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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
- 55.63% LBUSD

➤ **GANN Limit:**

- Annual calculation for appropriations
- Separate agenda item

➤ **Maintenance of Effort under NCLB:**

- LBUSD Met

➤ **Indirect Cost Rate**

- 8.86%
- Calculated in 2014-15
- Proposed for Use in 2016-17, subject to CDE approval

Reconciliation of General Fund Balance:

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			Change in Fund Balance	Ending Fund Balance
2nd Interim Report			\$ (2,824,206)	\$ 5,370,241
	Restricted Programs and Transfers	\$ 66,473		
	Unrestricted General Fund Revenue	(722,919)		
	Unrestricted Expenditures	<u>2,468,884</u>		
	Yearend	\$ 1,812,438		
Unaudited Actuals			\$ (1,011,768)	\$ 7,182,679

Other Fund Balances:

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- Fund 11 – Adult Education = \$0
- Fund 13 – Cafeteria = \$43,191
- Fund 17 – Special Reserves = \$17,401,341
- Fund 25 – Capital Facilities = \$515,174
- Fund 40 – Special Reserves (Capital Outlay)
 - Facilities Repair and Replacement Program (FRRP) = \$5,740,920
 - Aliso Property Reserve = \$5,641,674
 - Capital Improvement Plan (CIP) = \$4,207,428