,70	Class. Admin. Extra-Hire, Add'l					-	
2400	Clerical, Tech, Office Salaries	25,490	0.40	25,512	0.60	22	0.20
2440,50,60,70	Clerical (etc.) Extra-Hire, Sub, Add'l					-	
2900	Other Classified					-	0.00
2940,50,60,70	Other Class. Extra, Sub, Add'l					-	
		<u>354,414</u>		<u>364,337</u>			

**Comments:**

Classified increased due to moving our vocational tech to ASES.

Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**RESTRICTED**  
**Expenditures**

Benefits & Taxes Objects 3000-3999	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	309,942	317,142	7,200	2.32%

Change since 2013/14	7,200
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The rates of district-paid benefits & taxes are as follows:

STRS:	8.25%	OASDI/Medi:	7.65%	PERS RLR:	0.00%
PERS:	11.44%	Unemployment:	0.05%	Workers Comp:	4.84%

Health & Welfare per FTE

Certificated:	9,207	Classified:	12,633	Management:	9,207
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OPEB

Certificated:	4,478	Classified:	-	Management:	-
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Comments:

Benefits increased due to the voc tech position in ASES.

Materials & Supplies Objects 4000-4999	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	81,083	125,118	44,035	54.31%

Change since 2013/14	44,035
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Comments:

Materials and supplies increased for Common Core books and supplies.

Operating Expenditures Objects 5000-5999	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	165,752	183,819	18,067	10.90%

Change since 2013/14	18,067
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Comments:

Operating expenses increased for Common Core staff development.

Capital Outlay Objects 6000-6599	June Budget	First Interim	Positive (Negative)	%
	2013/14	2013/14	Difference	Change
	-	-	-	

Change since 2013/14	-
----------------------	---

Comments:

No anticipated capital outlay.

Laytonville Unified School  
2013/14 First Interim  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

**RESTRICTED**

**Expenditures**

**Other Outgo**

Objects 7xxx's

June Budget 2013/14	First Interim 2013/14	Positive (Negative) Difference	%Change
-	-	-	

Change since 2013/14	-
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**Comments:**

No other outgo.

**Indirect Costs**

Objects 7300-7399

June Budget 2013/14	First Interim 2013/14	Positive (Negative) Difference	%Change
26,575	26,575	-	0.00%

Change since 2013/14	-
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**Comments:**

No change to indirect.

**Transfers In**

Objects 8910-8979

June Budget 2013/14	First Interim 2013/14	Positive (Negative) Difference	%Change
-	-	-	

Change since 2013/14	-
----------------------	---

**Comments:**

No transfers in.

**Contributions**

Objects 8980-8999

June Budget 2013/14	First Interim 2013/14	Positive (Negative) Difference	%Change
244,759	242,176	(2,583)	-1.06%

Change since 2013/14	(2,583)
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**Comments:**

Contributions changed due to the small increase in local Sp Ed revenue.

**Transfers Out**

Objects 7610-7699

June Budget 2013/14	First Interim 2013/14	Positive (Negative) Difference	%Change
(20,000)	(20,000)	(6,603)	22.53%

Change since 2013/14	(6,603)
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**Comments:**

Transfers out increased due to higher revenue in cafeteria offset by deferred maintenance transfer to fund 14.

# Glossary of Terms

## ADA

*ADA stands for Average Daily Attendance, and is a calculation of total approved days of attendance divided by the number of days the district is in session.*

## Certificated Pupil Support Salaries

*Pupil support salaries are certificated positions not directly teaching pupils but are supporting education. Examples of this type of position include, but are not limited to: librarians, social workers, psychologists, counselors, etc.*

## Certificated Supervisors' and Administrators' Salaries

*These salaries are associated with personnel engaged in instructional supervision including, but not limited to, principals, vice principals, directors, etc.*

## Classified Supervisors' and Administrators' Salaries

*Salaries of supervisory personnel who are business managers, directors, purchasing agents, site administrators, etc.*

## Classified Support Salaries

*Non-certificated salaries associated with instructional media and library, student support, pupil transportation, food services, maintenance and operations, etc.*

## Clerical, Technical, and Office Salaries

*Salaries paid to clerks, secretaries, accountants, bookkeepers, programmers, computer technical support, etc.*

## FTE

*FTE stands for full-time equivalent. Generally a full-time position is equal to 1.0 FTE, a part-time position is a ratio of time expended as a percentage of a full-time position.*

## Health & Welfare

*Expenditures made to provide personnel with health and welfare insurance benefits.*

## Instructional Aides

*Salaries paid to non-certificated personnel to perform any portion of their duties in a classroom under the supervision of a classroom teacher.*

## OASDI/Medi

*OASDI stands for Old-Age, Survivors and Disability Insurance. Medi stands for Medicare. These are employee benefits under the federal Social Security system; for our purposes these costs are the employer, or district cost.*

## OPEB

*OPEB stands for Other Post Employment Benefits (other than pensions).*

## Other Certificated Salaries

*These salaries are associated with personnel who do not fall within one of the categories above; examples include, but are not limited to: special education specialists, program specialist, and resource teachers.*

## Other Classified Salaries

*Salaries not identified above.*

## PERS

*PERS or CalPERS is the State Public Employee Retirement System.*

## PERS RLR

*CalPERS Revenue Limit Reduction is a portion of funds the district keeps based on applicable salaries; the revenue limit funding is then reduced by this amount. The net affect of these two changes to the district is nil.*

## SACS

*Standardized Account Code Structure; this term is also synonymous with the standardized format in which all school districts present their financial information.*

## STRS

*STRS or CalSTRS is the State Teachers' Retirement System*

## Teacher Salaries

*Teachers salaries are those associated with teaching the pupils of the district for at least one full instructional period on each school day.*

## Unemployment

*Expenditures made to provide personnel with unemployment compensation.*

## Workers Comp

*Expenditures made to provide personnel with workers compensation benefits; which is a program compensating injured workers who are injured at work or contract occupational disease.*

***Please let your Business Manager know if you would like any terms added to this list.***