

First Period Interim Report

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT

**Presentation to the Board
November 9, 2015**

2015-16 First Interim Report

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Adjustments to Revenue

- Secured Property taxes estimated at 6.75%
- Mandated Cost adjustment
- Educator Effectiveness Grant
- City JUA and Donations

Adjustments to Expenditures

- Retiree and attrition adjustments
- CDE STRS On Behalf Payment
- OPEB Contribution
- Special Education services for new students or new IEP obligations
- Carryover Expenditures

2015-16 First Interim Report

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General Fund Revenue

Source	In Millions
Property Taxes and LCFF Hold Harmless	\$ 45.8
Federal Grants	0.9
State Grants, Entitlements, & Reimbursements	3.9
Local sources and SELPA Pass-through of Special Education AB 602 funds	3.4

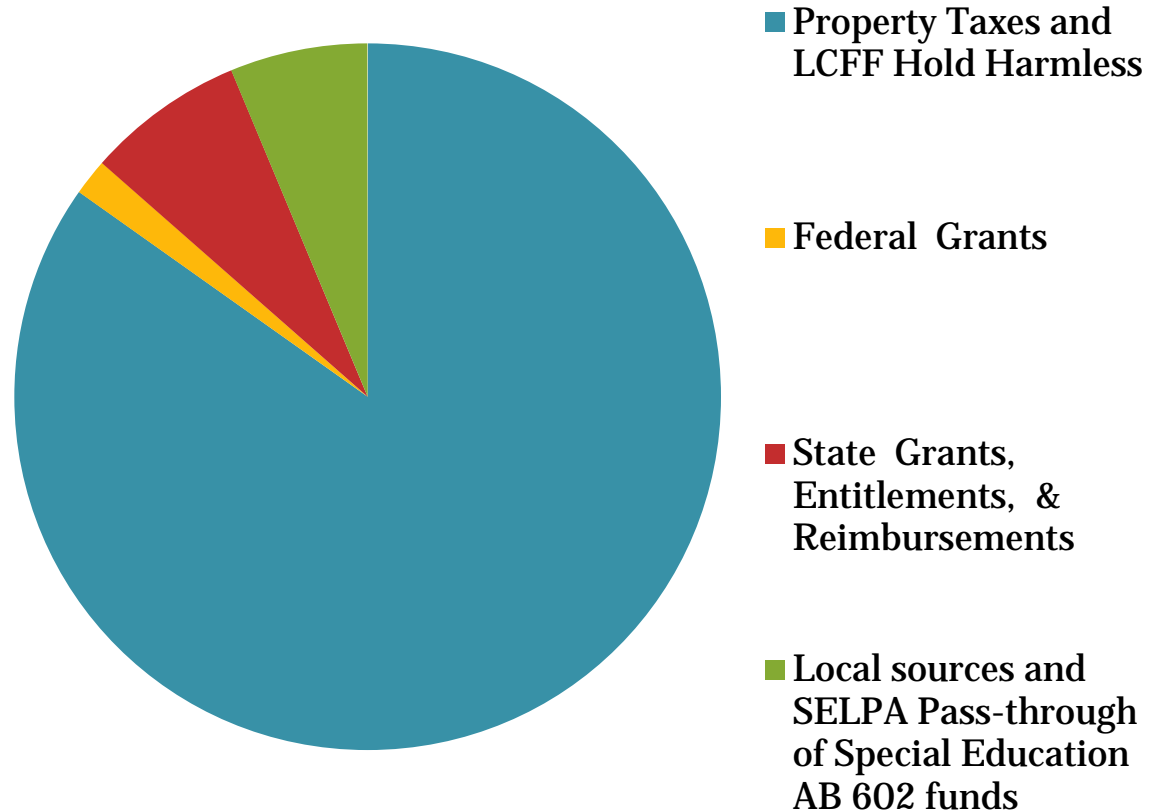
General Fund Expenditures

Uses	In Millions
Salaries and Employee Benefits	\$ 38.5
Books, Supplies, and Services	12.6
Capital Outlay	2.9
Other Uses and Transfers Out to Other Funds	2.7

2015-16 First Interim Report

Sources of General Fund Revenues

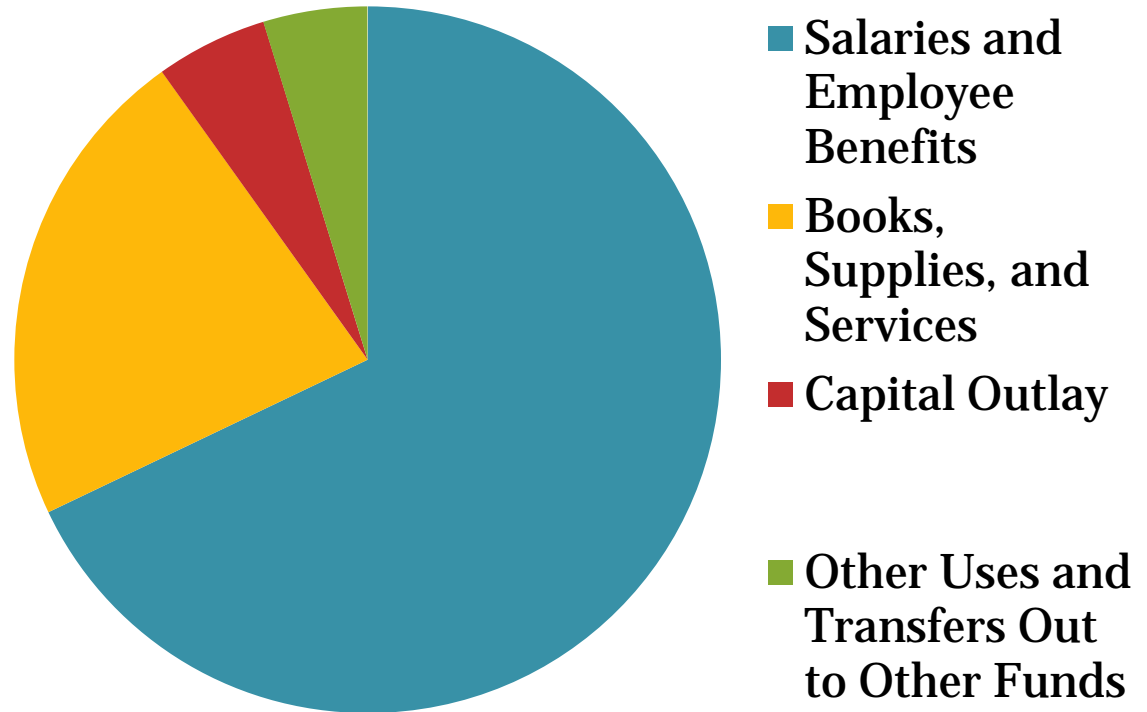
Revenue



2015-16 First Interim Report

General Fund
Expenditures &
Transfers

Expenditures



2015-16 First Interim Report

In Millions

General Fund

Ongoing vs. Onetime Budgeted Revenue as compared to Expenditures and Transfers

