



Budget and Actual Reporting

18-month cycle of reporting for fiscal year



Data Elements:

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➤ **Current Cost of Education Expended for Classroom Compensation:**

- 55% Unified Districts
- 55.68% LBUSD

➤ **GANN Limit:**

- Annual calculation for appropriations
- Separate agenda item

➤ **Maintenance of Effort under NCLB:**

- LBUSD Met

➤ **Indirect Cost Rate**

- 5.67%
- Calculated in 2016-17
- Proposed for Use in 2018-19, subject to CDE approval

Reconciliation of General Fund Balance:

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		Change in Fund Balance	Ending Fund Balance
2nd Interim Report		\$ (1,885,862)	\$ 5,635,994
Adjustment for Estimated Actual		(15,148)	
Estimated Actual		\$ (1,901,010)	\$ 5,620,846
Restricted Programs and Contributions		\$ 914,582	
Unrestricted General Fund Revenue		358,623	
Unrestricted Expenditures		<u>572,919</u>	
	Yearend	\$ 1,846,124	
Unaudited Actuals		\$ (54,886)	\$ 7,466,970

Other Fund Balances:

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- Fund 11 – Adult Education = \$67,634
- Fund 13 – Cafeteria = \$46,273
- Fund 17 – Special Reserves = \$16,133,087
- Fund 25 – Capital Facilities = \$283,102
- Fund 40 – Special Reserves (Capital Outlay)
 - Facilities Repair and Replacement Program (FRRP) = \$500,275
 - Aliso Property Reserve = \$5,225,919
 - Capital Improvement Plan (CIP) = \$3,325,621