

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	323,721,129	0	323,721,129	300,741,882	0	300,741,882
Federal Revenues	330,000	11,293,093	11,623,093	250,000	13,998,153	14,248,153
Other State Revenues	9,476,000	42,548,704	52,024,704	7,128,703	46,537,785	53,666,488
Other Local Revenue	11,350,953	19,063,907	30,414,860	10,182,372	10,389,914	20,572,286
TOTAL REVENUES	344,878,082	72,905,704	417,783,785	318,302,957	70,925,852	389,228,809
B. EXPENDITURES						
Certificated Salaries	144,967,402	38,158,919	183,126,321	147,896,635	38,413,605	186,310,240
Classified Salaries	40,290,193	28,975,132	69,265,325	41,933,479	30,174,744	72,108,223
Employee Benefits	63,176,473	38,752,759	101,929,232	60,539,677	40,267,911	100,807,588
Books and Supplies	7,478,381	11,824,880	19,303,261	8,492,908	18,750,375	27,243,283
Services, Other Oper. Exps	17,555,651	12,749,552	30,305,202	18,152,409	13,264,412	31,416,821
Capital Outlay	430,945	910,211	1,341,156	220,000	650,000	870,000
Other Outgo	1,592,709	1,901,706	3,494,415	1,660,844	1,400,000	3,060,844
Direct Support/Indirect Costs	(2,303,190)	2,048,545	(254,645)	(2,477,549)	2,166,093	(311,456)
TOTAL EXPENDITURES	273,188,563	135,321,703	408,510,266	276,418,403	145,087,140	421,505,543
C. EXCESS (DEFICIENCY)	71,689,518	(62,415,999)	9,273,519	41,884,554	(74,161,288)	(32,276,734)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	250,000	0	250,000	250,000	0	250,000
Interfund Trfs Out	(5,496,422)	(5,096,705)	(10,593,127)	(2,930,000)	(2,750,000)	(5,680,000)
Other Sources	127,073	0	127,073	127,073	0	127,073
Other Uses	0	0	0	0	0	0
Contributions	(64,832,150)	64,832,150	0	(65,048,458)	65,048,458	0
Total Other Sources/Uses	(69,951,499)	59,735,445	(10,216,054)	(67,601,385)	62,298,458	(5,302,927)
<u>E. NET INCREASE (DECREASE)</u>	1,738,019	(2,680,554)	(942,535)	(25,716,831)	(11,862,830)	(37,579,661)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	46,723,656	19,892,469	66,616,125	48,461,675	17,211,915	65,673,590
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	46,723,656	19,892,469	66,616,125	48,461,675	17,211,915	65,673,590
Ending Balance, June 30,	<u>48,461,675</u>	<u>17,211,915</u>	<u>65,673,590</u>	<u>22,744,844</u>	<u>5,349,085</u>	<u>28,093,929</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000		150,000	150,000		150,000
Stores	200,000		200,000	200,000		200,000
<u>Board Assigned</u>						
Economic Uncertainties	8,383,000		8,383,000	8,544,000		8,544,000
%	2%		2%	2.00%		2.00%
Restricted Program Carrover		17,211,915	17,211,915		5,349,085	5,349,085
Contingency Reserve	5,000,000		5,000,000			0
Textbook Reserve	5,900,000		5,900,000			0
Site/Department Carryover	7,464,000		7,464,000	7,464,000		7,464,000
Reserved for 2020-21 LCAP	11,631,395		11,631,395			0
Reserved from 2019-20 LCAP	600,000		600,000			0
Unallocated 2020-21 LCAP	3,760,061		3,760,061			0
Federal ESSER Funds			0	2,053,296		2,053,296
Undesignated	5,373,219		5,373,219	4,333,548		4,333,548

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	46,723,656	19,892,469	66,616,125	48,461,675	17,211,915	65,673,590
<u>REVENUES</u>	344,878,082	72,905,704	417,783,785	318,302,957	70,925,852	389,228,809
<u>EXPENDITURES</u>	273,188,563	135,321,703	408,510,266	276,418,403	145,087,140	421,505,543
EXCESS (DEFICIENCY)	118,413,174	(42,523,530)	75,889,644	90,346,229	(56,949,373)	33,396,856
<u>OTHER SOURCES/USES</u>	(69,951,499)	59,735,445	(10,216,054)	(67,601,385)	62,298,458	(5,302,927)
<u>ENDING FUND BALANCE</u>	48,461,675	17,211,915	65,673,590	22,744,844	5,349,085	28,093,929

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	444,457	444,457	0	391,896	391,896
TOTAL REVENUES	0	444,457	444,457	0	391,896	391,896
B. EXPENDITURES						
Certificated Salaries	0	181,395	181,395	0	200,000	200,000
Classified Salaries	0	109,344	109,344	0	128,018	128,018
Employee Benefits	0	83,053	83,053	0	101,824	101,824
Books and Supplies	0	18,201	18,201	0	28,000	28,000
Services, Other Oper. Exps	0	17,128	17,128	0	19,478	19,478
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	11,259	11,259	0	13,644	13,644
TOTAL EXPENDITURES	0	420,380	420,380	0	490,964	490,964
C. EXCESS (DEFICIENCY)	0	24,077	24,077	0	(99,068)	(99,068)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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
Other Sources	0	0	0	0	0	0
Other Uses	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	24,077	24,077	0	(99,068)	(99,068)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	94,853	94,853	0	118,930	118,930
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	94,853	94,853	0	118,930	118,930
Ending Balance, June 30,	<u>0</u>	<u>118,930</u>	<u>118,930</u>	<u>0</u>	<u>19,862</u>	<u>19,862</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>A. REVENUES</u>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	750,797	750,797	0	949,500	949,500
Other State Revenues	0	52,512	52,512	0	0	0
Other Local Revenues	0	396,481	396,481	0	655,500	655,500
TOTAL REVENUES	0	1,199,790	1,199,790	0	1,605,000	1,605,000
<u>B. EXPENDITURES</u>						
Certificated Salaries	0	116,190	116,190	0	116,240	116,240
Classified Salaries	0	778,007	778,007	0	1,035,816	1,035,816
Employee Benefits	0	420,928	420,928	0	481,088	481,088
Books and Supplies	0	92,963	92,963	0	46,420	46,420
Services, Other Oper. Exps	0	9,615	9,615	0	4,879	4,879
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	20,853	20,853	0	20,557	20,557
TOTAL EXPENDITURES	0	1,438,556	1,438,556	0	1,705,000	1,705,000
<u>C. EXCESS (DEFICIENCY)</u>	0	(238,765)	(238,765)	0	(100,000)	(100,000)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	116,336	116,336	0	100,000	100,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	116,336	116,336	0	100,000	100,000
<u>E. NET INCREASE (DECREASE)</u>	0	(122,429)	(122,429)	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	251,306	251,306	0	128,877	128,877
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	251,306	251,306	0	128,877	128,877
Ending Balance, June 30,	<u>0</u>	<u>128,877</u>	<u>128,877</u>	<u>0</u>	<u>128,877</u>	<u>128,877</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	3,501,844	3,501,844	0	3,527,982	3,527,982
Other State Revenues	0	267,213	267,213	0	248,440	248,440
Other Local Revenues	0	5,023,879	5,023,879	0	7,216,418	7,216,418
TOTAL REVENUES	0	8,792,936	8,792,936	0	10,992,840	10,992,840
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	3,486,593	3,486,593	0	3,562,668	3,562,668
Employee Benefits	0	1,429,614	1,429,614	0	1,392,689	1,392,689
Books and Supplies	0	3,909,196	3,909,196	0	4,687,000	4,687,000
Services, Other Oper. Exps	0	139,949	139,949	0	125,747	125,747
Capital Outlay	0	377,633	377,633	0	65,000	65,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	222,533	222,533	0	277,255	277,255
TOTAL EXPENDITURES	0	9,565,518	9,565,518	0	10,110,359	10,110,359
C. EXCESS (DEFICIENCY)	0	(772,582)	(772,582)	0	882,481	882,481

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	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	(772,582)	(772,582)	0	882,481	882,481
F. FUND BALANCE						
Beginning Balance, July 1,	0	2,419,711	2,419,711	0	1,647,129	1,647,129
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	2,419,711	2,419,711	0	1,647,129	1,647,129
Ending Balance, June 30,	<u>0</u>	<u>1,647,129</u>	<u>1,647,129</u>	<u>0</u>	<u>2,529,610</u>	<u>2,529,610</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	57,000	57,000	0	30,000	30,000
TOTAL REVENUES	0	57,000	57,000	0	30,000	30,000
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	10,322	10,322	0	0	0
Services, Other Oper. Exps	0	485,931	485,931	0	80,989	80,989
Capital Outlay	0	3,030,623	3,030,623	0	1,097,059	1,097,059
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	3,526,876	3,526,876	0	1,178,048	1,178,048
C. EXCESS (DEFICIENCY)	0	(3,469,876)	(3,469,876)	0	(1,148,048)	(1,148,048)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	750,000	750,000	0	750,000	750,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	750,000	750,000	0	750,000	750,000
<u>E. NET INCREASE (DECREASE)</u>	0	(2,719,876)	(2,719,876)	0	(398,048)	(398,048)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	3,117,924	3,117,924	0	398,048	398,048
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,117,924	3,117,924	0	398,048	398,048
Ending Balance, June 30,	<u>0</u>	<u>398,048</u>	<u>398,048</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>

**Irvine Unified School District
Building Fund (Fund 21)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	566,053	566,053	0	185,068	185,068
TOTAL REVENUES	0	566,053	566,053	0	185,068	185,068
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	3,144	3,144	0	6,000	6,000
Services, Other Oper. Exps	0	128,776	128,776	0	97,471	97,471
Capital Outlay	0	40,451,606	40,451,606	0	18,155,699	18,155,699
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	40,583,526	40,583,526	0	18,259,170	18,259,170
C. EXCESS (DEFICIENCY)	0	(40,017,473)	(40,017,473)	0	(18,074,102)	(18,074,102)

**Irvine Unified School District
Building Fund (Fund 21)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	17,513,250	17,513,250	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	23,000,000	23,000,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	17,513,250	17,513,250	0	23,000,000	23,000,000
<u>E. NET INCREASE (DECREASE)</u>	0	(22,504,223)	(22,504,223)	0	4,925,898	4,925,898
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	31,757,646	31,757,646	0	9,253,423	9,253,423
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	31,757,646	31,757,646	0	9,253,423	9,253,423
Ending Balance, June 30,	<u>0</u>	<u>9,253,423</u>	<u>9,253,423</u>	<u>0</u>	<u>14,179,321</u>	<u>14,179,321</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	1,575,270	1,575,270	0	671,300	671,300
TOTAL REVENUES	0	1,575,270	1,575,270	0	671,300	671,300
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	2,454	2,454	0	15,000	15,000
Services, Other Oper. Exps	0	752,924	752,924	0	254,391	254,391
Capital Outlay	0	253,644	253,644	0	341,026	341,026
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,009,022	1,009,022	0	610,417	610,417
C. EXCESS (DEFICIENCY)	0	566,248	566,248	0	60,883	60,883

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	65,245	65,245	0	0	0
Interfund Trfs Out	0	(14,060,182)	(14,060,182)	0	(365,825)	(365,825)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(13,994,937)	(13,994,937)	0	(365,825)	(365,825)
<u>E. NET INCREASE (DECREASE)</u>	0	(13,428,689)	(13,428,689)	0	(304,942)	(304,942)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	22,853,236	22,853,236	0	9,424,547	9,424,547
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	22,853,236	22,853,236	0	9,424,547	9,424,547
Ending Balance, June 30,	<u>0</u>	<u>9,424,547</u>	<u>9,424,547</u>	<u>0</u>	<u>9,119,605</u>	<u>9,119,605</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>A. REVENUES</u>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	199,763,011	199,763,011	0	90,272,042	90,272,042
Other Local Revenues	0	2,749,626	2,749,626	0	2,673,000	2,673,000
TOTAL REVENUES	0	202,512,637	202,512,637	0	92,945,042	92,945,042
<u>B. EXPENDITURES</u>						
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	2,567	2,567	0	0	0
Services, Other Oper. Exps	0	103,379,035	103,379,035	0	41,467,337	41,467,337
Capital Outlay	0	4,009,158	4,009,158	0	1,014,704	1,014,704
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	107,390,761	107,390,761	0	42,482,041	42,482,041
<u>C. EXCESS (DEFICIENCY)</u>	0	95,121,876	95,121,876	0	50,463,001	50,463,001

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	6,027,368	6,027,368	0	733,060	733,060
Interfund Trfs Out	0	(3,439,400)	(3,439,400)	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	2,587,968	2,587,968	0	733,060	733,060
E. NET INCREASE (DECREASE)	0	97,709,844	97,709,844	0	51,196,061	51,196,061
F. FUND BALANCE						
Beginning Balance, July 1,	0	81,275,816	81,275,816	0	178,985,660	178,985,660
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	81,275,816	81,275,816	0	178,985,660	178,985,660
Ending Balance, June 30,	<u>0</u>	<u>178,985,660</u>	<u>178,985,660</u>	<u>0</u>	<u>230,181,721</u>	<u>230,181,721</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	530,000	530,000	0	426,000	426,000
TOTAL REVENUES	0	530,000	530,000	0	426,000	426,000
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	200	200	0	0	0
Services, Other Oper. Exps	0	872,273	872,273	0	122,576	122,576
Capital Outlay	0	920,919	920,919	0	2,305,160	2,305,160
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,793,392	1,793,392	0	2,427,736	2,427,736
C. EXCESS (DEFICIENCY)	0	(1,263,392)	(1,263,392)	0	(2,001,736)	(2,001,736)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	5,346,705	5,346,705	0	3,000,000	3,000,000
Interfund Trfs Out	0	(643,875)	(643,875)	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	4,702,830	4,702,830	0	3,000,000	3,000,000
<u>E. NET INCREASE (DECREASE)</u>	0	3,439,438	3,439,438	0	998,264	998,264
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	25,002,628	25,002,628	0	28,442,066	28,442,066
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	25,002,628	25,002,628	0	28,442,066	28,442,066
Ending Balance, June 30,	<u>0</u>	<u>28,442,066</u>	<u>28,442,066</u>	<u>0</u>	<u>29,440,330</u>	<u>29,440,330</u>

Note: \$13.1 million of Ending Fund Balance is designated for Measure E projects

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	1,370,199	1,370,199	0	1,370,199	1,370,199
TOTAL REVENUES	0	1,370,199	1,370,199	0	1,370,199	1,370,199
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	24,821	24,821	0	30,771	30,771
Services, Other Oper. Exps	0	757,936	757,936	0	495,752	495,752
Capital Outlay	0	3,800	3,800	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	786,557	786,557	0	526,523	526,523
C. EXCESS (DEFICIENCY)	0	583,642	583,642	0	843,676	843,676

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	(5,462,406)	(5,462,406)	0	(367,235)	(367,235)
Other Sources	0	215,172,118	215,172,118	0	0	0
Other Uses	0	(100,405,128)	(100,405,128)	0	(98,000,000)	(98,000,000)
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	109,304,584	109,304,584	0	(98,367,235)	(98,367,235)
<u>E. NET INCREASE (DECREASE)</u>	0	109,888,226	109,888,226	0	(97,523,559)	(97,523,559)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	93,723,139	93,723,139	0	203,611,365	203,611,365
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	93,723,139	93,723,139	0	203,611,365	203,611,365
Ending Balance, June 30,	<u>0</u>	<u>203,611,365</u>	<u>203,611,365</u>	<u>0</u>	<u>106,087,806</u>	<u>106,087,806</u>

**Irvine Unified School District
Bond Interest and Redemption (Fund 51)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	8,077,175	8,077,175	0	8,077,175	8,077,175
TOTAL REVENUES	0	8,077,175	8,077,175	0	8,077,175	8,077,175
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	10,468,694	10,468,694	0	9,079,369	9,079,369
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	10,468,694	10,468,694	0	9,079,369	9,079,369
C. EXCESS (DEFICIENCY)	0	(2,391,519)	(2,391,519)	0	(1,002,194)	(1,002,194)

**Irvine Unified School District
Bond Interest and Redemption (Fund 51)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	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	(2,391,519)	(2,391,519)	0	(1,002,194)	(1,002,194)
F. FUND BALANCE						
Beginning Balance, July 1,	0	9,857,755	9,857,755	0	7,466,236	7,466,236
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	9,857,755	9,857,755	0	7,466,236	7,466,236
Ending Balance, June 30,	<u>0</u>	<u>7,466,236</u>	<u>7,466,236</u>	<u>0</u>	<u>6,464,042</u>	<u>6,464,042</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	26,504,142	26,504,142	0	26,843,194	26,843,194
TOTAL REVENUES	0	26,504,142	26,504,142	0	26,843,194	26,843,194
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	118,989,501	118,989,501	0	118,892,662	118,892,662
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	118,989,501	118,989,501	0	118,892,662	118,892,662
C. EXCESS (DEFICIENCY)	0	(92,485,359)	(92,485,359)	0	(92,049,468)	(92,049,468)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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
Other Sources	0	98,147,312	98,147,312	0	98,000,000	98,000,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	98,147,312	98,147,312	0	98,000,000	98,000,000
<u>E. NET INCREASE (DECREASE)</u>	0	5,661,953	5,661,953	0	5,950,532	5,950,532
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	32,772,466	32,772,466	0	38,434,419	38,434,419
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	32,772,466	32,772,466	0	38,434,419	38,434,419
Ending Balance, June 30,	<u>0</u>	<u>38,434,419</u>	<u>38,434,419</u>	<u>0</u>	<u>44,384,951</u>	<u>44,384,951</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>A. REVENUES</u>						
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	6,344,939	6,344,939	0	500,000	500,000
TOTAL REVENUES	0	6,344,939	6,344,939	0	500,000	500,000
<u>B. EXPENDITURES</u>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	114,583	114,583	0	113,951	113,951
Employee Benefits	0	46,191	46,191	0	47,098	47,098
Books and Supplies	0	4,816	4,816	0	12,000	12,000
Services, Other Oper. Exps	0	1,763,147	1,763,147	0	1,928,345	1,928,345
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	1,928,737	1,928,737	0	2,101,394	2,101,394
<u>C. EXCESS (DEFICIENCY)</u>	0	4,416,202	4,416,202	0	(1,601,394)	(1,601,394)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	(250,000)	(250,000)	0	(250,000)	(250,000)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(250,000)	250,000	0	(250,000)	(250,000)
<u>E. NET INCREASE (DECREASE)</u>	0	4,166,202	4,666,202	0	(1,851,394)	(1,851,394)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	27,165,971	27,165,971	0	31,332,173	31,332,173
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	27,165,971	27,165,971	0	31,332,173	31,332,173
Ending Balance, June 30,	<u>0</u>	<u>31,332,173</u>	<u>31,332,173</u>	<u>0</u>	<u>29,480,779</u>	<u>29,480,779</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	35,056,811	35,056,811	0	35,092,272	35,092,272
TOTAL REVENUES	0	35,056,811	35,056,811	0	35,092,272	35,092,272
B. EXPENDITURES						
Certificated Salaries	0	480	480	0	0	0
Classified Salaries	0	164,465	164,465	0	158,486	158,486
Employee Benefits	0	59,932	59,932	0	59,397	59,397
Books and Supplies	0	2,694	2,694	0	3,600	3,600
Services, Other Oper. Exps	0	36,951,553	36,951,553	0	36,700,140	36,700,140
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	37,179,124	37,179,124	0	36,921,623	36,921,623
C. EXCESS (DEFICIENCY)	0	(2,122,313)	(2,122,313)	0	(1,829,351)	(1,829,351)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	2,000,000	2,000,000	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	2,000,000	2,000,000	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	(122,313)	(122,313)	0	(1,829,351)	(1,829,351)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	4,200,738	4,200,738	0	4,078,425	4,078,425
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,200,738	4,200,738	0	4,078,425	4,078,425
Ending Balance, June 30,	<u>0</u>	<u>4,078,425</u>	<u>4,078,425</u>	<u>0</u>	<u>2,249,074</u>	<u>2,249,074</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>A. REVENUES</u>						
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	114,504	114,504	0	75,000	75,000
TOTAL REVENUES	0	114,504	114,504	0	75,000	75,000
<u>B. EXPENDITURES</u>						
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	3,201	3,201	0	3,200	3,200
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	3,201	3,201	0	3,200	3,200
<u>C. EXCESS (DEFICIENCY)</u>	0	111,303	111,303	0	71,800	71,800

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	(440,000)	(440,000)
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	(440,000)	(440,000)
<u>E. NET INCREASE (DECREASE)</u>	0	111,303	111,303	0	(368,200)	(368,200)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	5,310,839	5,310,839	0	5,422,142	5,422,142
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,310,839	5,310,839	0	5,422,142	5,422,142
Ending Balance, June 30,	<u>0</u>	<u>5,422,142</u>	<u>5,422,142</u>	<u>0</u>	<u>5,053,942</u>	<u>5,053,942</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 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	5,748	5,748	0	3,000	3,000
TOTAL REVENUES	0	5,748	5,748	0	3,000	3,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	64,345	64,345	0	63,772	63,772
Employee Benefits	0	23,712	23,712	0	22,893	22,893
Books and Supplies	0	347	347	0	4,608	4,608
Services, Other Oper. Exps	0	2,297,430	2,297,430	0	2,181,727	2,181,727
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	2,385,834	2,385,834	0	2,273,000	2,273,000
C. EXCESS (DEFICIENCY)	0	(2,380,086)	(2,380,086)	0	(2,270,000)	(2,270,000)

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

DESCRIPTION	ESTIMATED ACTUALS 2019-20			2020-21 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	2,380,086	2,380,086	0	2,270,000	2,270,000
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	2,380,086	2,380,086	0	2,270,000	2,270,000
<u>E. NET INCREASE (DECREASE)</u>	0	0	0	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	0	0	0	0	0
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	0	0	0	0	0
Ending Balance, June 30,	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>