

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	201,815,867	0	201,815,867	238,872,293	0	238,872,293
Federal Revenues	0	10,517,640	10,517,640	0	10,049,152	10,049,152
Other State Revenues	7,193,278	19,114,368	26,307,646	23,782,563	18,853,822	42,636,385
Other Local Revenue	9,082,344	11,457,637	20,539,981	9,169,950	6,664,728	15,834,678
<b>TOTAL REVENUES</b>	<b>218,091,489</b>	<b>41,089,645</b>	<b>259,181,134</b>	<b>271,824,806</b>	<b>35,567,702</b>	<b>307,392,508</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	106,289,627	25,834,353	132,123,979	114,818,049	25,330,329	140,148,378
Classified Salaries	28,023,034	18,040,726	46,063,760	30,533,904	18,284,703	48,818,607
Employee Benefits	38,468,763	11,713,654	50,182,417	38,750,164	11,447,441	50,197,605
Books and Supplies	7,464,590	8,845,107	16,309,697	11,140,278	2,859,761	14,000,039
Services, Other Oper. Exps	13,192,135	9,411,652	22,603,787	15,245,966	7,612,425	22,858,391
Capital Outlay	163,887	478,552	642,439	85,008	411,017	496,025
Other Outgo	1,894,851	1,671,493	3,566,344	1,896,848	1,571,493	3,468,341
Direct Support/Indirect Costs	(2,221,977)	1,961,755	(260,222)	(2,123,231)	1,882,532	(240,699)
<b>TOTAL EXPENDITURES</b>	<b>193,274,909</b>	<b>77,957,291</b>	<b>271,232,201</b>	<b>210,346,986</b>	<b>69,399,701</b>	<b>279,746,687</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>24,816,580</b>	<b>(36,867,646)</b>	<b>(12,051,066)</b>	<b>61,477,820</b>	<b>(33,831,999)</b>	<b>27,645,821</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b><u>D. OTHER SOURCES/USES</u></b>						
Interfund Transfers In - Special Reserve Fd	40,425	0	40,425	40,000	0	40,000
Interfund Trfs Out - Special Reserve Fd	(4,283,420)	0	(4,283,420)	(1,235,000)	(65,000)	(1,300,000)
Interfund Trfs Out - Child Dev Fd	(62,595)	0	(62,595)	(50,586)	0	(50,586)
Interfund Trfs Out - Health & Welfare Fd	(200,000)	0	(200,000)	0	0	0
Interfund Trfs Out - P & L Insurance Fd	(1,100,000)	0	(1,100,000)	(1,500,000)	0	(1,500,000)
Other Sources - Leases	127,073	0	127,073	127,073	0	127,073
Contributions	(30,581,362)	30,581,362	(0)	(38,633,032)	38,633,032	0
Total Other Sources/Uses	(36,059,879)	30,581,362	(5,478,517)	(41,251,545)	38,568,032	(2,683,513)
<b><u>E. NET INCREASE (DECREASE)</u></b>	(11,243,300)	(6,286,284)	(17,529,584)	20,226,275	4,736,033	24,962,308
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	45,702,340	12,811,204	58,513,543	34,459,040	6,524,920	40,983,960
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	45,702,340	12,811,204	58,513,543	34,459,040	6,524,920	40,983,960
Ending Balance, June 30,	<u>34,459,040</u>	<u>6,524,920</u>	<u>40,983,960</u>	<u>54,685,315</u>	<u>11,260,953</u>	<u>65,946,268</u>
<b><u>Components of Ending Fund Balance</u></b>						
Revolving Cash	150,000	0	150,000	150,000	0	150,000
Stores	375,000	0	375,000	375,000	0	375,000
<b><u>Board Designated</u></b>						
Economic Uncertainties	5,538,000	0	5,538,000	5,652,000	0	5,652,000
%	2%	0%	3%	2.00%	0.00%	2.00%
Restricted Program Carrover	0	6,524,920	6,524,920	0	11,260,953	11,260,953
Site Carryover	0	0	0	0	0	0
Designated Reserves	28,396,040		28,396,040	48,508,315	0	48,508,315
Unappropriated Amount	0		0	0		0

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	45,702,340	12,811,204	58,513,543	34,459,040	6,524,920	40,983,960
<u>REVENUES</u>	218,091,489	41,089,645	259,181,134	271,824,806	35,567,702	307,392,508
<u>EXPENDITURES</u>	193,274,909	77,957,291	271,232,201	210,346,986	69,399,701	279,746,687
EXCESS (DEFICIENCY)	70,518,919	(24,056,442)	46,462,477	95,936,860	(27,307,079)	68,629,781
<u>OTHER SOURCES/USES</u>	(36,059,879)	30,581,362	(5,478,517)	(41,251,545)	38,568,032	(2,683,513)
<u>ENDING FUND BALANCE</u>	34,459,040	6,524,920	40,983,960	54,685,315	11,260,953	65,946,268

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	1,624	1,624	0	1,600	1,600
Other Local Revenues	0	257,525	257,525	0	258,900	258,900
<b>TOTAL REVENUES</b>	<b>0</b>	<b>259,149</b>	<b>259,149</b>	<b>0</b>	<b>260,500</b>	<b>260,500</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	141,612	141,612	0	141,500	141,500
Classified Salaries	0	50,346	50,346	0	49,238	49,238
Employee Benefits	0	38,812	38,812	0	41,971	41,971
Books and Supplies	0	12,961	12,961	0	10,091	10,091
Services, Other Oper. Exps	0	7,719	7,719	0	9,850	9,850
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	8,485	8,485	0	7,850	7,850
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>259,935</b>	<b>259,935</b>	<b>0</b>	<b>260,500</b>	<b>260,500</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(786)</b>	<b>(786)</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b><u>D. OTHER SOURCES/USES</u></b>						
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
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	(786)	(786)	0	0	0
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	786	786	0	0	0
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	786	786	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>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	560,500	560,500	0	653,500	653,500
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	352,395	352,395	0	351,740	351,740
<b>TOTAL REVENUES</b>	<b>0</b>	<b>912,895</b>	<b>912,895</b>	<b>0</b>	<b>1,005,240</b>	<b>1,005,240</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	96,557	96,557	0	97,233	97,233
Classified Salaries	0	590,105	590,105	0	584,737	584,737
Employee Benefits	0	246,490	246,490	0	246,614	246,614
Books and Supplies	0	70,218	70,218	0	77,740	77,740
Services, Other Oper. Exps	0	29,929	29,929	0	31,133	31,133
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	21,136	21,136	0	18,369	18,369
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,054,436</b>	<b>1,054,436</b>	<b>0</b>	<b>1,055,826</b>	<b>1,055,826</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(141,540)</b>	<b>(141,540)</b>	<b>0</b>	<b>(50,586)</b>	<b>(50,586)</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In - General Fund	0	62,595	62,595	0	50,586	50,586
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	62,595	62,595	0	50,586	50,586
<b>E. NET INCREASE (DECREASE)</b>	0	(78,945)	(78,945)	0	0	0
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	108,123	108,123	0	29,178	29,178
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	108,123	108,123	0	29,178	29,178
Ending Balance, June 30,	<u>0</u>	<u>29,178</u>	<u>29,178</u>	<u>0</u>	<u>29,178</u>	<u>29,178</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	2,043,570	2,043,570	0	2,145,748	2,145,748
Other State Revenues	0	150,565	150,565	0	158,093	158,093
Other Local Revenues	0	4,694,986	4,694,986	0	4,872,402	4,872,402
<b>TOTAL REVENUES</b>	<b>0</b>	<b>6,889,121</b>	<b>6,889,121</b>	<b>0</b>	<b>7,176,243</b>	<b>7,176,243</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	2,417,876	2,417,876	0	2,453,134	2,453,134
Employee Benefits	0	874,201	874,201	0	874,201	874,201
Books and Supplies	0	3,136,670	3,136,670	0	3,433,080	3,433,080
Services, Other Oper. Exps	0	102,200	102,200	0	72,317	72,317
Capital Outlay	0	74,505	74,505	0	110,000	110,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	230,601	230,601	0	214,480	214,480
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>6,836,053</b>	<b>6,836,053</b>	<b>0</b>	<b>7,157,212</b>	<b>7,157,212</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>53,068</b>	<b>53,068</b>	<b>0</b>	<b>19,031</b>	<b>19,031</b>



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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	53,068	53,068	0	19,031	19,031
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	1,420,386	1,420,386	0	1,473,454	1,473,454
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,420,386	1,420,386	0	1,473,454	1,473,454
Ending Balance, June 30,	<u>0</u>	<u>1,473,454</u>	<u>1,473,454</u>	<u>0</u>	<u>1,492,485</u>	<u>1,492,485</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
LCFF Sources	0	3,500,000	3,500,000	0	1,500,000	1,500,000
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	185,744	185,744	0	6,000	6,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>3,685,744</b>	<b>3,685,744</b>	<b>0</b>	<b>1,506,000</b>	<b>1,506,000</b>
<b>B. EXPENDITURES</b>						
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	6,119	6,119	0	0	0
Services, Other Oper. Exps	0	348,828	348,828	0	308,585	308,585
Capital Outlay	0	2,311,171	2,311,171	0	1,099,584	1,099,584
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>2,666,118</b>	<b>2,666,118</b>	<b>0</b>	<b>1,408,169</b>	<b>1,408,169</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>1,019,626</b>	<b>1,019,626</b>	<b>0</b>	<b>97,831</b>	<b>97,831</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	1,019,626	1,019,626	0	97,831	97,831
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	521,926	521,926	0	1,541,552	1,541,552
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	521,926	521,926	0	1,541,552	1,541,552
Ending Balance, June 30,	<u>0</u>	<u>1,541,552</u>	<u>1,541,552</u>	<u>0</u>	<u>1,639,383</u>	<u>1,639,383</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	2,935,400	2,935,400	0	535,000	535,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>2,935,400</b>	<b>2,935,400</b>	<b>0</b>	<b>535,000</b>	<b>535,000</b>
<b>B. EXPENDITURES</b>						
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	54,999	54,999	0	0	0
Services, Other Oper. Exps	0	77,100	77,100	0	32,500	32,500
Capital Outlay	0	490,295	490,295	0	298,700	298,700
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>622,394</b>	<b>622,394</b>	<b>0</b>	<b>331,200</b>	<b>331,200</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>2,313,006</b>	<b>2,313,006</b>	<b>0</b>	<b>203,800</b>	<b>203,800</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b><u>D. OTHER SOURCES/USES</u></b>						
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
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
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	2,313,006	2,313,006	0	203,800	203,800
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	10,662,634	10,662,634	0	12,975,640	12,975,640
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	10,662,634	10,662,634	0	12,975,640	12,975,640
Ending Balance, June 30,	<u>0</u>	<u>12,975,640</u>	<u>12,975,640</u>	<u>0</u>	<u>13,179,440</u>	<u>13,179,440</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	1,444,200	1,444,200	0	265,097	265,097
<b>TOTAL REVENUES</b>	<b>0</b>	<b>1,444,200</b>	<b>1,444,200</b>	<b>0</b>	<b>265,097</b>	<b>265,097</b>
<b>B. EXPENDITURES</b>						
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	11,400	11,400	0	0	0
Services, Other Oper. Exps	0	171,862	171,862	0	10,000	10,000
Capital Outlay	0	78,440,511	78,440,511	0	108,646,535	108,646,535
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>78,623,773</b>	<b>78,623,773</b>	<b>0</b>	<b>108,656,535</b>	<b>108,656,535</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(77,179,573)</b>	<b>(77,179,573)</b>	<b>0</b>	<b>(108,391,438)</b>	<b>(108,391,438)</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. <u>OTHER SOURCES/USES</u></b>						
Interfund Transfers In	0	142,314,449	142,314,449	0	40,043,035	40,043,035
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	6,530,841	6,530,841	0	446,771	446,771
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	148,845,290	148,845,290	0	40,489,806	40,489,806
<b>E. NET INCREASE (DECREASE)</b>	0	71,665,717	71,665,717	0	(67,901,632)	(67,901,632)
<b>F. <u>FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	35,699,338	35,699,338	0	107,365,055	107,365,055
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	35,699,338	35,699,338	0	107,365,055	107,365,055
Ending Balance, June 30,	<u>0</u>	<u>107,365,055</u>	<u>107,365,055</u>	<u>0</u>	<u>39,463,423</u>	<u>39,463,423</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	6,937,363	6,937,363	0	65,000	65,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>6,937,363</b>	<b>6,937,363</b>	<b>0</b>	<b>65,000</b>	<b>65,000</b>
<b>B. EXPENDITURES</b>						
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	586,768	586,768	0	0	0
Capital Outlay	0	1,411,372	1,411,372	0	3,498,906	3,498,906
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,998,140</b>	<b>1,998,140</b>	<b>0</b>	<b>3,498,906</b>	<b>3,498,906</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>4,939,223</b>	<b>4,939,223</b>	<b>0</b>	<b>(3,433,906)</b>	<b>(3,433,906)</b>



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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In - General Fund	0	4,283,420	4,283,420	0	1,300,000	1,300,000
Interfund Trfs Out	0	(40,425)	(40,425)	0	(40,000)	(40,000)
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	4,242,995	4,242,995	0	1,260,000	1,260,000
<b>E. NET INCREASE (DECREASE)</b>	0	9,182,218	9,182,218	0	(2,173,906)	(2,173,906)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	13,143,045	13,143,045	0	22,325,263	22,325,263
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	13,143,045	13,143,045	0	22,325,263	22,325,263
Ending Balance, June 30,	<u>0</u>	<u>22,325,263</u>	<u>22,325,263</u>	<u>0</u>	<u>20,151,357</u>	<u>20,151,357</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	47,620	47,620	0	47,620	47,620
<b>TOTAL REVENUES</b>	<b>0</b>	<b>47,620</b>	<b>47,620</b>	<b>0</b>	<b>47,620</b>	<b>47,620</b>
<b>B. EXPENDITURES</b>						
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	3,923	3,923	0	3,923	3,923
Services, Other Oper. Exps	0	1,045,124	1,045,124	0	183,390	183,390
Capital Outlay	0	206,988	206,988	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,256,035</b>	<b>1,256,035</b>	<b>0</b>	<b>187,313</b>	<b>187,313</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(1,208,415)</b>	<b>(1,208,415)</b>	<b>0</b>	<b>(139,693)</b>	<b>(139,693)</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b><u>D. OTHER SOURCES/USES</u></b>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out/Uses	0	(142,586,858)	(142,586,858)	0	(40,103,035)	(40,103,035)
Interfund Trfs Out - Def. Maint	0	0	0	0		0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	205,266,397	205,266,397	0	43,500,000	43,500,000
Total Other Sources/Uses	0	62,679,539	62,679,539	0	3,396,965	3,396,965
<b><u>E. NET INCREASE (DECREASE)</u></b>	0	61,471,124	61,471,124	0	3,257,272	3,257,272
<b><u>F. FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	83,243,873	83,243,873	0	144,714,997	144,714,997
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	83,243,873	83,243,873	0	144,714,997	144,714,997
Ending Balance, June 30,	<u>0</u>	<u>144,714,997</u>	<u>144,714,997</u>	<u>0</u>	<u>147,972,269</u>	<u>147,972,269</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	17,228,613	17,228,613	0	17,228,613	17,228,613
<b>TOTAL REVENUES</b>	<b>0</b>	<b>17,228,613</b>	<b>17,228,613</b>	<b>0</b>	<b>17,228,613</b>	<b>17,228,613</b>
<b>B. EXPENDITURES</b>						
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	17,209,874	17,209,874	0	17,209,873	17,209,873
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>17,209,874</b>	<b>17,209,874</b>	<b>0</b>	<b>17,209,873</b>	<b>17,209,873</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>18,739</b>	<b>18,739</b>	<b>0</b>	<b>18,740</b>	<b>18,740</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. <u>OTHER SOURCES/USES</u></b>						
Interfund Transfers In	0	20,171	20,171	0	0	0
Interfund Trfs Out	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
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	20,171	20,171	0	0	0
<b>E. NET INCREASE (DECREASE)</b>	0	38,910	38,910	0	18,740	18,740
<b>F. <u>FUND BALANCE</u></b>						
Beginning Balance, July 1,	0	4,875,878	4,875,878	0	4,914,788	4,914,788
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,875,878	4,875,878	0	4,914,788	4,914,788
Ending Balance, June 30,	<u>0</u>	<u>4,914,788</u>	<u>4,914,788</u>	<u>0</u>	<u>4,933,528</u>	<u>4,933,528</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	5,606,471	5,606,471	0	5,606,471	5,606,471
<b>TOTAL REVENUES</b>	<b>0</b>	<b>5,606,471</b>	<b>5,606,471</b>	<b>0</b>	<b>5,606,471</b>	<b>5,606,471</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	68,546	68,546	0	68,730	68,730
Employee Benefits	0	22,837	22,837	0	22,935	22,935
Books and Supplies	0	3,938	3,938	0	4,100	4,100
Services, Other Oper. Exps	0	1,738,314	1,738,314	0	1,770,800	1,770,800
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,833,635</b>	<b>1,833,635</b>	<b>0</b>	<b>1,866,565</b>	<b>1,866,565</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>3,772,836</b>	<b>3,772,836</b>	<b>0</b>	<b>3,739,906</b>	<b>3,739,906</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
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
<b>E. NET INCREASE (DECREASE)</b>	0	3,772,836	3,772,836	0	3,739,906	3,739,906
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	7,603,145	7,603,145	0	11,375,981	11,375,981
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	7,603,145	7,603,145	0	11,375,981	11,375,981
Ending Balance, June 30,	<u>0</u>	<u>11,375,981</u>	<u>11,375,981</u>	<u>0</u>	<u>15,115,887</u>	<u>15,115,887</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	25,917,971	25,917,971	0	26,514,910	26,514,910
<b>TOTAL REVENUES</b>	<b>0</b>	<b>25,917,971</b>	<b>25,917,971</b>	<b>0</b>	<b>26,514,910</b>	<b>26,514,910</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	112,486	112,486	0	111,612	111,612
Employee Benefits	0	38,798	38,798	0	38,586	38,586
Books and Supplies	0	2,130	2,130	0	4,800	4,800
Services, Other Oper. Exps	0	24,800,333	24,800,333	0	27,326,835	27,326,835
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>24,953,747</b>	<b>24,953,747</b>	<b>0</b>	<b>27,481,833</b>	<b>27,481,833</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>964,224</b>	<b>964,224</b>	<b>0</b>	<b>(966,923)</b>	<b>(966,923)</b>



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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In - General Fd	0	200,000	200,000	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	200,000	200,000	0	0	0
<b>E. NET INCREASE (DECREASE)</b>	0	1,164,224	1,164,224	0	(966,923)	(966,923)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	6,655,870	6,655,870	0	7,820,094	7,820,094
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,655,870	6,655,870	0	7,820,094	7,820,094
Ending Balance, June 30,	<u>0</u>	<u>7,820,094</u>	<u>7,820,094</u>	<u>0</u>	<u>6,853,171</u>	<u>6,853,171</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	13,000	13,000	0	13,000	13,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>
<b>B. EXPENDITURES</b>						
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	2,601	2,601	0	2,600	2,600
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>2,601</b>	<b>2,601</b>	<b>0</b>	<b>2,600</b>	<b>2,600</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>10,399</b>	<b>10,399</b>	<b>0</b>	<b>10,400</b>	<b>10,400</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In -General Fund	0	0	0	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	0	0	0	0	0
<b>E. NET INCREASE (DECREASE)</b>	0	10,399	10,399	0	10,400	10,400
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	3,256,030	3,256,030	0	3,266,429	3,266,429
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,256,030	3,256,030	0	3,266,429	3,266,429
Ending Balance, June 30,	<u>0</u>	<u>3,266,429</u>	<u>3,266,429</u>	<u>0</u>	<u>3,276,829</u>	<u>3,276,829</u>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>A. REVENUES</b>						
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	8,464	8,464	0	2,464	2,464
<b>TOTAL REVENUES</b>	<b>0</b>	<b>8,464</b>	<b>8,464</b>	<b>0</b>	<b>2,464</b>	<b>2,464</b>
<b>B. EXPENDITURES</b>						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	68,686	68,686	0	68,868	68,868
Employee Benefits	0	22,880	22,880	0	22,973	22,973
Books and Supplies	0	2,112	2,112	0	2,100	2,100
Services, Other Oper. Exps	0	1,243,727	1,243,727	0	1,572,652	1,572,652
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
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,337,405</b>	<b>1,337,405</b>	<b>0</b>	<b>1,666,593</b>	<b>1,666,593</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>0</b>	<b>(1,328,941)</b>	<b>(1,328,941)</b>	<b>0</b>	<b>(1,664,129)</b>	<b>(1,664,129)</b>

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

DESCRIPTION	ESTIMATED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<b>D. OTHER SOURCES/USES</b>						
Interfund Transfers In - General Fund	0	1,100,000	1,100,000	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
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,100,000	1,100,000	0	1,500,000	1,500,000
<b>E. NET INCREASE (DECREASE)</b>	0	(228,941)	(228,941)	0	(164,129)	(164,129)
<b>F. FUND BALANCE</b>						
Beginning Balance, July 1,	0	400,364	400,364	0	171,423	171,423
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	400,364	400,364	0	171,423	171,423
Ending Balance, June 30,	<u>0</u>	<u>171,423</u>	<u>171,423</u>	<u>0</u>	<u>7,294</u>	<u>7,294</u>