

Irvine Unified School District
General Fund
Unrestricted and Restricted

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	237,520,975	0	237,520,975	260,024,853	0	260,024,853
Federal Revenues	163,907	11,509,908	11,673,815	100,000	9,683,356	9,783,356
Other State Revenues	21,922,757	33,485,682	55,408,439	13,269,039	28,473,806	41,742,845
Other Local Revenue	10,779,070	11,868,373	22,647,444	9,738,327	6,534,520	16,272,847
TOTAL REVENUES	270,386,709	56,863,963	327,250,672	283,132,219	44,691,682	327,823,901
B. EXPENDITURES						
Certificated Salaries	117,906,585	28,308,961	146,215,546	122,787,408	30,482,472	153,269,880
Classified Salaries	31,876,262	19,687,215	51,563,476	33,994,255	19,286,067	53,280,322
Employee Benefits	43,116,713	21,288,816	64,405,529	47,225,081	20,935,828	68,160,909
Books and Supplies	11,512,130	7,651,686	19,163,816	13,953,278	3,398,272	17,351,550
Services, Other Oper. Exps	14,827,816	9,544,085	24,371,900	15,171,795	7,739,922	22,911,717
Capital Outlay	344,688	1,801,822	2,146,511	143,652	645,221	788,873
Other Outgo	1,911,438	1,249,646	3,161,084	1,941,848	1,345,019	3,286,867
Direct Support/Indirect Costs	(2,137,999)	1,896,676	(241,323)	(1,872,133)	1,657,721	(214,412)
TOTAL EXPENDITURES	219,357,632	91,428,907	310,786,540	233,345,184	85,490,522	318,835,706
C. EXCESS (DEFICIENCY)	51,029,077	(34,564,944)	16,464,133	49,787,035	(40,798,840)	8,988,195

Irvine Unified School District
General Fund
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DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - Special Reserve Fd	126,000	0	126,000	100,000	0	100,000
Interfund Trfs Out - Special Reserve Fd	(1,394,574)	0	(1,394,574)	(1,115,000)	(65,000)	(1,180,000)
Interfund Trfs Out - Child Dev Fd	(68,683)	0	(68,683)	(94,965)	0	(94,965)
Interfund Trfs Out - Deferred Maint Fd	0	(1,265,000)	(1,265,000)	0	(1,500,000)	(1,500,000)
Interund Trfs Out - P & L Insurance Fd	(1,804,290)	0	(1,804,290)	(1,500,000)	0	(1,500,000)
Other Sources - Leases	127,073	0	127,073	127,073	0	127,073
Contributions	(40,881,338)	40,881,338	0	(42,834,723)	42,834,723	0
Total Other Sources/Uses	(43,895,813)	39,616,338	(4,279,474)	(45,317,615)	41,269,723	(4,047,892)
E. NET INCREASE (DECREASE)	7,133,264	5,051,394	12,184,658	4,469,420	470,883	4,940,303
F. FUND BALANCE						
Beginning Balance, July 1,	37,984,702	8,344,541	46,329,243	45,117,966	13,395,935	58,513,901
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	37,984,702	8,344,541	46,329,243	45,117,966	13,395,935	58,513,901
Ending Balance, June 30,	<u>45,117,966</u>	<u>13,395,935</u>	<u>58,513,901</u>	<u>49,587,386</u>	<u>13,866,818</u>	<u>63,454,204</u>
Components of Ending Fund Balance						
Revolving Cash	150,000	0	150,000	150,000	0	150,000
Stores	375,000	0	375,000	375,000	0	375,000
Board Assigned						
Economic Uncertainties	6,307,000	0	6,307,000	6,463,000	0	6,463,000
%	2%	0%	3%	2.00%	0.00%	2.00%
Restricted Program Carrover	0	13,395,935	13,395,935	0	13,866,818	13,866,818
Site Carryover	8,900,000	0	8,900,000	8,900,000	0	8,900,000
Contingency Reserve	5,000,000		5,000,000	5,000,000		5,000,000
Deferred 2015-16 LCAP Allocations	14,348,608		14,348,608	6,760,704		6,760,704
Deferred 2016-17 LCAP Allocations	0		0	5,943,601	0	5,943,601
Unassigned/Unappropriated Amount	10,037,358		10,037,358	15,995,081		15,995,081

**Irvine Unified School District
General Fund Summary
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	37,984,702	8,344,541	46,329,243	45,117,966	13,395,935	58,513,901
<u>REVENUES</u>	270,386,709	56,863,963	327,250,672	283,132,219	44,691,682	327,823,901
<u>EXPENDITURES</u>	219,357,632	91,428,907	310,786,540	233,345,184	85,490,522	318,835,706
EXCESS (DEFICIENCY)	89,013,779	(26,220,403)	62,793,375	94,905,001	(27,402,905)	67,502,096
<u>OTHER SOURCES/USES</u>	(43,895,813)	39,616,338	(4,279,474)	(45,317,615)	41,269,723	(4,047,892)
<u>ENDING FUND BALANCE</u>	45,117,966	13,395,935	58,513,901	49,587,386	13,866,818	63,454,204

**Irvine Unified School District
Adult Education Fund (Fund 11)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	3,522	3,522	0	3,522	3,522
Other Local Revenues	0	434,617	434,617	0	350,875	350,875
TOTAL REVENUES	0	438,139	438,139	0	354,397	354,397
B. EXPENDITURES						
Certificated Salaries	0	127,625	127,625	0	128,188	128,188
Classified Salaries	0	71,942	71,942	0	97,453	97,453
Employee Benefits	0	45,046	45,046	0	58,103	58,103
Books and Supplies	0	100,111	100,111	0	54,956	54,956
Services, Other Oper. Exps	0	23,315	23,315	0	6,750	6,750
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	7,850	7,850	0	8,947	8,947
TOTAL EXPENDITURES	0	375,889	375,889	0	354,397	354,397
C. EXCESS (DEFICIENCY)	0	62,250	62,250	0	0	0

**Irvine Unified School District
Adult Education Fund (Fund 11)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. <u>OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	0	0	0	0	0	0
Interfund Trfs Out - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	62,250	62,250	0	0	0
F. <u>FUND BALANCE</u>						
Beginning Balance, July 1,	0	0	0	0	62,250	62,250
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	0	0	0	62,250	62,250
Ending Balance, June 30,	<u>0</u>	<u>62,250</u>	<u>62,250</u>	<u>0</u>	<u>62,250</u>	<u>62,250</u>

**Irvine Unified School District
Child Development Fund (Fund 12)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	466,500	466,500	0	466,500	466,500
Other State Revenues	0	168,394	168,394	0	0	0
Other Local Revenues	0	518,133	518,133	0	515,000	515,000
TOTAL REVENUES	0	1,153,027	1,153,027	0	981,500	981,500
B. EXPENDITURES						
Certificated Salaries	0	102,438	102,438	0	101,384	101,384
Classified Salaries	0	668,060	668,060	0	644,040	644,040
Employee Benefits	0	290,168	290,168	0	285,259	285,259
Books and Supplies	0	133,676	133,676	0	27,309	27,309
Services, Other Oper. Exps	0	12,876	12,876	0	6,695	6,695
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	20,011	20,011	0	11,778	11,778
TOTAL EXPENDITURES	0	1,227,228	1,227,228	0	1,076,465	1,076,465
C. EXCESS (DEFICIENCY)	0	(74,201)	(74,201)	0	(94,965)	(94,965)

**Irvine Unified School District
Child Development Fund (Fund 12)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	68,683	68,683	0	94,965	94,965
Interfund Trfs Out - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	68,683	68,683	0	94,965	94,965
E. NET INCREASE (DECREASE)	0	(5,517)	(5,517)	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	35,129	35,129	0	29,612	29,612
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	35,129	35,129	0	29,612	29,612
Ending Balance, June 30,	<u>0</u>	<u>29,612</u>	<u>29,612</u>	<u>0</u>	<u>29,612</u>	<u>29,612</u>

**Irvine Unified School District
Cafeteria Fund (Fund 13)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	2,201,655	2,201,655	0	2,311,738	2,311,738
Other State Revenues	0	160,283	160,283	0	161,000	161,000
Other Local Revenues	0	5,131,019	5,131,019	0	5,509,919	5,509,919
TOTAL REVENUES	0	7,492,957	7,492,957	0	7,982,657	7,982,657
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	2,530,133	2,530,133	0	2,908,257	2,908,257
Employee Benefits	0	875,459	875,459	0	972,484	972,484
Books and Supplies	0	3,301,533	3,301,533	0	3,509,125	3,509,125
Services, Other Oper. Exps	0	72,471	72,471	0	92,711	92,711
Capital Outlay	0	251,500	251,500	0	125,000	125,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	213,462	213,462	0	193,687	193,687
TOTAL EXPENDITURES	0	7,244,558	7,244,558	0	7,801,264	7,801,264
C. EXCESS (DEFICIENCY)	0	248,399	248,399	0	181,393	181,393

**Irvine Unified School District
Cafeteria Fund (Fund 13)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	248,399	248,399	0	181,393	181,393
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,508,227	1,508,227	0	1,756,626	1,756,626
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,508,227	1,508,227	0	1,756,626	1,756,626
Ending Balance, June 30,	<u>0</u>	<u>1,756,626</u>	<u>1,756,626</u>	<u>0</u>	<u>1,938,019</u>	<u>1,938,019</u>

**Irvine Unified School District
Deferred Maintenance Fund (Fund 14)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	1,500,000	1,500,000	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	32,426	32,426	0	8,000	8,000
TOTAL REVENUES	0	1,532,426	1,532,426	0	8,000	8,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	1,086	1,086	0	0	0
Services, Other Oper. Exps	0	289,335	289,335	0	758,143	758,143
Capital Outlay	0	2,754,207	2,754,207	0	1,716,488	1,716,488
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,044,627	3,044,627	0	2,474,631	2,474,631
C. EXCESS (DEFICIENCY)	0	(1,512,202)	(1,512,202)	0	(2,466,631)	(2,466,631)

**Irvine Unified School District
Deferred Maintenance Fund (Fund 14)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	1,200,000	1,200,000	0	1,500,000	1,500,000
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,200,000	1,200,000	0	1,500,000	1,500,000
E. NET INCREASE (DECREASE)	0	(312,202)	(312,202)	0	(966,631)	(966,631)
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,438,650	1,438,650	0	1,126,448	1,126,448
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,438,650	1,438,650	0	1,126,448	1,126,448
Ending Balance, June 30,	<u>0</u>	<u>1,126,448</u>	<u>1,126,448</u>	<u>0</u>	<u>159,817</u>	<u>159,817</u>

**Irvine Unified School District
Capital Facilities (Fund 25)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	3,090,196	3,090,196	0	2,089,200	2,089,200
TOTAL REVENUES	0	3,090,196	3,090,196	0	2,089,200	2,089,200
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	60,086	60,086	0	50,000	50,000
Services, Other Oper. Exps	0	201,458	201,458	0	61,070	61,070
Capital Outlay	0	99,503	99,503	0	243,842	243,842
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	361,046	361,046	0	354,912	354,912
C. EXCESS (DEFICIENCY)	0	2,729,149	2,729,149	0	1,734,288	1,734,288

**Irvine Unified School District
Capital Facilities (Fund 25)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	2,729,149	2,729,149	0	1,734,288	1,734,288
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	13,531,026	13,531,026	0	16,260,175	16,260,175
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	13,531,026	13,531,026	0	16,260,175	16,260,175
Ending Balance, June 30,	<u>0</u>	<u>16,260,175</u>	<u>16,260,175</u>	<u>0</u>	<u>17,994,463</u>	<u>17,994,463</u>

**Irvine Unified School District
County School Facilities Fund (Fund 35)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	354,636	354,636	0	350,000	350,000
TOTAL REVENUES	0	354,636	354,636	0	350,000	350,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	2,283	2,283	0	0	0
Services, Other Oper. Exps	0	128,058	128,058	0	40,000	40,000
Capital Outlay	0	127,391,354	127,391,354	0	53,546,064	53,546,064
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	127,521,695	127,521,695	0	53,586,064	53,586,064
C. EXCESS (DEFICIENCY)	0	(127,167,060)	(127,167,060)	0	(53,236,064)	(53,236,064)

**Irvine Unified School District
County School Facilities Fund (Fund 35)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. <u>OTHER SOURCES/USES</u>						
Interfund Transfers In	0	40,043,035	40,043,035	0	65,846,927	65,846,927
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	2,413,610	2,413,610	0	135,000	135,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	42,456,645	42,456,645	0	65,981,927	65,981,927
E. NET INCREASE (DECREASE)	0	(84,710,415)	(84,710,415)	0	12,745,863	12,745,863
F. <u>FUND BALANCE</u>						
Beginning Balance, July 1,	0	90,935,270	90,935,270	0	6,224,855	6,224,855
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	90,935,270	90,935,270	0	6,224,855	6,224,855
Ending Balance, June 30,	<u>0</u>	<u>6,224,855</u>	<u>6,224,855</u>	<u>0</u>	<u>18,970,718</u>	<u>18,970,718</u>

Irvine Unified School District
Special Reserve Capital Projects Fund (Fund 40)
Unrestricted and Restricted

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	127,165	127,165	0	147,900	147,900
TOTAL REVENUES	0	127,165	127,165	0	147,900	147,900
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	1,794,402	1,794,402	0	535,000	535,000
Capital Outlay	0	1,508,247	1,508,247	0	883,277	883,277
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,302,649	3,302,649	0	1,418,277	1,418,277
C. EXCESS (DEFICIENCY)	0	(3,175,484)	(3,175,484)	0	(1,270,377)	(1,270,377)

Irvine Unified School District
Special Reserve Capital Projects Fund (Fund 40)
Unrestricted and Restricted

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	1,459,574	1,459,574	0	1,180,000	1,180,000
Interfund Trfs Out	0	(126,000)	(126,000)	0	(100,000)	(100,000)
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	1,333,574	1,333,574	0	1,080,000	1,080,000
E. NET INCREASE (DECREASE)	0	(1,841,910)	(1,841,910)	0	(190,377)	(190,377)
F. FUND BALANCE						
Beginning Balance, July 1,	0	22,689,209	22,689,209	0	20,847,299	20,847,299
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	22,689,209	22,689,209	0	20,847,299	20,847,299
Ending Balance, June 30,	<u>0</u>	<u>20,847,299</u>	<u>20,847,299</u>	<u>0</u>	<u>20,656,922</u>	<u>20,656,922</u>

Irvine Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
Unrestricted and Restricted

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	83,857	83,857	0	97,909	97,909
TOTAL REVENUES	0	83,857	83,857	0	97,909	97,909
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	3,365	3,365	0	3,339	3,339
Services, Other Oper. Exps	0	184,995	184,995	0	191,286	191,286
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	188,360	188,360	0	194,625	194,625
C. EXCESS (DEFICIENCY)	0	(104,502)	(104,502)	0	(96,716)	(96,716)

Irvine Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
Unrestricted and Restricted

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	25,806	25,806	0	0	0
Interfund Trfs Out/Uses	0	(40,225,058)	(40,225,058)	0	(65,898,796)	(65,898,796)
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	41,495,000	41,495,000	0	40,000,000	40,000,000
Total Other Sources/Uses	0	1,295,748	1,295,748	0	(25,898,796)	(25,898,796)
<u>E. NET INCREASE (DECREASE)</u>	0	1,191,246	1,191,246	0	(25,995,512)	(25,995,512)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	113,153,793	113,153,793	0	114,345,039	114,345,039
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	113,153,793	113,153,793	0	114,345,039	114,345,039
Ending Balance, June 30,	<u>0</u>	<u>114,345,039</u>	<u>114,345,039</u>	<u>0</u>	<u>88,349,527</u>	<u>88,349,527</u>

Irvine Unified School District
Debt Service Fund for Blended Components (Fund 52)
Unrestricted and Restricted

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	19,765,570	19,765,570	0	19,738,661	19,738,661
TOTAL REVENUES	0	19,765,570	19,765,570	0	19,738,661	19,738,661
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	9,432,746	9,432,746	0	9,510,084	9,510,084
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	9,432,746	9,432,746	0	9,510,084	9,510,084
C. EXCESS (DEFICIENCY)	0	10,332,824	10,332,824	0	10,228,577	10,228,577

Irvine Unified School District
Debt Service Fund for Blended Components (Fund 52)
Unrestricted and Restricted

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	130,154	130,154	0	0	0
Interfund Trfs Out	0	(25,806)	(25,806)	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	104,348	104,348	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	10,437,171	10,437,171	0	10,228,577	10,228,577
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	5,029,021	5,029,021	0	15,466,192	15,466,192
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,029,021	5,029,021	0	15,466,192	15,466,192
Ending Balance, June 30,	<u>0</u>	<u>15,466,192</u>	<u>15,466,192</u>	<u>0</u>	<u>25,694,769</u>	<u>25,694,769</u>

**Irvine Unified School District
Workers Compensation Fund (Fund 68)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues (Fund 68)	0	6,122,375	6,122,375	0	6,296,410	6,296,410
TOTAL REVENUES	0	6,122,375	6,122,375	0	6,296,410	6,296,410
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	72,893	72,893	0	72,526	72,526
Employee Benefits	0	23,273	23,273	0	25,502	25,502
Books and Supplies	0	3,100	3,100	0	4,500	4,500
Services, Other Oper. Exps	0	1,357,965	1,357,965	0	1,674,300	1,674,300
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,457,231	1,457,231	0	1,776,828	1,776,828
C. EXCESS (DEFICIENCY)	0	4,665,144	4,665,144	0	4,519,582	4,519,582

**Irvine Unified School District
Workers Compensation Fund (Fund 68)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - Insurance Reserve	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Reserve	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	4,665,144	4,665,144	0	4,519,582	4,519,582
F. FUND BALANCE						
Beginning Balance, July 1,	0	12,020,180	12,020,180	0	16,685,324	16,685,324
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	12,020,180	12,020,180	0	16,685,324	16,685,324
Ending Balance, June 30,	<u>0</u>	<u>16,685,324</u>	<u>16,685,324</u>	<u>0</u>	<u>21,204,906</u>	<u>21,204,906</u>

**Irvine Unified School District
Health & Welfare Fund (Fund 69)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	27,261,641	27,261,641	0	28,642,642	28,642,642
TOTAL REVENUES	0	27,261,641	27,261,641	0	28,642,642	28,642,642
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	128,490	128,490	0	136,750	136,750
Employee Benefits	0	40,954	40,954	0	46,630	46,630
Books and Supplies	0	1,523	1,523	0	3,400	3,400
Services, Other Oper. Exps	0	27,131,003	27,131,003	0	30,954,410	30,954,410
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	27,301,970	27,301,970	0	31,141,190	31,141,190
C. EXCESS (DEFICIENCY)	0	(40,329)	(40,329)	0	(2,498,548)	(2,498,548)

**Irvine Unified School District
Health & Welfare Fund (Fund 69)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fd	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	(40,329)	(40,329)	0	(2,498,548)	(2,498,548)
F. FUND BALANCE						
Beginning Balance, July 1,	0	7,238,910	7,238,910	0	7,198,581	7,198,581
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	7,238,910	7,238,910	0	7,198,581	7,198,581
Ending Balance, June 30,	<u>0</u>	<u>7,198,581</u>	<u>7,198,581</u>	<u>0</u>	<u>4,700,033</u>	<u>4,700,033</u>

**Irvine Unified School District
Insurance Reserve Fund (Fund 70)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	30,845	30,845	0	30,157	30,157
TOTAL REVENUES	0	30,845	30,845	0	30,157	30,157
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	3,307	3,307	0	3,307	3,307
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,307	3,307	0	3,307	3,307
C. EXCESS (DEFICIENCY)	0	27,538	27,538	0	26,850	26,850

**Irvine Unified School District
Insurance Reserve Fund (Fund 70)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In -General Fund	0	304,290	304,290	0	0	0
Interfund Transfers In -Workers Comp Fd	0	0	0	0	0	0
Interfund Trfs Out - Prop & Liab.	0	0	0	0	0	0
Interund Trfs Out - General Fund	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	304,290	304,290	0	0	0
E. NET INCREASE (DECREASE)	0	331,828	331,828	0	26,850	26,850
F. FUND BALANCE						
Beginning Balance, July 1,	0	4,767,124	4,767,124	0	5,098,952	5,098,952
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,767,124	4,767,124	0	5,098,952	5,098,952
Ending Balance, June 30,	<u>0</u>	<u>5,098,952</u>	<u>5,098,952</u>	<u>0</u>	<u>5,125,802</u>	<u>5,125,802</u>

**Irvine Unified School District
Property & Liability Fund (Fund 81)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	10,702	10,702	0	3,500	3,500
TOTAL REVENUES	0	10,702	10,702	0	3,500	3,500
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	73,040	73,040	0	72,670	72,670
Employee Benefits	0	23,315	23,315	0	25,301	25,301
Books and Supplies	0	950	950	0	2,100	2,100
Services, Other Oper. Exps	0	1,342,923	1,342,923	0	1,445,700	1,445,700
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,440,228	1,440,228	0	1,545,771	1,545,771
C. EXCESS (DEFICIENCY)	0	(1,429,526)	(1,429,526)	0	(1,542,271)	(1,542,271)

**Irvine Unified School District
Property & Liability Fund (Fund 81)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2015-16			2016-17 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	1,500,000	1,500,000	0	1,500,000	1,500,000
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,500,000	1,500,000	0	1,500,000	1,500,000
E. NET INCREASE (DECREASE)	0	70,474	70,474	0	(42,271)	(42,271)
F. FUND BALANCE						
Beginning Balance, July 1,	0	122,729	122,729	0	193,203	193,203
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	122,729	122,729	0	193,203	193,203
Ending Balance, June 30,	<u>0</u>	<u>193,203</u>	<u>193,203</u>	<u>0</u>	<u>150,932</u>	<u>150,932</u>