

First Period Interim Report

1

LAGUNA BEACH UNIFIED SCHOOL DISTRICT

2016-17 First Interim Report

2

Adjustments to Revenue

- Secured Property tax growth estimated at 7.67%
- Unsecured property tax growth estimated at 0.75%
- Prior year property tax collection estimated to decline 18.50%, which is a timing issue of collecting more tax on-time
- Adjustments to grants and donations

Adjustments to Expenditures

- Retiree and attrition adjustments
- CDE STRS On Behalf Payment
- Gas leak repair at TMS
- Special Education services for new students or new IEP obligations
- Carryover Expenditures
- Other onetime purchases and project cost

2016-17 First Interim Report

3

General Fund Revenue

Source	In Millions
Property Taxes and LCFF Hold Harmless	\$ 49.6
Federal Grants	0.9
State Grants, Entitlements, & Reimbursements	3.5
Local sources and SELPA Pass-through of Special Education AB 602 funds	2.8

General Fund Expenditures

Uses	In Millions
Salaries and Employee Benefits	\$ 41.7
Books, Supplies, and Services	11.9
Capital Outlay	3.2
Other Uses and Transfers Out to Other Funds	2.7

4

2016-17 First Interim Report

Sources of General Fund Revenues

Revenue



