



2024-25 Year End Financial Report

IRVINE UNIFIED SCHOOL
DISTRICT

SEPTEMBER 9, 2025



IUSD Unaudited Actuals 2024-25

- ▶ Unaudited Actuals represent the cumulative financial activity for the fiscal year.
 - ▶ Subject to Annual Audit conducted in the fall.
- ▶ Annual report filed with the State, outlining revenues, expenditures and final ending fund balances for all funds.
- ▶ 2025-26 Adopted Budget beginning fund balances are updated to reflect prior year ending fund balances.





2024-25 Unrestricted General Fund Financial Report

Estimated to Actual Comparison

Unrestricted	Estimated	Actual	Difference
Revenues	\$472,167,330	\$474,489,075	\$2,321,745
Expenditures	(\$370,911,690)	(\$367,781,742)	\$3,129,948
Excess/(Deficiency)	\$101,255,640	\$106,707,333	\$5,451,693
Other Sources/(Uses)	(\$110,461,792)	(\$111,396,264)	(\$934,472)
Net Increase/(Decrease)	(\$9,206,152)	(\$4,688,931)	\$4,517,221
Beginning Fund Balance	\$47,701,362	\$47,701,362	-----
Ending Fund Balance	<u>\$38,495,210</u>	<u>\$43,012,431</u>	\$4,517,221



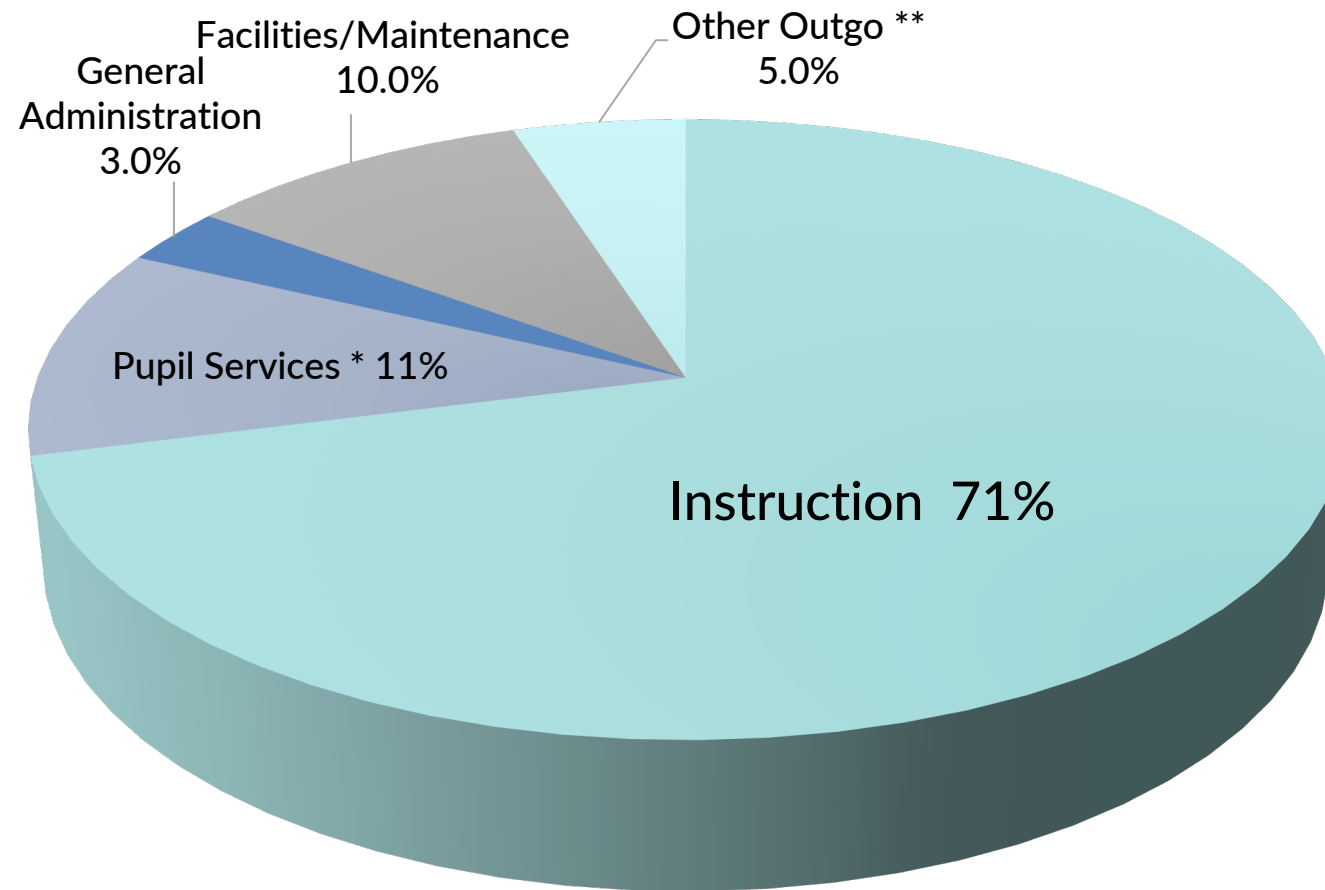
2024-25 Restricted General Fund Financial Report

Estimated to Actual Comparison

Restricted	Estimated	Actual	Difference
Revenues	\$115,488,204	\$123,030,162	\$7,541,958
Expenditures	(\$232,837,789)	(\$232,551,880)	\$285,909
Increase/(Decrease)	(\$117,349,585)	(\$109,521,718)	\$7,827,867
Other Sources/(Uses)	\$104,454,265	\$103,655,004	(\$799,261)
Net Increase/(Decrease)	(\$12,895,320)	(\$5,866,714)	\$7,028,606
Beginning Fund Balance	\$107,909,891	\$107,909,891	-----
Ending Fund Balance	<u>\$95,014,571</u>	<u>\$102,043,177</u>	<u>\$7,028,606</u>



2024-25 Distribution of District Total General Funds by Function



* Pupil Services includes: counselors, psychologists, health, occupational therapy, physical therapy, etc.

** Other Outgo includes: debt services and transfers between agencies; ROP & OCDE.



2025-26 Adopted Budget Unrestricted General Fund with 2024-25 Unaudited Actuals

Description	2024-25 Unaudited Actuals	2025-26 Adopted Budget
Total Revenues	\$474,489,075	\$492,926,269
Total Expenditures	(\$367,781,742)	(\$379,340,992)
Increase/(Decrease)	\$106,707,333	\$113,585,277
Other Sources/Uses	(\$111,396,264)	(\$107,744,094)
Net Increase/(Decrease)	(\$4,688,931)	\$5,841,183
Beginning Balance	\$47,701,362	\$43,012,431
Ending Balance, June 30	<u>\$43,012,431</u>	<u>\$48,853,614</u>



2025-26 Budget Updated

Unrestricted General Fund with 2024-25 Unaudited Actuals

Components of Ending Fund Balance

Description	2024-25 Unaudited Actuals	2025-26 Adopted Budget
<u>Ending Fund Balance Breakdown:</u>		
Revolving Cash/Stores/Pre-pays	\$628,912	\$350,000
State Recommended DEU	\$12,207,529	12,577,000
Reserved for 2025-26 LCAP	\$4,480,000	
Reserved for 2026-27 LCAP	\$5,134,780	\$5,134,780
Site and Department Carryover*	\$9,413,997	\$9,413,997
Other Un Assigned/Assigned	\$6,147,213	\$16,377,827
Committed Fund Balance:		
Contingency Reserve	\$5,000,000	\$5,000,000



IUSD 2024-25 Year End Financial Report

Other Funds

Other Funds	Estimated	Actual	Difference
Student Activity Fund	\$3,543,522	\$4,354,484	\$810,962
Adult Ed	\$356,422	\$405,491	\$49,069
Child Development	\$1,875,685	\$2,043,254	\$167,569
Cafeteria/Nutrition Services	\$36,258,673	\$36,946,795	\$688,122
Deferred Maintenance	\$1,750,000	\$448,240	(\$1,301,760)
Self Insurance	\$53,968,957	\$52,060,599	(\$1,908,358)
Building Fund	\$76,760,918	\$78,257,019	\$1,496,101
Capital Facilities	\$12,360,390	\$13,621,342	\$1,260,952
County School Facilities	\$277,539,715	\$270,289,344	(\$7,250,371)
Special Reserve Facilities	\$43,820,422	\$45,572,262	\$1,751,840
Capital Projects - CFD	\$110,091,202	\$109,887,776	(\$203,426)
Bond Debt Service	\$7,605,881	\$8,194,040	\$588,159
Debt Service - CFD	\$380,322	\$331,498	(\$48,824)



Thank You!

