

Irvine Unified School District

Adopted Budget 2013-14



September 17, 2013

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Acknowledgements

The past several years have been difficult ones for education due to the state budget crisis with information that has been both devastating and dynamic. The 2013-14 State Budget offers a reprieve with an ongoing augmentation of approximately \$2 billion in education funding. Accompanying this augmentation however, is the implementation of the Local Control Funding Formula (LCFF), which fundamentally changes how K-12 education is annually funded. It is no easy task to translate the complicated world of education finance into a document that is comprehensive and understandable. With this in mind, it is important that staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating the 2013-14 budget document.

- Susana Lopez, Director of Fiscal Services
- Laurie Serich-Lundquist, Assistant Director of Fiscal Services
- Raiana Chavez, Confidential Secretary
- Becky Myers, Financial Analyst
- Penny Sandzimier, Categorical Program Specialist
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- Legislative Analyst Office (LAO)
- California Association of School Business Officials (CASBO)
- School Services of California (SSC)
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- California Department of Education (CDE)
- California Department of Finance (DOF)



Irvine Unified School District

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2013-14 School Year

Dear Irvine Unified School District Community,

For more than four decades, the Irvine Unified School District's core objective has been to provide the highest quality educational experience that we can envision for students. This is a vision we take very seriously, and its execution is wholly dependent on our ability to maintain fiscal stability.

Our district has been able to do just that even while enduring the longest and deepest economic downturn in a generation. It hasn't been easy, but we have remained on solid financial ground thanks to the tremendous leadership of our Board of Education, diligent planning by our Business Services and Leadership teams, and the dedication and support of our staff, parents and community partners.

Fortunately, California's budget picture has improved in recent months, a fact that can be partially attributed to the passage of Proposition 30, which stabilized revenue for public schools. This positive development is of course reflected in our own spending plan for 2013-14, as is the State's shift to a brand new funding model that allocates additional dollars for students with greater needs. What hasn't changed; however, is IUSD's commitment to maximizing educational opportunities for students by making every penny count, as well as our efforts to explore new revenue sources. To see an example of the latter, look no further than the energy-generating solar panels that are now producing power at many of our schools and district sites.

Whether our state is touting prosperity or calling for austerity, the Irvine Unified School District can be counted on to protect the public's investment by maximizing its resources, putting revenue toward results and making decisions based on what's best for our nearly 30,000 students. The numbers in this book tell that story.

Sincerely,

Terry L. Walker
Superintendent of Schools

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IUSD . . . providing the highest quality educational experience we can envision.

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Irvine Unified School District

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Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

Strategic Initiatives— tab placeholder

Strategic Initiatives



A vision for IUSD

IRVINE UNIFIED SCHOOL DISTRICT

2012 - 2017 strategic initiatives

About IUSD

Located in Orange County, Calif., the Irvine Unified School District comprises a community of learners, committed to the highest quality educational experience. IUSD educates a diverse population of more than 28,000 K-12 students in 22 elementary schools, five middle schools, four comprehensive high schools, one alternative high school and a campus of early childhood learning programs. This districtwide strategic plan outlines our mission to enable all students to become contributing members of society, empowered with the skills, knowledge and values necessary to meet the challenges of a changing world.

OUR VISION

Where we're going.

A commitment to excellence is the hallmark of the Irvine Unified School District. As a school and community partnership, our promise is to provide the highest quality educational experience we can envision. To that end, we are dedicated to:

- The joy of learning for all
- Respect for each individual's worth and uniqueness
- A celebration of diversity
- An environment that nurtures the quest for quality
- A culture founded on relationship and inclusion

OUR MISSION

How we'll get there.

We will leverage our collective resources in order to make a meaningful difference in today's and tomorrow's world by:

- Nurturing the diverse gifts and capabilities within each individual
- Challenging every student and adult learner to persevere for excellence
- Developing competent, resourceful, resilient, and empowered learners prepared to meet the challenges of a complex future
- Enhancing the human capacity for courage, compassion, and contribution

OUR VALUES

What we believe.

As a district, we weave our core values into all that we do. Lived individually and exhibited organizationally, they are:

Integrity • Collaboration • Learning
Empowerment • Trustworthiness

Our strategic initiatives.

I. We shall prepare all students for their respective futures.

We believe preparing students for their respective futures requires that learning substantially exceeds the traditional understanding of basic skills. Adequate preparation necessitates that attention be given to depth and process, creativity and innovation, thinking and problem-solving, as well as the application of skills and concepts. In order to improve the results for all students, we must rely on evidence for the purpose of reshaping instruction and implementing intervention strategies as needed. Moreover, as we strive to produce critical and divergent thinkers who will emerge as productive citizens of the 21st century, we must ensure that each student develops essential capacities in the areas of knowledge, communication, problem-solving and relationships/interpersonal skills, as outlined in our Continuous Improvement Efforts.

- | | |
|-------------------|--|
| Strategy 1 | Support the learning of essential content standards in a context of application. |
| Strategy 2 | Achieve a balance between content standards and outcomes essential to students' futures. |
| Strategy 3 | Embrace instructional practices that cultivate 21st century skills and capacities. |
| Strategy 4 | Utilize Professional Learning Communities as a vehicle to refine instruction. |
| Strategy 5 | Utilize both formative and summative assessments to drive instruction. |

II. We shall establish a comprehensive human resources system to identify, engage and develop a professional staff that can create, implement and maintain the highest quality educational experience we can envision.

Based upon our belief that people are our most valuable resource, we are committed to attracting and developing employees who understand and embrace our vision and values. More than 90 percent of our fiscal resources are spent on the people who comprise our organization. It is therefore imperative that we optimize and empower personnel in supporting the education of 21st century learners.

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| Strategy 1 | Attract and retain extraordinary professionals and leaders for all schools, departments and programs. |
| Strategy 2 | Establish and maintain an inclusive professional culture that supports our vision and values through collaborative communication and innovative practices. |
| Strategy 3 | Design and implement professional growth opportunities to build capacity, cultivate collaboration and maximize the collective talents and efficacy of our employees. |

III. We shall communicate effectively and form strategic alliances to secure the support and resources necessary to deliver our vision.

In this age of information and interdependence, it is crucial to recognize the importance of a strong, proactive communications program and diligence in connecting with our internal and external communities. Quality communication and a service orientation with our community, parents, staff, business and civic leaders must be a high priority in order to develop support for our schools and programs. A citizenry, well informed about our challenges, successes, needs and issues, requires a plan that utilizes various modes and strategies, as well as messages that are clear, consistent and easily accessible. Working together with other key players in the local, state and national arenas will enhance the District's ability to influence and shape the future for our more than 28,000 students.

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| Strategy 1 | Create a comprehensive approach to communication, utilizing new technologies when feasible and appropriate, in order to share IUSD's vision and values with our many stakeholders. |
| Strategy 2 | Expand within the organization the entrepreneurial skills, creativity and passion for reaching out to various publics and drawing on their unique capacities. |
| Strategy 3 | Forge synergistic coalitions with organizations such as PTA, IPSF, employee organizations, the City of Irvine, the Chamber of Commerce, service clubs, other school districts, institutions of higher learning and state and national organizations in pursuit of common goals. |

IV. We shall provide facilities to enhance and maximize learning opportunities.

As the local community and the State of California continue to redefine expectations for students, and consistent with the District's vision "to provide the highest quality educational experience we can envision," it is important to provide our students and teachers the very best facilities public education can afford. Clean, attractive, energy-efficient facilities, which provide for adequate space and technology for curriculum-related activities, will help our students achieve their maximum potentials during their years of K-12 instruction. Future facilities should be designed and constructed to accommodate known and anticipated future needs. Existing facilities must be continuously assessed to address their specific needs in a timely fashion. Support functions need to be evaluated to achieve maximum service potential for each facility.

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| Strategy 1 | Develop and implement a facilities master planning process that incorporates current and future needs. |
| Strategy 2 | Identify and align resources for implementation of the facilities master plan. |
| Strategy 3 | Implement a system of facilities support focused on energy-efficient, effective and predictive maintenance. |
| Strategy 4 | Establish comprehensive school design processes including educational specifications, technology and other instructional and community needs. |
| Strategy 5 | Enhance and modernize existing facilities to assure desirable and effective learning environments. |

V. We shall develop a budget that maximizes revenues and aligns resources in support of the District's vision.

The identification and maximization of revenues is an important part of the District's budget process. Additionally, an effective spending plan is needed to accomplish the priorities identified in the District's vision, goals and objectives. The dedication of resources toward current initiatives is essential. This includes an in-depth analysis of the existing budget as well as the development of a long-range plan to ensure that resources are available when needed. The spending plan should promote equity and adapt to the District's educational needs.

- | | |
|-------------------|---|
| Strategy 1 | Explore and support legislation to enhance funding opportunities, including alternate sources of funds as well as grants that align with our goals and objectives. |
| Strategy 2 | Manage resources wisely and provide financial reports that are accessible and understandable. |
| Strategy 3 | Ensure that instructional initiatives, the District budget, and other priorities align with the District's vision and goals, as outlined in the Strategic Plan. |
| Strategy 4 | Examine options in funding methodology that allow categorical dollars to follow the student while maximizing flexibility. |
| Strategy 5 | Evaluate and reallocate funding to schools and programs based on identified needs. |

VI. We shall leverage technology to enrich instruction, extend learning, maximize resources and further our commitment to continuous improvement.

Technology is an essential component of 21st century learning, and it is vital for operational efficiency. Technology will help the District meet the challenges of growing enrollment, rising expectations and recurrent economic uncertainties. Through data, we will continually assess our progress against specific measurable outcomes. By utilizing the most effective technological devices and online sources, we will simultaneously personalize and expand learning opportunities for each student. We will use technology to connect our staff, students and community to our vision and goals as we strive to provide the highest quality educational experience we can envision.

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| Strategy 1 | Leverage data to continually review and refine our practices. |
| Strategy 2 | Create online communities that connect staff, students, parents and community partners, allowing stakeholders to share ideas, concerns and best practices. |
| Strategy 3 | Extend classroom instruction through online learning, meaningful connections, and differentiated, student-centered content. |
| Strategy 4 | Empower students to be the architects of their own learning by providing the tools that allow them to set personal educational goals, create knowledge and assess progress. |
| Strategy 5 | Apply technology to streamline business processes and focus our resources on student learning. |

Our core values.

Lived individually. Exhibited organizationally.

INTEGRITY

- Demonstrates honest and ethical behavior.
- Honors commitments.
- Accepts responsibility for own actions.
- Models personal and organizational values.
- Behaves in a consistent, dependable manner.
- Recognizes and acknowledges the contributions of others.
- Demonstrates respectfulness and concern for others.

COLLABORATION

- Shares ideas, information and resources.
- Encourages open dialogue.
- Listens to and seeks to understand others' ideas.
- Disagrees respectfully and constructively.
- Treats others and their ideas with respect.
- Invites diverse perspectives.
- Balances individual and group needs.
- Promotes teamwork and interdependence.
- Encourages divergent thinking. Participates actively.

LEARNING

- Celebrates learning.
- Models a commitment to life-long learning.
- Takes risks as a learner and as a learning community.
- Structures time and resources to support learning.
- Models high expectations.
- Works to improve performance and results.
- Promotes diversity in learning opportunities.
- Provides for varied learning styles, experiences and personal goals.

EMPOWERMENT

- Supports a learning community.
- Invites divergent opinions.
- Promotes consensus as a process for decision-making.
- Encourages creative solutions.
- Contributes to achieving personal and organizational goals.
- Demonstrates initiative and responsibility.
- Shares roles of leader and follower.
- Supports risk-taking.
- Seeks multiple options.
- Demonstrates resourcefulness.
- Accepts challenges.
- Shares decision-making.
- Assesses own performance.
- Addresses issues and problems proactively.

TRUSTWORTHINESS

- Promotes open communication.
- Demonstrates a commitment to group norms.
- Respects others and their ideas.
- Maintains confidentiality.
- Accepts and respects differences.
- Listens fully.
- Sets aside judgment.
- Demonstrates honesty.
- Assumes best intentions.

II. State Budget – tab placeholder

State Budget

Governor's January 2013-14 Budget Proposal:

With the passage of Proposition 30, The Schools and Local Public Protection Act of 2012, and corresponding increase in state revenues, the Governor's January 2013-14 State Budget proposal included an annual increase of approximately \$2.4 billion in funding for K-12 education. The Governor's proposal earmarked a significant portion of the increase, approximately \$1.6 billion, to promote the partial funding of a fundamental and systemic change to how K-12 school districts are funded. The foundation of the Governor's 2013-14 Budget proposal for K-12 education included the adoption and implementation of the Local Control Funding Formula (LCFF). The LCFF represents a major change from how K-12 school districts have been funded for nearly forty years. The LCFF is intended to replace the existing revenue limit and categorical funding models and is intended to enhance local control, reduce state bureaucracy, and ensure that student needs drive the allocation of resources. The Governor's proposal provided for incremental annual increases where the LCFF would be fully funded and implemented over a period of seven years.

Under the Governor's January proposal, virtually all state funding received by districts will be calculated utilizing the new formula and will be unrestricted. School districts will receive a base level of funding per student determined by bands of grade levels where there is a unique base for students in grades K-3, 4-6, 7-8 and 9-12. Added to this base, the formula provides supplemental funding to district's based on their respective proportion of disadvantaged students. Disadvantaged students are defined as those students designated as: English Language Learners (ELL); eligible for free and reduced-price meals; or identified as foster youths. In addition, there is a concentration grant allocated to those districts whose proportion of disadvantaged students exceeds 50 percent of their total student population. The LCFF is therefore weighted to provide additional financial support for those districts with large populations of disadvantaged students.

State Budget

2013-14 May Revise:

The Governor's May Revise provided an additional allocation of approximately \$240 million, for a total of approximately \$1.9 billion to begin the implementation of the LCFF in the budget year. This level of funding is sufficient to fund approximately 11.5% of the total required to fully fund all districts statewide under the revised formula. The May Revise maintained the implementation of the LCFF over a seven year period with full implementation targeted for 2020-21. However, based on concerns raised by various civil rights groups, the Governor's May Revise included important modifications to the LCFF aimed at ensuring that additional revenues earmarked for disadvantaged students were used to benefit the disadvantaged groups. Thus, the Governor's May Revise incorporated the adoption of Local Control Accountability Plans. The Local Control Accountability Plans are required to be designed to provide accountability on how a school district is using the revenue from the supplemental and concentration grants to benefit the disadvantaged populations. This represents a significant shift in the Governor's January proposal which advocated for local control absent restrictions.

Final Enacted 2013-14 State Budget:

The Governor and Legislative leaders reached a budget compromise in mid-June. The California State Legislature approved the 2013-14 State Budget in Assembly Bill (AB) 110 which was sent to the Governor and signed into law on June 27, 2013. The major provisions of the budget compromise impacting K-12 education included; the implementation of the Local Control Funding Formula (LCFF) in 2013-14, and the one-time allocation of \$1.25 billion to implement the Common Core Standards.

Irvine Unified School District Budget

Irvine Unified School District 2013-14 Budget:

In recognition of the budget compromise, IUSD's 2013-14 budget was developed assuming the implementation and funding levels generated with the implementation of the Local Control Funding Formula. Given that this represents a fundamental shift in K-12 funding, the District utilized resources from: the Orange County Department of Education (OCDE); School Services of California Inc. (SSC); the California Association of School Business Officials (CASBO); the California Department of Education (CDE) and the California Department of Finance (DOF), to forecast 2013-14 revenues under the newly adopted formula. The District's 2013-14 Budget forecasts approximately \$9.1 million or \$314/ADA in new revenues generated by the LCFF model.

The 2013-14 budget meets the 3% state required Reserve for Economic Uncertainties and includes additional reserves of approximately \$1.9 million to maintain funding for programs impacted by the ACLU lawsuit. The 2013-14 Budget also includes unrestricted reserves of approximately \$21 million to offset potential future shortfalls as needed.

The Adopted Budget Reflects:

Revenue:

- Growth of 1,023 students
- Local Control Funding Formula (LCFF) – increase of approximately \$9.1 million
- Previous categorical funding at 2012 levels
- Property Tax Growth of approximately 5%
- IPSF/City of Irvine matching funds including measure BB revenue
- Bren Foundation contributions
- Recreation Improvement Maintenance District (RIMD) income

Expenses:

- Compensation increases associated with step/column movements
- Added staff to support enrollment growth
- Zero increase for health insurance district contributions
- Costs associated with the opening of Jeffrey Trail Middle School

III. IUSD General Fund Budget – tab placeholder

General Fund Unrestricted Revenues, 2013-14

89% of the district's unrestricted revenues are generated from local property taxes

Prior to fiscal year 2009-10, most of the District's General Fund Revenue was generated from the District's revenue limit. However, the 2009-10 State Budget contained a revenue limit deficit of over 18% which resulted in a funding model based on local property taxes also referred to as basic aid funding. The 2013-14 State Budget established the Local Control Funding Formula (LCFF).

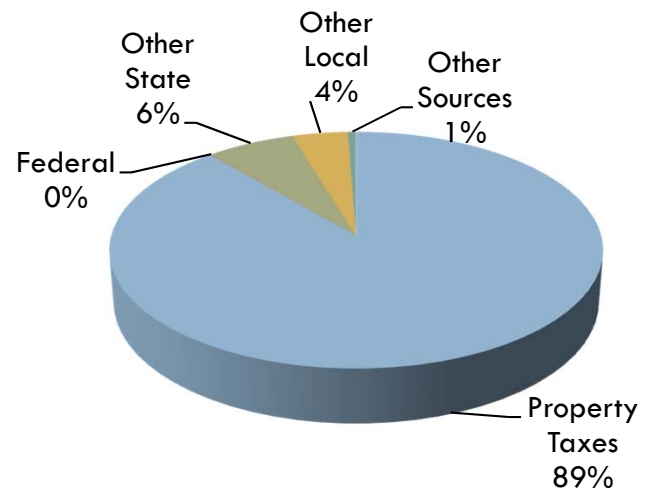
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF. State categorical income must be spent for selected state-determined programs. The two largest categorical programs are the State Lottery and State Special Education Funding.

Unrestricted revenues make up 73% of total General Fund revenues. Unrestricted revenues pay for all non-categorical programs such as classroom instruction, school administration, and maintenance and operations. Many programs that were previously restricted, were provided flexibility under the State Budget due to the state fiscal crisis. These programs were referred to as Tier III programs.

The District's total resources include a "beginning balance," which reflects a carryover balance from the prior year. It is important to understand that this prior year balance is made up of one-time savings that should not be included as sources of revenue to fund on-going expenditures.

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

General Fund Unrestricted Revenues, 2013-14



General Fund Unrestricted Sources (In Millions)

Property Taxes / Local Control Funding Formula	\$ 165.0
Federal	\$ 0.1
Other State	\$ 12.1
Other Local	\$ 7.7
Other Sources	\$ 1.1
Total Revenues	\$ 186.0
Beginning Balance	\$ 46.9
Total Unrestricted General Fund	\$ 232.9

General Fund Unrestricted Expenditures, 2013-14

It takes people to teach students and 92% of the district's unrestricted expenditures are committed to the employees of the district

Most of the expenditures of the district are to pay for salaries and benefits of the employees of the District. It takes people to teach students, and in the Irvine Unified School District, 92% of the District's budgeted unrestricted expenditures are for the services of district employees.

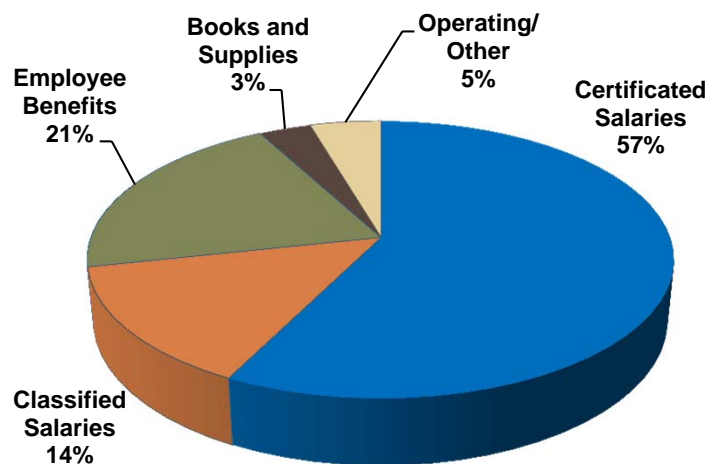
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

Classified employee salaries include support personnel in the district including salaries for positions such as secretaries, accountants, bus drivers, food service personnel, painters, custodians, and classified management.

Employee benefits of the District represent approximately 21% of unrestricted expenditures and include retirement benefits, Medicare contributions, health benefit contributions, unemployment contributions, and workers compensation contributions.

*Reflects information as of the 2012-13 Unaudited Actuals
& the 2013-14 Adopted Budget.*

General Fund Unrestricted Expenditures, 2013-14



General Fund Unrestricted Expenditures (In Millions)

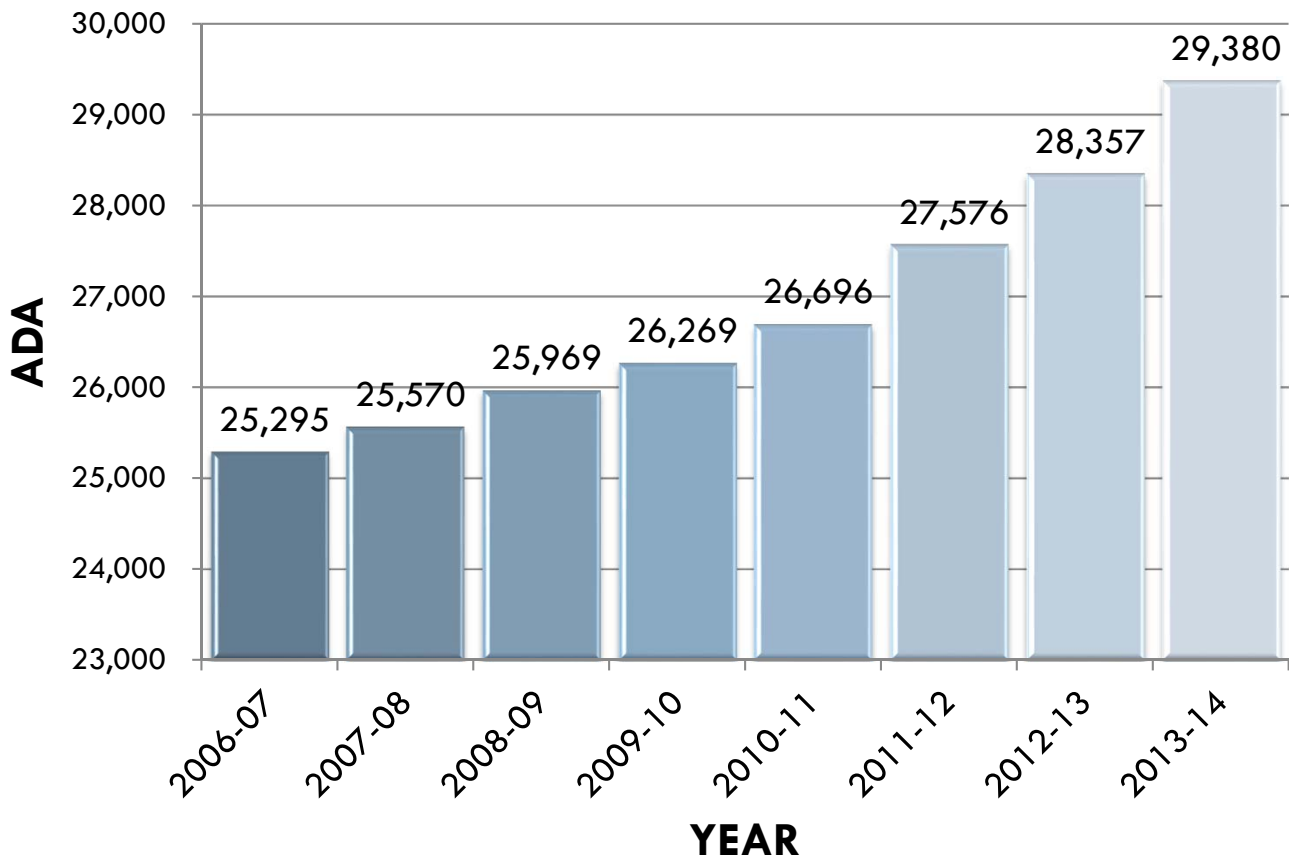
Certificated Salaries	\$ 93.1
Classified Salaries	\$ 23.0
Employee Benefits	\$ 33.2
Books and Supplies	\$ 5.4
Operating/Other	\$ 7.4
Total Expenditures	\$162.1
Other Uses	\$ 31.9
Ending Balance	\$ 38.9
Total Unrestricted General Fund	\$232.9

Attendance History & Projections, 2013-14

At the time of budget adoption the Irvine Unified School District projected growth of 998 ADA (Average Daily Attendance) for 2013-14. Final attendance figures for 2012-13 ended 25 ADA lower than projected therefore, figures have been revised. For 2013-14 the Irvine Unified School District has a projected ADA of 29,380. The graphic indicates a steady increase in the number of IUSD students each year.

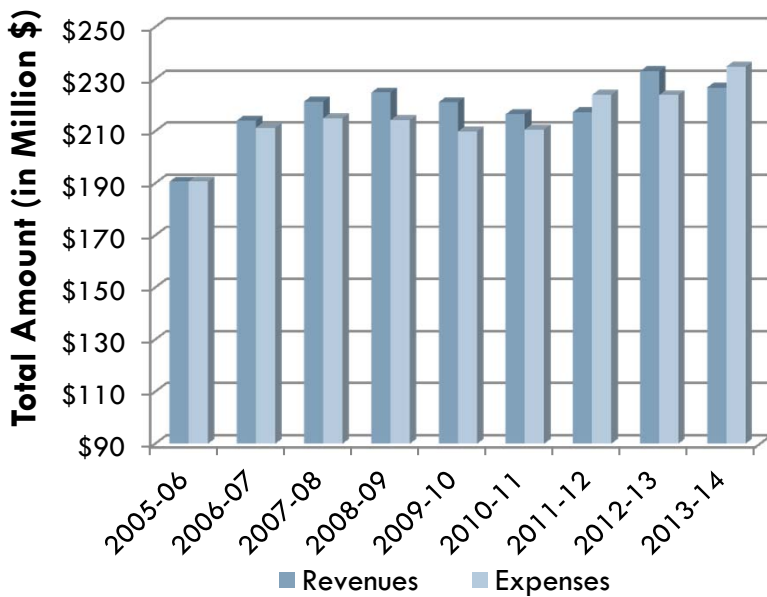
Student growth presents a number of issues for every district. Depending on the capacity of each school, an increase in student population can create the need for portable classrooms and in some cases create the need for district boundary adjustments.

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

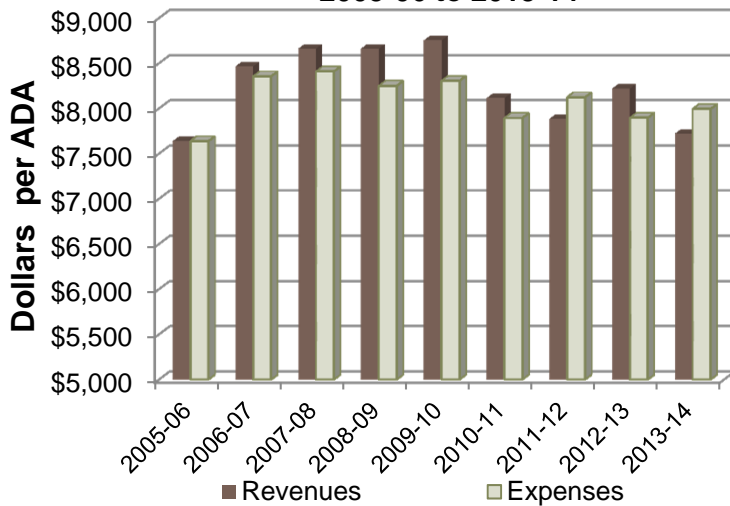


General Fund Revenues and Expenses, 2005-06 to 2013-14

Revenues & Expenses, 2005-06 to 2013-14



**Revenues & Expenses per ADA,
2005-06 to 2013-14**



IUSD becomes an LCFF funded district in 2013-14

The 2013-14 budget includes revenues based on the Local Control Funding Formula (LCFF). For 2013-14, this amount equaled an additional \$9.1 million in revenues. In addition, projections show that the Irvine Unified School District will be a LCFF funded district and no longer considered a basic aid district.

Reductions to basic aid districts referred to as "fair share" have been included in IUSD's Adopted Budget. This amount is the reduction for 2012-13.

Irvine Unified is able to maintain a balanced budget for 2013-14 due to the utilization of its reserves, along with the additional revenue provided from the implementation of the LCFF.

Expenditure growth occurs each year due to cost increases in enrollment, contracts, utilities, etc. Step and column, or movement on the salary schedule and corresponding benefit costs are additional increases and are expected to cost approximately \$2.2 million dollars in 2013-14 net of retirement savings.

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

District Revenues & Expenses vs. Other Districts, 2011-12

Irvine revenues unfortunately lag behind when compared to like districts

Californians value the ability to locally determine education delivery and, as a consequence, our state has more than 1,000 individual school districts. The local agencies vary widely in their income due to the differences in federal or state funding formulas and local community commitments, and in their expense due to local needs, bargained contracts, and their customs. Despite the wide difference in local agency finances, comparative review can be helpful in analyzing the decisions of local education agencies.

Local agency actual income and expense statistics are available for all school agencies for the 2011-12 fiscal year. The table on the right compares the Irvine Unified School District to the per-ADA average income against the 2011-12 Comparable Orange County Unified Districts as indicated in the 2011-12 Orange County Department of Education Financial Report.

Revenues are significantly less than the statewide average in revenue limit, federal and state categories. Local revenues include donations from Irvine Public School Foundation, The Bren Foundation, and The City of Irvine, along with other local gifts.

The Orange County Unified District average information in fiscal year 2011-12 is the most recent available from the State Department of Education.

2011-12 Revenue Comparison Per ADA

	Irvine Unified	Orange County Unified
Revenue Limit/Prop Taxes	\$ 5,399	\$ 5,474
Federal Revenue	\$ 466	\$ 720
Other State Revenue	\$ 1,256	\$ 1,605
Local and Other Revenue	\$ 724	\$ 276
Total	\$ 7,845	\$ 8,075

District Revenues & Expenses vs. Other Districts, 2011-12

2011-12 Expenditure Comparison (Dollar per ADA and as %)*

	Irvine Unified	% of District Expense	Orange County Unified	Comparative Districts %
Certificated Salaries	\$3,929	49.28%	\$3,959	49.29%
Classified Salaries	\$1,363	17.10%	\$1,249	15.55%
Employee Benefits	\$1,532	19.21%	\$1,728	21.51%
Books and Supplies	\$335	4.20%	\$255	3.17%
Operating	\$670	8.40%	\$699	8.70%
Capital Outlay/Other	\$144	1.81%	\$143	1.78%
Total Expense	\$7,973	100.00%	\$8,033	100.00%

District Revenues & Net Ending Balance, 1996-97 to 2012-13

A school district's net ending balance is a district's savings account to fund unforeseen events or pay for multi-year needs

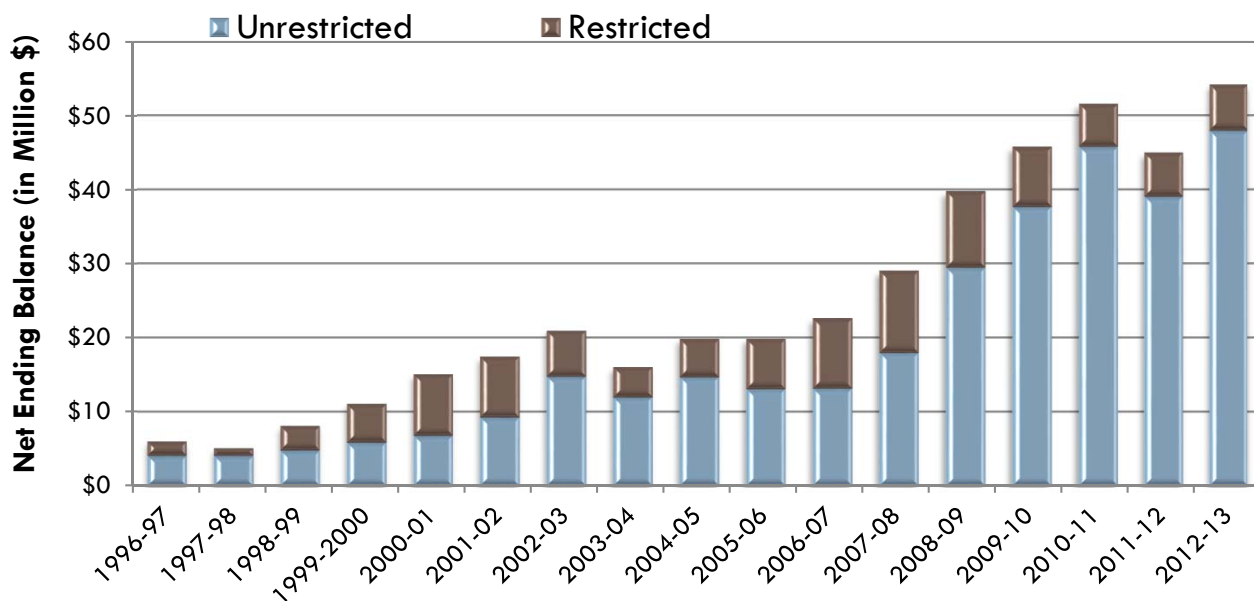
Revenues that have not been expended during a budget year are carried over for expenditure in the subsequent year and are identified as the District's "Net Ending Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Balance" of one year becomes the "Net Beginning Balance" of the subsequent year.

Included within the projected "Net Ending Balance" is a "Reserve for Economic Uncertainties," which is a minimum balance that the State of California requires to be retained to cover unforeseen shortfalls in revenues or expenditures that are higher than those budgeted.

The State's minimum "Reserve for Economic Uncertainties" for the Irvine Unified School District is 3% of total expenditures. Many districts have reserves that are higher than the minimum state balances due to the significant fluctuations in public education revenues.

Also included in the "Net Ending Balance" are carryover balances that originated from sources that can only be used for selected purposes. These revenues are called "restricted" and can only be expended for the purposes determined by the grantor. The balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is reflected with two types of accounts--those that are "restricted" and can be used for selected purposes only, and those that are "unrestricted" and can be expended by decisions of the local agency.

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.



**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2013-14 Budget**

Description		2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenues:						
ADA Growth		880	781	1023	1437	1941
Revenue Limit COLA		2.24%	3.24%	LCFF	1.80%	2.20%
Revenue Limit Deficit Factor		80.2460%	77.7280%	77.7280%	81.0030%	81.0030%
Basic Aid Fair Share - 5.81% inc to 8.92% in 11-12		(\$6,326,623)	(\$3,573,187)	(\$9,920,540)	N/A	N/A
Lottery - unrestricted		\$125.00	\$124.00	\$126.00	\$126.00	\$126.00
Lottery - restricted		\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Bren Donation		\$2,150,000	\$2,150,000	\$2,150,000	\$2,150,000	\$2,150,000
IRWD Easement		\$1,000,000	\$1,000,000	\$1,200,000	\$0	\$0
IPSF/City Donation - Class Size Support		\$794,000	\$794,000	\$794,000	\$794,000	\$794,000
RIMD Revenues		\$4,134,958	\$4,239,423	\$4,322,063	\$4,408,504	\$4,496,674
Expenditures:						
Certificated Step and Column		2.00%	2.00%	2.00%	2.00%	2.00%
Classified Step and Column		2.00%	2.00%	2.00%	2.00%	2.00%
Salary Increases		0.00%	0.00%	0.00%	0.00%	0.00%
Additional Teacher FTE's - Growth		30	25	32	50	60
Additional STRS Contribution		0.00%	0.00%	0.00%	0.00%	0.00%
Health Insurance Contribution		\$9,622	\$9,622	\$9,622	\$9,622	\$9,622
Average New Teacher Salary/Benefit		\$79,758	\$79,758	\$79,758	\$81,353	\$82,980
Growth Student Supply Allocation		\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
Utility Increases		5.00%	5.00%	5.00%	5.00%	5.00%
Deferred Maintenance Match		\$750,000	\$0	\$0	\$0	\$0
Special Ed Underfunding (excludes transportation)		\$20,973,058	\$20,499,755	\$23,821,807	\$24,204,228	\$24,548,342
District Retiree Health Contribution		\$2,247,845	\$2,426,600	\$2,289,691	\$2,289,691	\$2,289,691
District 3% Reserve		\$6,800,000	\$7,000,000	\$7,045,000	\$7,400,000	\$7,550,000

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit Sources	\$ 165,029,458	\$ -	\$165,029,458	\$ 165,046,315	\$ -	\$ 165,046,315
Federal Revenues	(169,438)	8,833,725	8,664,286	140,000	9,149,209	9,289,209
Other State Revenues	18,427,860	20,321,378	38,749,238	12,109,859	25,123,992	37,233,851
Other Local Revenue	8,791,157	10,172,285	18,963,442	7,738,235	6,342,941	14,081,176
TOTAL REVENUES	\$ 192,079,037	\$ 39,327,388	\$231,406,424	\$ 185,034,409	\$ 40,616,142	\$ 225,650,551
B. EXPENDITURES						
Certificated Salaries	\$ 88,846,302	\$ 21,262,536	\$110,108,838	\$ 93,114,350	\$ 21,709,436	\$ 114,823,786
Classified Salaries	22,090,100	16,090,704	38,180,804	23,077,186	15,553,689	38,630,875
Employee Benefits	32,320,781	10,160,216	42,480,998	33,195,336	10,227,989	43,423,325
Books and Supplies	4,379,891	4,733,962	9,113,853	5,474,712	8,571,946	14,046,658
Services, Other Oper. Exps	8,010,715	10,022,426	18,033,141	7,804,964	10,030,296	17,835,260
Capital Outlay	100,510	321,364	421,874	113,467	524,500	637,967
Other Outgo	1,562,414	2,260,064	3,822,478	1,335,372	2,648,165	3,983,537
Direct Support/Indirect Costs	(1,751,872)	1,535,335	(216,537)	(1,815,168)	1,623,761	(191,407)
TOTAL EXPENDITURES	\$ 155,558,841	\$ 66,386,607	\$221,945,448	\$ 162,300,219	\$ 70,889,782	\$ 233,190,001
C. EXCESS (DEFICIENCY)	\$ 36,520,196	\$ (27,059,219)	\$ 9,460,977	\$ 22,734,190	\$ (30,273,640)	\$ (7,539,450)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -	\$ 1,504,392	\$ -	\$ 1,504,392	\$ 1,020,000	\$ -	\$ 1,020,000
Interfund Transfers Out - Child Dev	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	(533,420)	(65,000)	(598,420)	(533,420)	0	(533,420)
Interfund Trfs Out - Def. Maint	(250,000)	0	(250,000)	0	0	0
Interfund Trfs Out - Cafeteria Funds	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	(1,100,000)	0	(1,100,000)	(1,100,000)	0	(1,100,000)
Other Sources - Leases	127,073	0	127,073	127,073	0	127,073
Contributions	(27,423,271)	27,423,271	0	(30,273,640)	30,273,640	0
Total Other Sources/Uses	\$ (27,675,225)	\$ 27,358,271	\$ (316,955)	\$ (30,759,987)	\$ 30,273,640	\$ (486,347)
<u>E. NET INCREASE (DECREASE)</u>	\$ 8,844,971	\$ 299,051	\$ 9,144,022	\$ (8,025,797)	\$ -	\$ (8,025,797)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ 39,146,750	\$ 5,888,765	\$ 45,035,515	\$ 47,991,720	\$ 6,187,817	\$ 54,179,537
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	39,146,750	5,888,765	45,035,515	47,991,720	6,187,817	54,179,537
Ending Balance, June 30,	<u>\$ 47,991,720</u>	<u>\$ 6,187,817</u>	<u>\$ 54,179,537</u>	<u>\$ 39,965,923</u>	<u>\$ 6,187,817</u>	<u>\$ 46,153,740</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	0	150,000	150,000	0	150,000
Stores	319,480	0	319,480	250,000	0	250,000
Prepaid Expenditures	16,336	18,853	35,189	0	0	0
<u>Board Assigned</u>						
Economic Uncertainties	7,000,000	0	7,000,000	7,045,000	0	7,045,000
%	3%	0%	3%	3.00%	0.00%	3.00%
Restricted Program Carrover	0	6,171,954	6,171,954	0	6,187,817	6,187,817
Site Carryover	4,492,469	0	4,492,469	0	0	0
Assigned Reserves	36,029,772		36,029,772	31,425,556	0	31,425,556
Unappropriated Amount	0		0	1,095,367		1,095,367

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	\$ 39,146,750	\$ 5,888,765	\$ 45,035,515	\$ 47,991,720	\$ 6,187,817	\$ 54,179,537
<u>REVENUES</u>	192,079,037	39,327,388	231,406,424	185,034,409	40,616,142	225,650,551
<u>EXPENDITURES</u>	155,558,841	66,386,607	221,945,448	162,300,219	70,889,782	233,190,001
EXCESS (DEFICIENCY)	75,666,945	(21,170,454)	54,496,492	70,725,910	(24,085,823)	46,640,087
<u>OTHER SOURCES/USES</u>	(27,675,225)	27,358,271	(316,955)	(30,759,987)	30,273,640	(486,347)
<u>ENDING FUND BALANCE</u>	\$ 47,991,720	\$ 6,187,817	\$ 54,179,537	\$ 39,965,923	\$ 6,187,817	\$ 46,153,740

IV. Program Trends – tab placeholder



Recreation Improvement Maintenance District (RIMD)

Recreation Improvement Maintenance District (RIMD)

The Irvine Unified School District's schools are open to the community for recreational purposes when school is not in session. Since district staff maintains these grounds at district expense, the district was eligible to form a Recreation Improvement Maintenance District in 2003-04. In aggregate, the RIMD collects about \$4.3 million in assessments. Approximately \$3.6 million of that total replaces district general fund dollars used for RIMD purposes such as; personnel, utilities, and equipment. Consequently, the District is able to save general fund money.

The remainder of the RIMD collections fund capital projects and RIMD administration.

Recreation Improvement Maintenance District (RIMD) – Project Status

The RIMD project status for Irvine Unified School District sites are identified on the following pages:

- RIMD Projects – 2005 Status; page IV-2
- RIMD Projects – 2006 Status; page IV-3
- RIMD Projects – 2007 Status; page IV-4
- RIMD Projects – 2008 Status; page IV-5
- RIMD Projects – 2009 Status; page IV-6
- RIMD Projects – 2010 Status; page IV-7
- RIMD Projects – 2011 Status; page IV-8
- RIMD Projects – 2012 Status; page IV-9
- RIMD Projects – 2013 Status; page IV-10

Reflects information as of September 2013.

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2005 STATUS
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Eastshore	Complete
Lakeside	Completed (Summer 2007)
College Park – Primary	Complete
Stone Creek – Primary	Complete
Meadow Park	Complete
PLAYGROUND ASPHALT	
Stone Creek	Complete
University Park	Complete
Westwood	Complete
FIELD REPAIRS/REPLACEMENTS	
Stadium	Complete
Northwood High School	Complete
University Park	Complete
Rancho	Complete
Woodbridge High School	Complete
University High School	Complete
Irvine High School	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2006 STATUS
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Westpark	Complete
Deerfield	Complete
Sierra Vista	Complete
Northwood	Complete
Springbrook	Complete
PLAYGROUND ASPHALT	
Westpark	Complete
Greentree	Complete
Creekside	Complete
Woodbridge High School	Complete
Santiago Hills	Complete
Culverdale	Complete
Venado	Complete
South Lake	Complete
Springbrook	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS - 2006 STATUS
FIELD REPAIRS/REPLACEMENTS	
Stadium	Complete
Springbrook	Complete
South Lake	Complete
Meadow Park	Complete
IUSD SITE	RIMD PROJECTS - 2007 STATUS
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Culverdale	Complete
Brywood	Complete
Lakeside	Complete
Rancho	Complete
PLAYGROUND ASPHALT	
Canyon View	Complete
Oak Creek	Complete
Santiago Hills	Complete
Stone Creek	Complete
FIELD REPAIRS/REPLACEMENTS	
Stadium	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2008 STATUS
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Northwood Elementary	Complete
Greentree	Complete
Santiago Hills	Complete
Springbrook	Complete
PLAYGROUND ASPHALT	
ECLC	Complete
Brywood	Complete
FIELD REPAIRS/REPLACEMENTS	
Stadium Turf	Complete
Stadium Track Resurface	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS - 2009 STATUS
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
University Park	2011
Bonita Canyon	Hold
Deerfield	Summer 2011
PLAYGROUND ASPHALT	
Deerfield	Hold/Mod
Plaza Vista	Complete
Springbrook	Complete
Stadium	Complete
University Park	Complete
Rancho	Complete
Greentree	Complete
FIELD REPAIRS/REPLACEMENT	
WHS / UHS	Complete
Stadium	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS - 2010 STATUS
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Bonita Canyon	In progress
Deerfield	Summer 2011
College Park	Complete
Brywood	Nov 2010
PLAYGROUND ASPHALT	
Meadow Park	Complete
Brywood	Complete
Lakeside	Complete
Vista Verde	Complete
Alderwood	Complete
Westpark	Complete
Santiago Hills	Complete
Stone Creek	Complete
FIELD REPAIRS/REPLACEMENTS	
Stadium	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2011 STATUS
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Deerfield	Complete
Vista Verde	Complete
Westpark	Complete
Woodbury	Complete
Canyon View	Complete
Deerfield	Complete
Woodbridge High	Complete
PLAYGROUND ASPHALT	
Deerfield	Complete
Woodbury	Complete
Venado	Complete
Irvine High	Complete
Oak Creek	Complete
Southlake	Complete
Northwood ES	Complete
FIELD REPAIRS/REPLACEMENTS	
Stadium	Complete
Northwood High	Complete
Brywood	Complete
University High	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2012 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Turtle Rock	Complete
Bonita Canyon	Complete
Unitary Repairs	Complete
University Park	Complete
PLAYGROUND ASPHALT	
Stonecreek	Complete
Sierra Vista	Complete
Turtle Rock	Complete
Venado MS	2013/2014
Rancho	Complete
FIELD REPAIRS/REPLACEMENTS	
Stadium	Complete
Turtle Rock	Complete
College Park	Complete
Turtle Rock	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2013 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
University Park	Complete
Plaza Vista	
District Wide	
PLAYGROUND ASPHALT	
Springbrook	In Progress
Bonita Canyon	In Progress
Canyon View	Complete
Greentree	Complete
Venado	In Progress
Eastshore	In Progress
Oak Creek	Bid
FIELD REPAIRS/REPLACEMENTS	
Irvine Stadium	Complete
Eastshore	Complete
Northwood High	Complete

Lottery Income and its History

The California State Lottery is projected to yield \$4,564,994 or approximately 2% of the district's income in 2013-14. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program.

Lottery income is not a stable source of income for the District, it has ranged from a low of \$77 per ADA in 1991-92 to a high of \$176 per ADA in 1988-89. Since the income is not consistent, the expenditures have also varied widely.

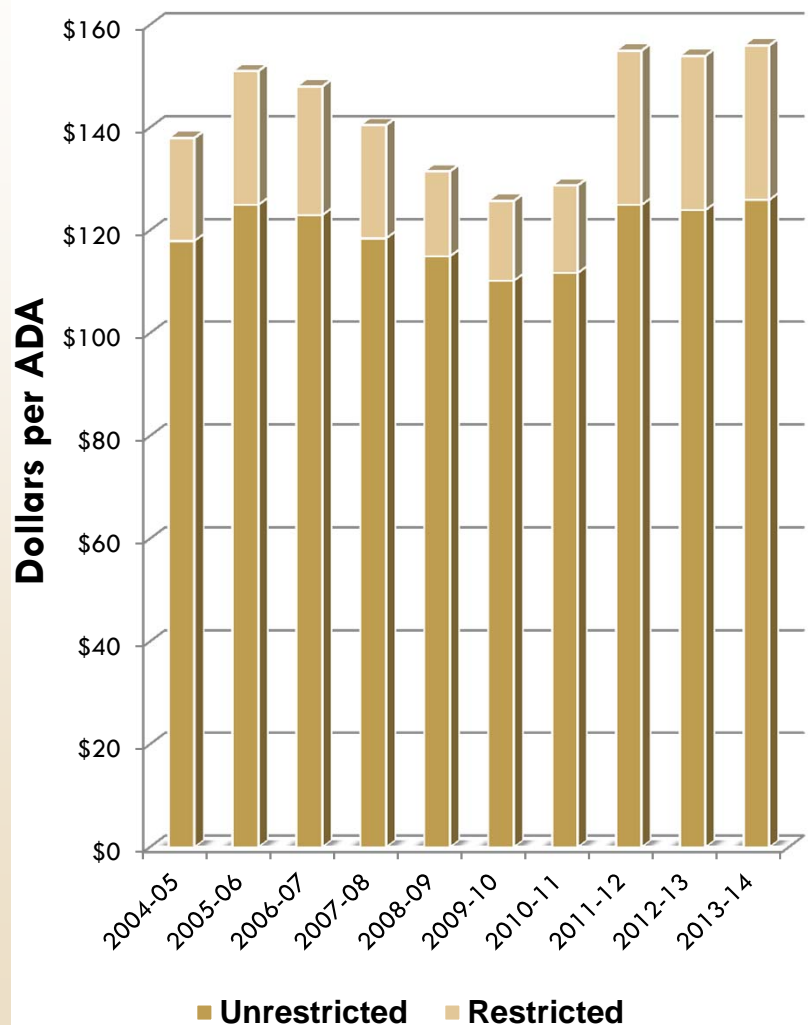
Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2013-14, it is projected that California school districts will receive \$126 per ADA unrestricted and \$30 per ADA restricted for instructional material purchases.

School districts in California received proceeds from the State Lottery for the first time in 1985-86.

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

Lottery income is important, but it is less than 2% of the district's total income

Lottery Income History 2004-05 to 2013-14



Note: Budgeted years are estimated and projected.

Health & Welfare Benefit Expense, 2007-08 to 2013-14

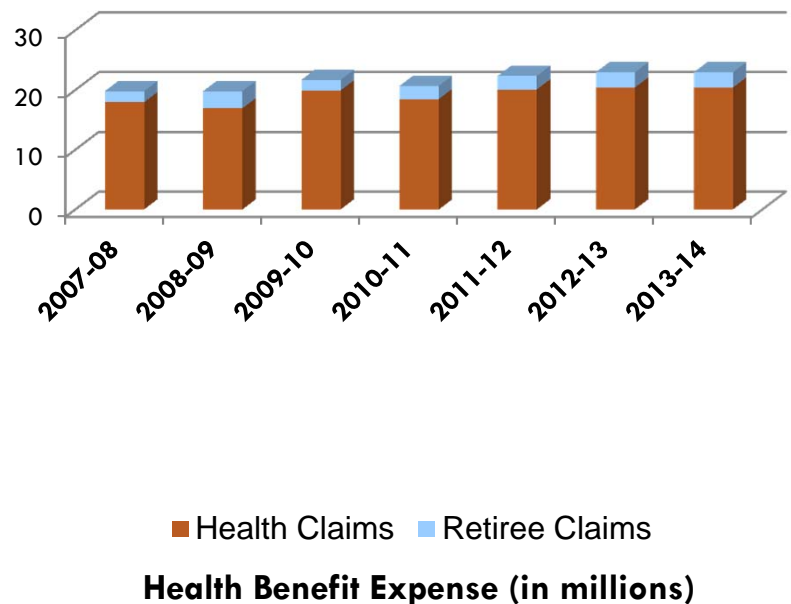
As part of an employee's compensation, the District contributes the premium costs for employee health, dental, vision, and life insurance for its employees. Employees must generally be in full-time employment in order to receive the maximum district contribution, although part-time employees can participate in the plan with partial district support.

The benefit plans and the dollar amounts that are contributed by the District, per employee, are determined by the collective bargaining agreements. The District considers the health benefit plan to be part of an employee's total compensation and as the costs of district-funded benefits increase, the ability of the District to provide salary increases is squeezed.

In 2010-11 the district increased the contribution amount from \$8,443 to \$9,622 per eligible employee. The district was able to utilize one-time federal funds from the Education Jobs Grant to fund most of the cost. This amount is expected to be insufficient to cover the projected increase in health costs and maintain an adequate reserve. The District and the Benefits Management Board continue to meet to discuss possible options for dealing with the current shortfall.

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

Health Benefit costs continue to rise



Mandated Costs

In accordance with the provisions of the Government Code, Section 17561, school districts are authorized to file claims with the State of California for costs incurred as the result of a mandate.

As of June 30, 2013 the amount owed to IUSD for previously filed claims is over \$11 million!

In 2012-13, the Irvine Unified School District chose to accept the Mandated Block Grant (MBG) funding in lieu of filing for the following mandates:

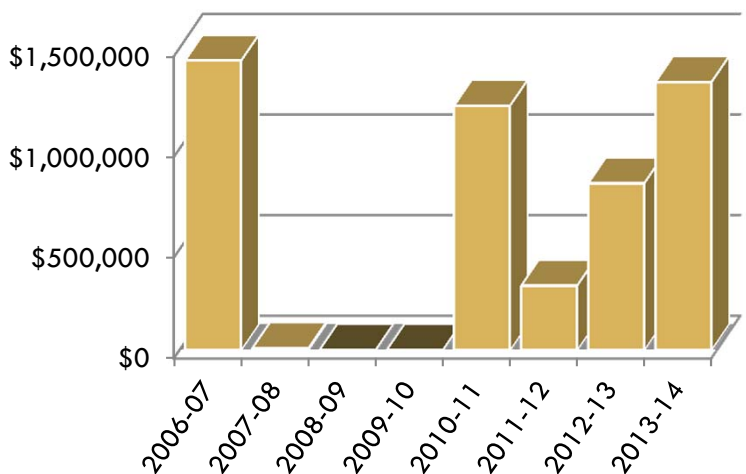
- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns Act Reform
- Physical Performance Tests
- Pupil Expulsion/Hearing Costs
- Stull Act

The funding for 2012-13 was \$28 per prior year ADA. In 2013-14 districts opting to accept the MBG will receive \$28 per ADA for grades K-8, and \$56 per ADA for grades 9-12. The State Budget only includes funding for the MBG and not for mandated cost claims reimbursement.

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

The 2013-14 District Budget includes \$1.3 million in funding for the Mandated Block Grant

**Mandated Costs History
2006-07 to 2013-14**



Note: Budgeted years are estimated and projected.

Nutrition Services

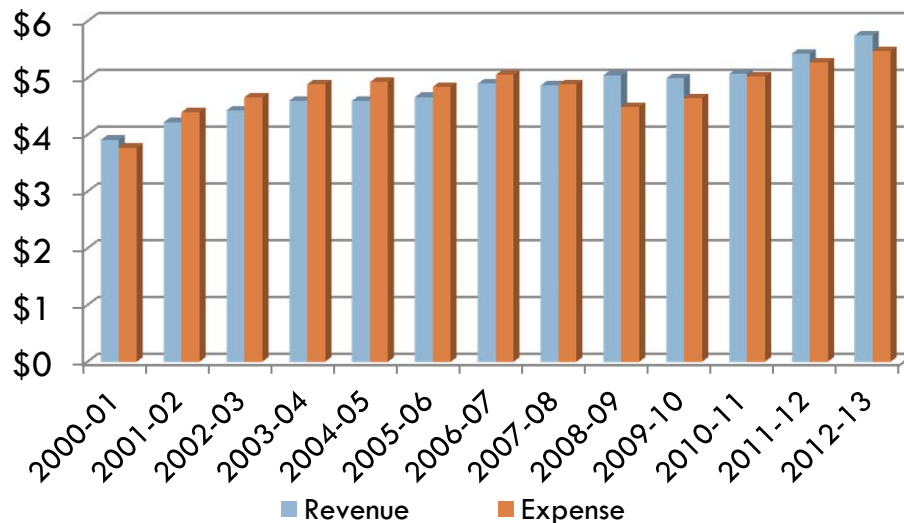
Nutrition Services revenues are projected to cover expenditures

The Nutrition Services Fund is projected to maintain a positive fund balance in fiscal year 2013-14. Effective with the 2008-09 school year, the Nutrition Services department has maintained a positive fund balance and has not required contributions from the General Fund.

2013-14 Food Service Budget

Food Service Revenues	\$5,722,660
Food Service Expenditures	\$5,697,135
Food Services Excess / (Deficit)	\$25,525

Food Services (in millions)



The department is comprised of approximately 100 employees, including a Director, Nutritionist, Accounting Specialist, Administrative Assistant, Central Kitchen Supervisor, and four high school supervisors; all full-time employees. The majority of the Nutrition employees work part-time servicing the school sites. Lunch is served at all 32 sites, breakfast at 22 sites and a morning snack break at 2 sites.

IUSD participates in the National School Lunch and Breakfast Programs. During the 2012-13 school year, approximately 13% of IUSD students qualified for free or reduced price meals. Close to 275,000

breakfasts were served along with over one million lunches, with total sales approximately \$4 million.

In looking at meals served over the past year, compared to the previous year, breakfast meals have increased by almost 10%, while lunch meals and a la carte sales have increased by 3%. For the upcoming 2013-14 school year, we are conservatively projecting a two percent increase in overall sales. We will monitor this on a quarterly basis. There has not been an increase in meal prices at either breakfast or lunch since July 2008.

Nutrition Services

Effective July 1, 2012, Irvine school cafeterias are meeting tough new federal nutrition standards with dramatic changes to school meals, ensuring that meals are healthy, well-balanced, and provide students all the nutrition they need to succeed at school. Our school meals offer students milk, fruits and vegetables, proteins and grains, and they must meet strict limits on saturated fat and portion size. School lunches meet the additional standards requiring:

- Age-appropriate calorie limits
- Larger servings of vegetables and fruits (students must take at least one half cup serving of produce)
- A wider variety of vegetables, including dark green and red/orange vegetables and legumes
- Fat-free or 1% milk (flavored milk must be fat-free)
- More whole grains
- Decreased sodium levels

Nutrition Services is constantly working to offer Irvine students healthier and tastier choices. We are using local and organic farms to provide students with the freshest produce.

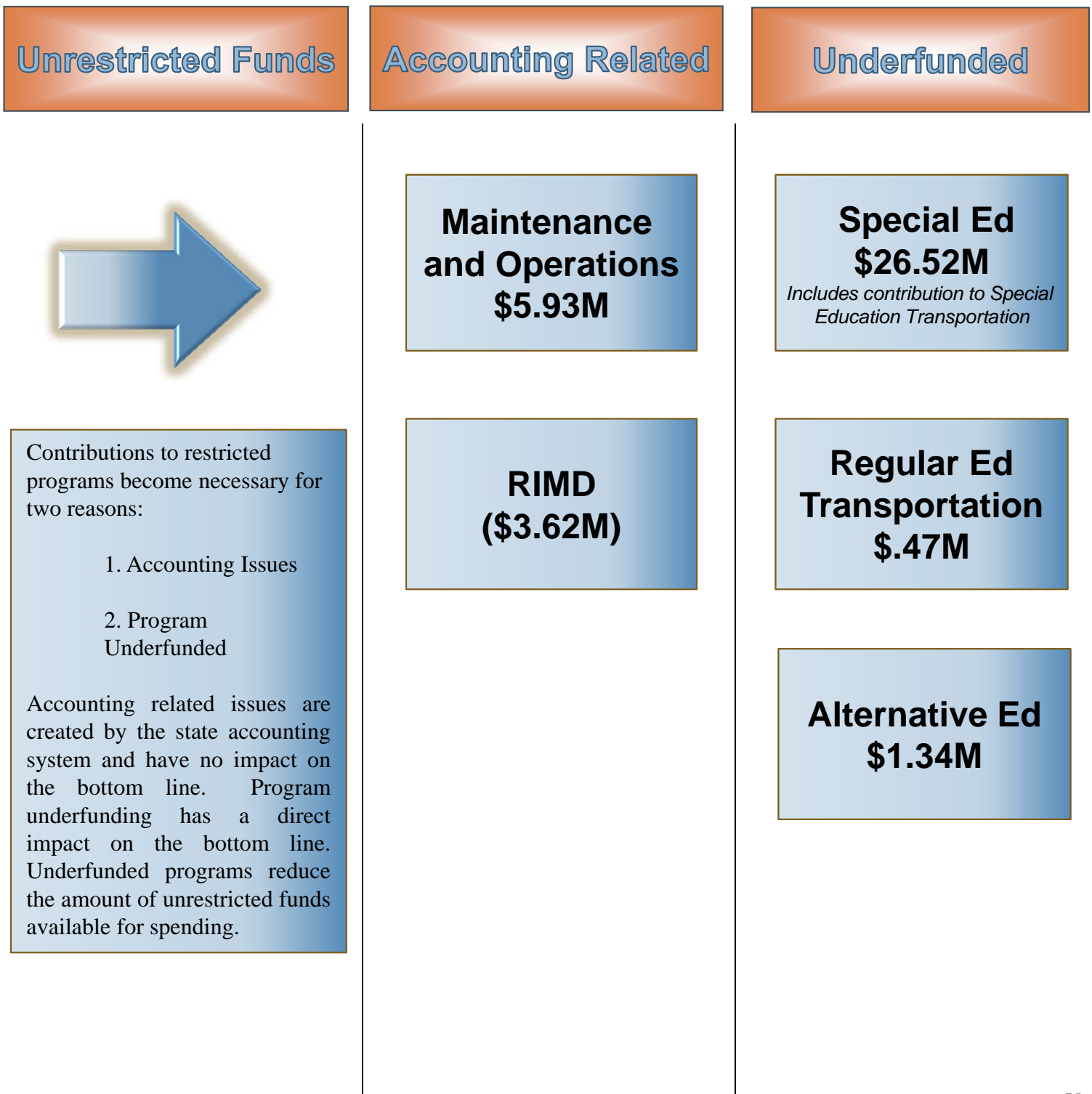
Last year, two additional sites received salad bars, bringing the district total up to five. These salad bars were implemented as part of the lunch meal service. We see students at these sites choosing to eat more fruits and vegetables every day. Two more elementary sites are looking forward to receiving salad bars this school year. We are looking to expand this program as we've seen the positive impact it has had on the eating habits of the students at these sites!



V. IUSD Underfunded Programs – tab placeholder



Contributions to Restricted Programs

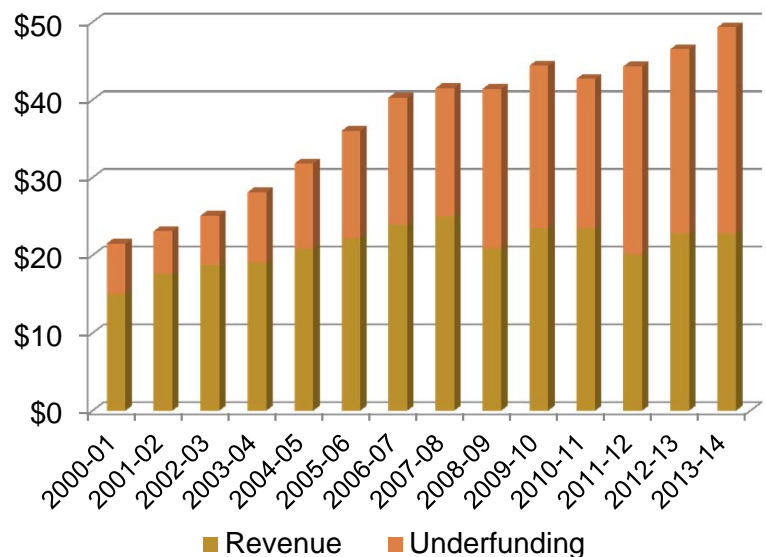


Special Education – Program Costs

Special education costs are greater than state & federal revenue

2013-14 Special Education Budget	
Special Education Expense	\$48,948,934
Less: Funded Special Education	\$22,810,633
Special Education Under-funding	\$26,523,561

Special Education Expense (in millions)



School districts throughout the State face a continuing challenge in funding the costs for serving special education students. The Irvine Unified School District is proud of the special education support provided to our students, but the District is also faced with mounting increases in the difference between the Federal and State government's funding and the costs for these vital student services.

Unfortunately, the Federal government has not provided the funding that was envisioned when the laws mandating services for special education students were adopted. In the 1970s, Congress committed to provide funding for 40% of the costs for special education, but they have never funded at more than 23.9%. The current level of federal funding is approximately 12% which does not account for the additional 5% cut we expect special education funding to experience for 2013-14 due to Federal Sequestration reductions.

Special education underfunding has required the District to make significant contributions from unrestricted general funds. During 2013-14, it is estimated that the Irvine Unified School District will contribute \$26,523,561 from the District's unrestricted general fund to cover the underfunding for special education and special education transportation.

In addition to federal underfunding of the program, it is disappointing that the current AB 602 Special Education revenue calculation provides less than 31% of the funds expended for Special Education. Additional funds are provided by federal and state grants leaving 54% unfunded. Expenditures have risen much faster than revenues as depicted in the graph above.

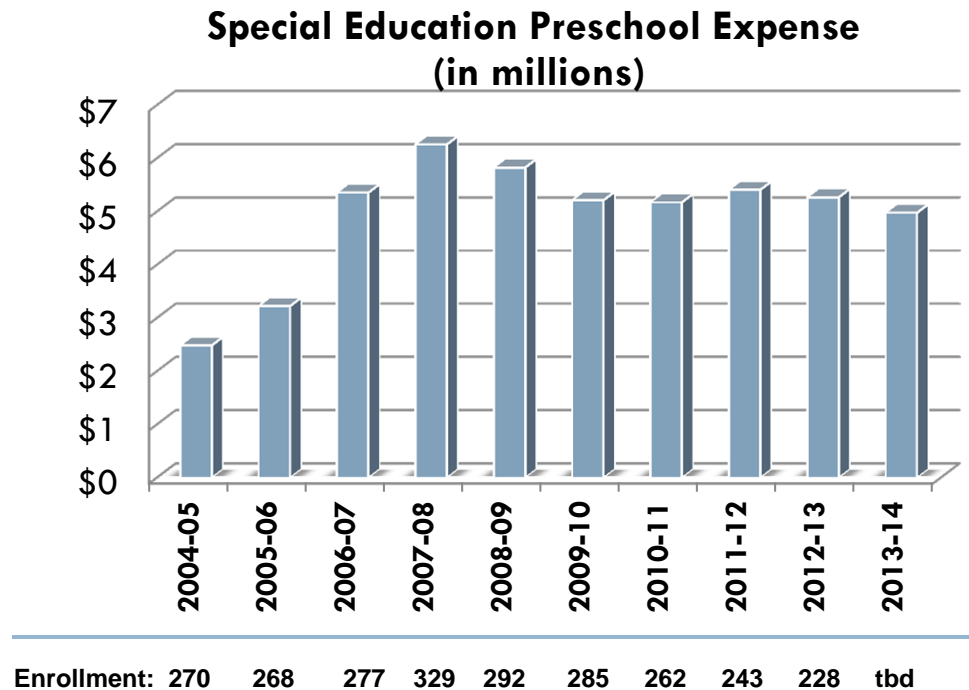
Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget

Special Education Revenue & Expenditure History

<i>Special Education</i>	<i>2009-10 Unaudited Actuals</i>	<i>2010-11 Unaudited Actuals</i>	<i>2011-12 Unaudited Actuals</i>	<i>2012-13 Unaudited Actuals</i>	<i>2013-14 Adopted Budget</i>
Carryover		\$123,362	\$315,050	\$293,964	\$303,815
Special Ed Apportionment	\$18,093,235	15,906,038	14,869,408	15,053,757	15,196,353
Federal Revenues	7,580,630	7,102,635	5,503,998	5,554,674	5,524,094
Revenue Limit	0	0	0	0	0
Other Revenues	195,804	538,866	1,544,050	1,884,217	1,786,371
Flex Transfer	0	0	0	0	0
Revenue Reduction/Audit Adjustment	(2,283,316)	0	0	0	0
Total Revenues before Contribution	\$23,586,352	\$23,670,901	\$22,232,505	\$22,786,612	\$22,810,633
<i>% Increase from Prior Year "UA":</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>2.5%</i>	<i>0%</i>
Contributions from Unrestricted	20,946,858	19,195,844	22,237,647	24,425,217	27,174,108
Contributions to Unrestricted	(1,316,748)	(645,018)	(686,851)	(684,611)	(650,547)
<i>% Increase from Prior Year "UA":</i>	<i>2%</i>	<i>(8%)</i>	<i>16%</i>	<i>1%</i>	<i>6%</i>
TOTAL REVENUES	\$43,216,462	\$42,221,727	\$43,783,301	\$46,527,218	\$49,334,194
Certificated Salaries	\$15,478,168	\$15,784,467	\$16,574,084	\$17,321,160	18,402,738
Classified Salaries	7,462,993	8,006,599	9,090,745	10,136,693	10,422,712
Employee Benefits	6,430,507	5,400,172	7,112,380	7,441,692	7,495,868
Books and Supplies	438,601	365,888	229,611	349,183	599,612
Other Operating Expenses	9,498,401	8,687,357	8,087,393	7,420,851	8,010,180
Equipment	0	0	0	0	0
Excess Cost	2,635,590	2,056,318	2,064,342	2,079,066	2,465,026
NOC SELPA Transfers	180,419	180,419	180,419	180,419	180,419
Indirect Costs	1,091,783	1,425,457	154,838	1,294,339	1,372,379
TOTAL EXPENDITURES	\$41,421,570	\$41,906,677	\$43,493,812	\$46,223,403	\$48,948,934
<i>% Increase from Prior Year "UA":</i>	<i>4%</i>	<i>1%</i>	<i>4%</i>	<i>6%</i>	<i>6%</i>
Unduplicated Pupil Count	2,599	2,543	2,532	2,585	2,585
	<i>0%</i>	<i>(2%)</i>	<i>0%</i>	<i>0.2%</i>	<i>0%</i>
ENDING BALANCE	\$0	\$315,050	\$293,964	\$303,815	\$385,260

Special Education – Preschool Growth

Special Education preschool program



One of the programs that Special Education offers is the preschool program located at the ECLC. This program serves preschool age children who have significant needs that require special education services. The District is required to offer such a program but receives no ADA from the State to support the program. The preschool offers flexible programming options to meet unique student needs. Some of the programs offered at the preschool are:

- Continuum of Specialized Academic Instruction
- Speech and Language Services
- Occupational Therapy
- Physical Therapy
- Behavior Support
- Other related services as required by IEPs

The Special Education Preschool Program is projected to receive \$473,274 in federal funds while the projected expenditures will amount to over \$4.9 million. The data depicted in the accompanying graph demonstrates a 300% increase in expenditures from fiscal year 2004-05 to 2008-09 with expenses leveling off in 2009-10. The rapid growth in expenditures was related to the increase in our population of students with autism.

*Reflects information as of the 2012-13 Unaudited Actuals
& the 2013-14 Adopted Budget.*

Transportation

Home to School pupil transportation has three funding sources in 2013-14:

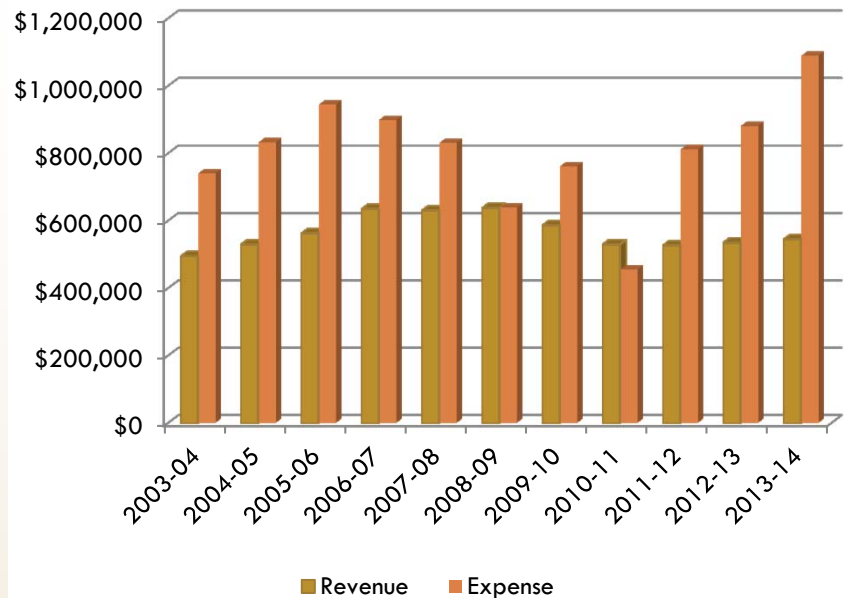
- 1) State Apportionment - \$394,876
- 2) Transportation Fees - \$150,000
- 3) Unrestricted Contribution - \$469,053

Prior to 2003-04, supplemental grant funding was used to offset the shortfall of revenues to expenditures. During fiscal year 2003-04, supplemental grant funds were reduced by 1/3 and re-designated to the technology program. The Transportation program was realigned and costs were moved to Special Education Transportation to reflect the actual number of students being transported.

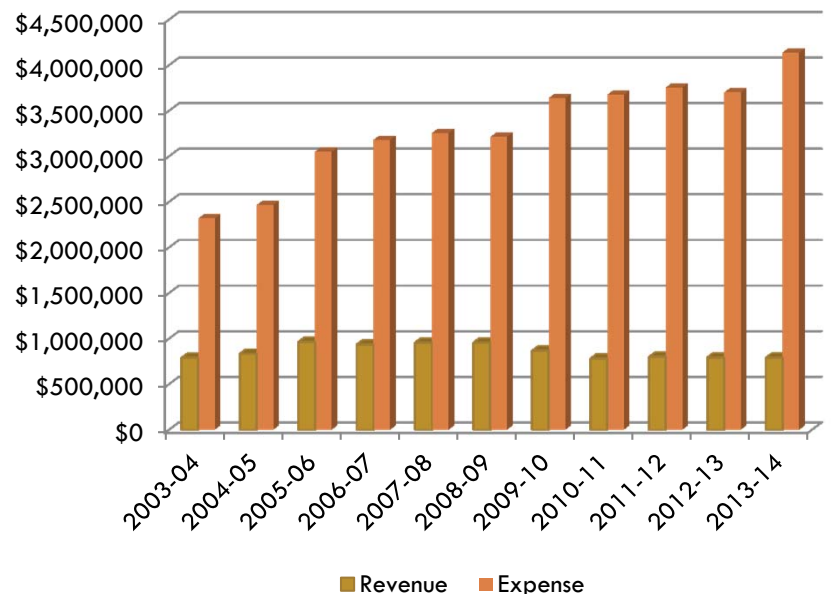
There has been little or no increase in state apportionment for Home to School Transportation, other than a yearly cost of living adjustment, for many years. In addition, the data included in the graph to the right has been modified from previous years to reflect the reduction of categorical flexibility in all years and the exclusion of athletic transportation.

Special Education transportation reflects an even bleaker picture than Home to School. This program's cost continues to rise without any corresponding funding increase. Much of the cost of Special Education transportation is related to the preschool program. Special Education preschool students must be served and transported with no corresponding revenues to offset these expenditures.

Home to School Transportation



Special Ed Transportation



Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.

Transportation

During 2012-13, the Transportation Department carried nearly 1,100 students to and from school daily. Additionally, the department transported students for 1,877 field trips during the year.

	# Students Transported	# of Routes
Regular Education	597	6
Special Education	505	52

The Special Education student count for 2012-13 had a slight decrease from the previous year, and the number of routes decreased by 1. The Transportation Department has maintained the utilization of cluster stops. The bus fleet has continued to log less miles and has been more efficient than in past years. Routes are regularly reviewed and adjusted to maximize the efficiency of transporting students which helps keep costs from rising.

All buses have a GPS system and this, coupled with the complete camera system previously installed, assures passenger safety which is our number one goal and assists with student management. In 2012-13 we replaced 5 - 84 passenger buses from diesel to CNG. An additional 84 passenger bus is currently being replaced with a CNG bus.

As a result of the focus on safety, including monthly in-house driver safety training meetings and strict adherence to vehicle maintenance and safety, the Transportation Department is pleased to report there were no serious accidents during 2012-13.



Alternative Education

Alternative Education supports the following programs:

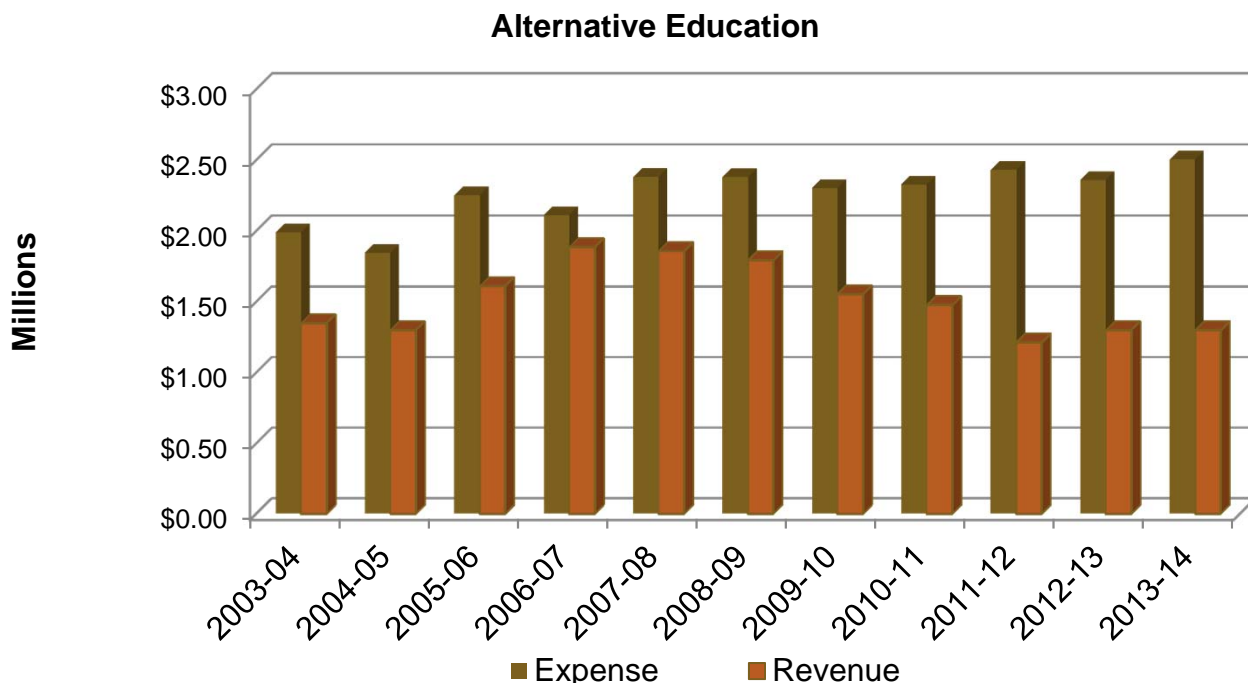
Irvine Unified School District offers an Alternative Education Program that serves approximately 300 students in the following programs:

- Creekside High School
- San Joaquin High School
- Home / Hospital Program

Alternative Education programs provide smaller class sizes and individualized instruction in many cases. This instructional delivery method optimizes student success and creates a wonderful learning environment.

Funding for students in these programs is generated primarily from revenue limit funding. Additionally, Creekside High School receives a small amount of categorical dollars from the Pupil Retention Block Grant Program. The encroachment in the Alternative Education Programs for 2013-14 is estimated to be \$1.34 million.

*Reflects information as of the 2012-13 Unaudited Actuals
& the 2013-14 Adopted Budget.*



VI. Facilities Planning – tab placeholder

Facilities Planning



Facilities Planning

The Irvine Unified School District serves approximately 30,000 students and residential development continues to increase. The District's 10 year projection estimates a student growth of 16,656 students. Given the dynamics of significant changes in local community development, as well as essential educational programs offering improvements, it is imperative IUSD be proficient in enrollment projections, school site acquisition planning, and projecting facility needs.

In addition to planning new facilities, IUSD has many schools that are eligible for modernization. These modernizations require special planning in order to access eligible funds and modernize schools in a manner that minimizes school interruptions. Fortunately, IUSD has had the resources to modernize many schools over the years.

Special programs and student growth require the addition of relocatable classrooms. These additions involve the coordination with both the schools and community to ensure appropriate placement.

Construction planning is not the only requirement for an effective facilities program. A sound financial plan is critical to implementing both an effective short term and long term facilities plan. IUSD uses Community Facilities District monies, developer fees, redevelopment monies, modernization monies, and surplus property proceeds to fund the many projects throughout the district.

**Jeffrey Trail
Middle School**



**Cypress Village
Elementary School**



**University High School
Athletic Facility**



Facilities Planning



Community Facilities Districts (CFDs)

The Irvine Unified School District finances new schools by establishing Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982. IUSD has partnered with the Irvine Company and New Home Company on several CFD projects to ensure new Irvine communities have quality schools.

CFD Development/School Planning

During the new community planning phase, the Irvine Company and IUSD meet to determine student generation rates based on community product types. After the community profile is established, the CFD is formed through Board of Education resolutions. The formation of the CFD allows for the subsequent sale of bonds for school financing.

Once the student generation rates are determined, schools are planned. The school planning process includes school site determination, size of school, development of construction plans, time-line for construction and the determination of financing sources for the project.

Heritage Fields Mitigation

On July 21, 2011 Irvine Unified School District and Heritage Fields El Toro, LLC, entered into a mitigation agreement pertaining to the future development planned to occur in and around the Great Park location (PA 51 & 30). The agreement includes triggers and language that ensures adequate school facilities are provided and or paid for by Heritage Fields to support the number of students that will need to be served from their new home developments.

Heritage Fields is in the process of seeking approval of additional dwelling units above and beyond the currently approved 4,894. Based on the Second Supplemental Environmental Impact Report that has been circulated to various entities throughout the City of Irvine, there is potential to have between 1,800 and 3,000 additional units within IUSD's boundary. This increase will result in more students than originally forecast, however, the terms of the mitigation agreement entered into on July 21, 2011, do offer protection for the district that enables the construction of additional schools as needed to support the students. Staff is carefully monitoring the triggers as set forth in the agreement and will report any and all updates to the Board as they arise.

Facilities Planning



State School Funding

Because the Irvine Unified School District continues to have student growth, IUSD is eligible for State School New Construction Funds. Through the State School Building program, IUSD receives 50% of land value and a portion of construction costs. To access these monies, IUSD uses CFD and developer fees to provide funding for new schools.

CFDs are a tremendous asset to IUSD because they allow access to State monies and provide the financing for excellent schools.

Schools Financed by CFD's

- Alderwood Elementary (Quail Hill)
- Culverdale
- Canyon View Elementary
- Northwood High School
- Oak Creek Elementary
- Plaza Vista K-8
- Stonegate Elementary
- Vista Verde K-8 (Turtle Ridge)
- Westpark Elementary
- Woodbury Elementary
- Jeffrey Trail Middle School
- Cypress Village Elementary

State School Funding Changes

On April 11, 2013 the State Treasurer's Office sold \$2.6 billion in General Obligation (GO) bonds, including \$1.25 billion in new money GO bond proceeds and \$1.38 billion various purpose GO bond refunding. Schools received \$114.5 million in new money for the School Facility Program as a result of that sale. All of the funds came from Proposition 1D.

As with years past, staff expects that any new bond initiative to provide state-wide funding support for school construction projects will likely result in a change from the current School Facilities Program – noting specifically the 50/50 match for new construction and 60/40 match for modernization. The current consensus for many districts and school facility experts is that any new bond program will include less funding from the State, in turn resulting in a heavier burden for local communities to come up with the necessary funds to support all educational facility improvements moving forward. The Irvine Unified School District is in the fortunate position of having mitigation agreements in place to provide for necessary school facilities even if there is no State funding. IUSD will continue to submit funding applications to the Office of Public School Construction in hopes any eligible project could be grandfathered under a new school funding program.

Facilities Planning



Facilities Planning Goals

- To analyze current and anticipated development and their projected impact upon the District's existing and future facilities planning efforts, directions and requirements.
- To organize all facility planning-related issues and strategies in a format that:
 - ❖ Is portrayed in a simple and straightforward manner
 - ❖ Is updated on an annual basis
 - ❖ Enables the District to project facility needs
 - ❖ Promotes collaboration amongst the District's development and planning constituents
- To create a clear facilities plan in order to meet the ongoing student housing requirements.
- To provide a plan that clearly delineates the financial needs for current and future facility requirements.

New School Openings

Based on current estimated residential development assumptions.

Fall 2013:

Jeffrey Trail Middle School (Cypress Village)

Fall 2014:

Elementary School in Cypress Village
Interim School in Portola Springs

Fall 2015:

Elementary School in Portola Springs
K-8 School in Heritage Fields (or 2016)

Fall 2016:

High School #5

Fall 2017:

Elementary School in Planning Area 5B

TBD:

South 405 Elementary School in Planning Area 39 or PA 5B
School #2 in Heritage Fields

Facilities Planning



New Construction Projects

The following projects are approved or pending approval by the Board of Education. Estimated completion dates are in parentheses.

- Jeffrey Trail Middle School (2013)
- Athletic Facility at University High School (2013)
- Cypress Village Elementary School (2014)
- Interim Elementary School (2014)
- Northwood High School Expansion (2014)
- Central Kitchen and Culinary Arts (2014)
- Elementary School in Portola Springs (2015)
- Irvine High School Expansion (2015)
- M&O Modernization (2015)
- Heritage Fields K-8 School (2015 or 2016)
- High School #5 (2016)
- Elementary School in Planning Area 5B (2017)
- Creekside Education Center Phase 2 (TBD)

Modernizations

The following projects are approved or pending approval by the Board of Education. Estimated completion dates are in parentheses.

- Meadow Park Elementary School (2008)*
- Irvine High School Buildings AB and AC (2012)*
- Brywood Elementary School (2013)*
- Woodbridge High School Buildings M, C and E (2014)*
- Springbrook Elementary School (2014)
- Westpark Elementary School (2014)

*Completion dates pending new state funding program

Facilities Planning



Residential Products Remaining in IUSD

Residential Units Monitored by Staff include:

- 21,847 Irvine Company
 - 4,894 Heritage Fields Units
 - 2,869 IBC, Lambert Ranch, William Lyon, UCI
- Source: Developer Business Plans

Enrollment Projection Data

- Student Generation Rates are continuously reviewed based on current enrollment trends.
- Current cohort would be experiencing a slight annual enrollment increase even without new development.
- Current residential development phasing has been expedited – it has an impact on timing of new students to the district.

Facilities Master Plan

The Facilities Planning and Construction Services staff has placed heavy emphasis on the need to clearly define short and long term facility goals through the use of a Comprehensive Facilities Master Plan. With the latest iteration of the Facilities Master Plan (FMP) now complete, in addition to the Board Approved Educational Specifications, staff is working diligently to incorporate the elements of the FMP for each project as they are approved by the Board of Education.

Although there will most likely be a change to the current School Facility Program, which provides districts with matching funds for eligible projects, staff is confidently optimistic that future projects will have opportunities to capture State and possibly Federal dollars to help offset the local cost burden. As shown on VI-8, the Irvine Unified School District has been highly successful at maximizing available state funding sources to help offset the local costs of building and modernizing schools. Staff recognizes the enormous support our community provides for all of our projects and will work tirelessly to capture both the desires, priorities, and alternative funds to support the direction provided to us from our Board.

Facilities Planning



Moderate District-Wide Enrollment Projection

Grade	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
K	1,759	1,730	1,960	1,892	2,030	2,187	2,507	2,668	2,737	2,780	2,862	2,956	2,994	3,004
1	1,918	2,078	2,026	2,295	2,318	2,474	2,629	3,015	3,107	3,152	3,230	3,320	3,348	3,351
2	1,917	2,045	2,195	2,106	2,470	2,502	2,658	2,845	3,142	3,216	3,291	3,379	3,411	3,410
3	1,922	2,004	2,154	2,310	2,266	2,649	2,677	2,866	2,961	3,243	3,348	3,435	3,471	3,474
4	2,022	2,026	2,110	2,255	2,462	2,426	2,820	2,867	2,973	3,053	3,364	3,480	3,518	3,524
5	1,932	2,092	2,099	2,199	2,386	2,605	2,564	2,987	2,956	3,050	3,154	3,475	3,548	3,563
6	2,006	1,983	2,192	2,166	2,313	2,511	2,734	2,713	3,073	3,026	3,142	3,256	3,542	3,591
7	2,022	2,000	2,064	2,281	2,326	2,500	2,681	2,939	2,856	3,203	3,192	3,322	3,375	3,640
8	1,973	2,112	2,075	2,159	2,436	2,492	2,665	2,867	3,043	2,944	3,324	3,320	3,403	3,439
9	2,111	2,004	2,198	2,133	2,302	2,604	2,654	2,848	2,985	3,130	3,068	3,471	3,431	3,484
10	2,127	2,135	2,033	2,251	2,233	2,426	2,731	2,801	2,930	3,038	3,217	3,178	3,538	3,469
11	2,084	2,123	2,156	2,041	2,338	2,355	2,547	2,873	2,882	2,982	3,127	3,325	3,241	3,573
12	2,132	2,092	2,129	2,180	2,059	2,361	2,378	2,580	2,892	2,893	3,004	3,155	3,339	3,245
Subtotals:	25,925	26,424	27,391	28,268	29,939	32,092	34,245	36,869	38,537	39,710	41,323	43,072	44,159	44,767
Pct Chg:		1.9%	3.7%	3.2%	5.9%	7.2%	6.7%	7.7%	4.5%	3%	4.1%	4.2%	2.5%	1.4%
SDC:	668	682	612	515	538	558	564	601	626	639	651	663	669	672
Totals:	26,593	27,106	28,003	28,783	30,477	32,650	34,809	37,470	39,163	40,349	41,974	43,735	44,828	45,439
Capacity:	30,816	30,816	32,536	32,632	33,482	34,576	36,698	36,848	37,798	37,798	37,948	37,948	37,948	37,948
Open Seats:	4,223	3,710	4,533	3,849	3,005	1,926	1,889	(622)	(1,365)	(2,551)	(4,026)	(5,787)	(6,880)	(7,491)

Source: IUSD13Mod5B15TIC (March 2013)

Facilities Planning



State Funds Received (2009 – 2012)

Project	State Share	District Share	% District Share	Project Total
Jeffrey Trail MS (1) (2)	\$ 13,349,621	\$ 52,156,420	80%	\$ 65,506,041
Stonegate ES	\$ 26,079,790	\$ 36,787,655	59%	\$ 62,867,445
Bonita Canyon ES Modernization	\$ 2,430,523	\$ 1,899,615	44%	\$ 4,330,138
Eastshore ES Modernization	\$ 2,621,026	\$ 1,809,392	41%	\$ 4,430,418
Northwood ES Modernization	\$ 1,972,327	\$ 2,159,983	52%	\$ 4,132,310
Santiago Hills ES Modernization (3)	\$ 2,212,587	\$ 3,409,810	61%	\$ 5,622,397
Stonecreek ES Modernization	\$ 2,496,802	\$ 2,539,751	50%	\$ 5,036,553
Sierra Vista MS Modernization (3)	\$ 4,660,900	\$ 1,930,016	29%	\$ 6,590,916
Woodbridge HS Modernization & Expansion	\$ 13,701,161	\$ 16,036,782	54%	\$ 29,737,943
Woodbridge HS Aquatics Center	\$ 0	\$ 7,357,587	100%	\$ 7,357,587
Lakeside MS Modernization	\$ 2,757,278	\$ 5,013,111	65%	\$ 7,770,389
Deerfield ES Modernization & Expansion (3)	\$ 4,278,722	\$ 9,182,051	68%	\$ 13,460,773
Stonecreek Relocatables	\$ 83,040	\$ 36,029	30%	\$ 119,069
Vista Verde Relocatables	\$ 439,480	\$ 193,135	31%	\$ 632,615
TOTALS / AVERAGE	\$ 77,083,257	\$ 140,511,337	Average 54%	\$ 217,594,594

Footnotes

General – All project values are reported from the committed or budgeted amounts as of 8/1/2013.

(1) – Project includes previously purchased land in Planning Area 5 (February 6, 1993) that was later exchanged with Irvine Company for current MS location in PA 40.

(2) – Project totals include estimated values based on preliminary budgets and are pending construction completion.

(3) – Project includes CDBG monies received from City of Irvine (Santiago Hills=\$420,674, Sierra Vista=\$550,521, Deerfield=\$504,397)

VII. School Allocations and Budgets – tab placeholder



School Allocations – Changes in School Site Allocations

As a result of the state fiscal crisis, we have revised the following school site allocations:

	07-08 Allocation	08-09 Allocation	09-10 Allocation	10-11, 11-12, 12-13 & 13-14 Allocation
Teacher Staffing Ratios:				
1-2	20.0:1	20.0:1	22.0:1	32.0:1
3	20.0:1	20.0:1	23.0:1	32.0:1
4-6	31.5:1	33.5:1	33.5:1	33.5:1
7-8 Overall	30.0:1	32.0:1	32.0:1	32.0:1
Humanities	28.5:1	30.5:1	30.5:1	32.0:1
9-12 Overall	30.0:1	32.0:1	32.0:1	32.0:1
English	27.0:1	29.0:1	29.0:1	32.0:1
Social Studies	29.0:1	31.0:1	31.0:1	32.0:1
Elem. School Supply Allocation	\$57.50/student	\$53.50/student	\$53.50/student	\$48.15/student
Middle School Supply Allocation	\$77.50/student	\$69.50/student	\$69.50/student	\$62.55/student
High School Supply Allocation	\$92.50/student	\$80.00/student	\$80.00/student	\$72.00/student
Elem School LAN Allocation	\$7,500 min.	\$7,000 min.	\$7,000 min.	\$7,000 min.
Middle School LAN Allocation	\$12,000 min.	\$8,500 min.	\$8,500 min	\$8,500 min.
High School LAN Allocation	\$32,000 min.	\$28,000 min.	\$28,000 min.	\$28,000 min.

Elementary and K-8 School Site Allocations 13-14

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 13-14		
	<u>Elementary</u>	<u>K-8</u>
Teachers:		
K	33.0:1	33.0:1
1-2	32.0:1	32.0:1
3	32.0:1	32.0:1
4-5	33.5:1	33.5:1
6	33.5:1	32.0:1
7-8		32.0:1
Principal	1.0 FTE*	1.0 FTE
Middle School Mgr/Asst. Principal		0.40 FTE minimum
Middle School Mgr/Asst. Principal Stipend		\$8,815/yr
Admin/Clerical	1.75 FTE minimum*	2.4 FTE minimum
Elementary School Library/Media Support	1.25 FTE minimum	1.25 FTE minimum
Middle School Library/Media Support		900:1 (7-8 only)
Middle School Counseling Support		1.0 FTE minimum
Custodial	1.75 FTE minimum	1.75 FTE minimum
Elementary School Campus Supervision	\$32.32/student (K-6) min.	\$32.32/student (K-5) min.
Middle School Campus Supervision		0.25 FTE minimum
Middle School Campus Supervision Discretionary		\$900/yr
Elementary School Supply Allocation	\$48.15/student	\$48.15/student
Middle School Supply Allocation		\$62.55/student
Technology, LAN Support	\$7,000 minimum	\$11,500 minimum
Admin/Clerical Back to School Days Allocation	10 days	10 days
4-6 Combo Class Allocation	\$1,500/class	\$1,500/class
Star Testing Allocation	\$1,000/yr	\$1,000/yr

*Allocations of: TOSA - 0.6 FTE and Clerical - 0.4875 FTE have been added at Woodbury and Stonegate Elementary Schools due to increased enrollment.

Note: min. stands for minimum

Middle and High School Site Allocations 13-14

MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 13-14		
	<u>Middle</u>	<u>High</u>
Teachers:		
7-8 Overall	32.0:1	
Humanities	32.0:1	
9-12 Overall		32.0:1
9 th Grade CSR		32.0:1
English		32.0:1
Social Studies		32.0:1
Principal	1.0 FTE	1.0 FTE
Assistant Principal	900:1, min. 0.8 FTE	1,800:1, min. 2.4 FTE
Assistant Principal Extra Duty Days		15 days
Admin/Clerical	600:1, min 2.75 FTE	1,600:1, min. 8.0 FTE
Library/Media Support	900:1, min. 0.8 FTE	1,800:1
Counseling	450:1, min. 1.0 FTE	450:1, min. 3.0 FTE
Athletic Director		0.6 FTE
Custodial	2.5 FTE	7.5 FTE
M & O Supervision		1.0 FTE
Campus Supervision	0.75 FTE	2.0 FTE
Campus Supervision Discretionary	\$2,700/yr	
Supply Allocation	\$62.55/student	\$72.00/student
Technology, LAN Support	\$8,500 minimum	\$29,000 minimum
Admin/Clerical Back to School Days Allocation	10 days	
Testing Allocation	\$1,000/yr	\$1,500/yr
Non-Athletic Shares		\$29.32/share (07-08 rate)

Alderwood Elementary School

Alderwood Elementary School

Enrollment (Oct. 2012 Enrollment)

802

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,035,156	\$2,538
Classified Salaries	245,902	307
Benefits	613,522	765
Supplies/Equipment	36,091	45
Contracts/Services/Other	2,525	3
Site Operations/Utilities	125,025	156
Total Unrestricted General Fund Program Expenditures	\$3,058,221	\$3,813
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$37,470	\$47
* School/Library Improvement (SLIP)	44,110	55
Lottery Instructional Materials	5,614	7
Total Restricted General Fund Program Expenditures	\$87,194	\$109
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,145,415	\$3,922

* Tier III Unrestricted

Bonita Canyon Elementary School

Bonita Canyon Elementary School

Enrollment (Oct. 2012 Enrollment)

470

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,380,553	\$2,937
Classified Salaries	177,146	377
Benefits	412,971	879
Supplies/Equipment	14,209	30
Contracts/Services/Other	8,422	18
Site Operations/Utilities	69,762	148
Total Unrestricted General Fund Program Expenditures	\$2,063,063	\$4,389
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$19,599	\$42
* School/Library Improvement (SLIP)	25,850	55
Lottery Instructional Materials	3,290	7
Total Restricted General Fund Program Expenditures	\$48,739	\$104
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,111,802	\$4,493

* Tier III Unrestricted

Brywood Elementary School

Brywood Elementary School

Enrollment (Oct. 2012 Enrollment)

598

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,487,297	\$2,487
Classified Salaries	219,581	367
Benefits	453,537	758
Supplies/Equipment	17,154	29
Contracts/Services/Other	11,640	19
Site Operations/Utilities	90,774	152
Total Unrestricted General Fund Program Expenditures	\$2,279,983	\$3,813
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$42,513	\$71
Limited English Program (EIA)	28,246	47
* School/Library Improvement (SLIP)	32,890	55
Lottery Instructional Materials	4,186	7
Total Restricted General Fund Program Expenditures	\$107,835	\$180
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,387,818	\$3,993

* Tier III Unrestricted

Canyon View Elementary School

Canyon View Elementary School

Enrollment (Oct. 2012 Enrollment)

769

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,054,540	\$2,672
Classified Salaries	237,178	308
Benefits	583,954	759
Supplies/Equipment	27,507	36
Contracts/Services/Other	9,520	12
Site Operations/Utilities	110,911	144
Total Unrestricted General Fund Program Expenditures	\$3,023,610	\$3,932
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$30,264	\$39
* School/Library Improvement (SLIP)	42,295	55
Lottery Instructional Materials	5,383	7
Total Restricted General Fund Program Expenditures	\$77,942	\$101
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,101,552	\$4,033

* Tier III Unrestricted

College Park Elementary School

College Park Elementary School

Enrollment (Oct. 2012 Enrollment)

835

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,181,042	\$2,612
Classified Salaries	227,639	273
Benefits	630,790	755
Supplies/Equipment	28,615	34
Contracts/Services/Other	11,590	14
Site Operations/Utilities	84,243	101
Total Unrestricted General Fund Program Expenditures	\$3,163,919	\$3,789
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$58,384	\$70
Limited English Program (EIA)	51,304	61
* School/Library Improvement (SLIP)	45,925	55
Lottery Instructional Materials	5,845	7
Total Restricted General Fund Program Expenditures	\$161,458	\$193
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,325,377	\$3,982

* Tier III Unrestricted

Culverdale Elementary School

Culverdale Elementary School

Enrollment (Oct. 2012 Enrollment)

711

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,904,765	\$2,679
Classified Salaries	252,117	355
Benefits	559,416	787
Supplies/Equipment	19,972	28
Contracts/Services/Other	14,263	20
Site Operations/Utilities	92,013	129
Total Unrestricted General Fund Program Expenditures	\$2,842,546	\$3,998
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$123,571	\$174
Limited English Program (EIA)	76,092	107
* School/Library Improvement (SLIP)	39,105	55
Lottery Instructional Materials	4,977	7
Total Restricted General Fund Program Expenditures	\$243,745	\$343
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,086,291	\$4,341

* Tier III Unrestricted

Deerfield Elementary School

Deerfield Elementary School

Enrollment (Oct. 2012 Enrollment)

660

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,759,647	\$2,666
Classified Salaries	214,415	325
Benefits	516,294	782
Supplies/Equipment	14,029	21
Contracts/Services/Other	17,750	27
Site Operations/Utilities	72,640	110
Total Unrestricted General Fund Program Expenditures	\$2,594,775	\$3,931
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$62,919	\$95
Limited English Program (EIA)	22,760	34
* School/Library Improvement (SLIP)	36,300	55
Lottery Instructional Materials	4,620	7
Total Restricted General Fund Program Expenditures	\$126,599	\$192
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,721,374	\$4,123

* Tier III Unrestricted

Eastshore Elementary School

Eastshore Elementary School

Enrollment (Oct. 2012 Enrollment)

618

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,696,102	\$2,745
Classified Salaries	211,962	343
Benefits	491,377	795
Supplies/Equipment	18,397	30
Contracts/Services/Other	11,360	18
Site Operations/Utilities	76,850	124
Total Unrestricted General Fund Program Expenditures	\$2,506,048	\$4,055
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$46,481	\$75
Limited English Program (EIA)	24,762	40
* School/Library Improvement (SLIP)	33,990	55
Lottery Instructional Materials	4,326	7
Total Restricted General Fund Program Expenditures	\$109,559	\$177
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,615,607	\$4,232

* Tier III Unrestricted

Greentree Elementary School

Greentree Elementary School

Enrollment (Oct. 2012 Enrollment)

542

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,445,268	\$2,667
Classified Salaries	206,957	382
Benefits	440,878	813
Supplies/Equipment	23,357	43
Contracts/Services/Other	2,740	5
Site Operations/Utilities	89,671	165
Total Unrestricted General Fund Program Expenditures	\$2,208,871	\$4,075
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$48,748	\$90
Limited English Program (EIA)	26,805	49
* School/Library Improvement (SLIP)	29,810	55
Lottery Instructional Materials	3,794	7
Total Restricted General Fund Program Expenditures	\$109,157	\$201
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,318,028	\$4,277

* Tier III Unrestricted

Meadow Park Elementary School

Meadowpark Elementary School

Enrollment (Oct. 2012 Enrollment)

663

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,626,043	\$2,453
Classified Salaries	241,410	364
Benefits	498,769	752
Supplies/Equipment	21,573	33
Contracts/Services/Other	10,850	16
Site Operations/Utilities	80,515	121
Total Unrestricted General Fund Program Expenditures	\$2,479,160	\$3,739
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$53,283	\$80
Limited English Program (EIA)	24,499	37
* School/Library Improvement (SLIP)	36,465	55
Lottery Instructional Materials	4,641	7
Total Restricted General Fund Program Expenditures	\$118,888	\$179
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,598,048	\$3,919

* Tier III Unrestricted

Northwood Elementary School

Northwood Elementary School

Enrollment (Oct. 2012 Enrollment)

692

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,784,280	\$2,578
Classified Salaries	225,139	325
Benefits	549,182	794
Supplies/Equipment	18,220	26
Contracts/Services/Other	15,100	22
Site Operations/Utilities	63,316	91
Total Unrestricted General Fund Program Expenditures	\$2,655,237	\$3,837
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$79,924	\$115
Limited English Program (EIA)	36,605	53
* School/Library Improvement (SLIP)	38,060	55
Lottery Instructional Materials	4,844	7
Total Restricted General Fund Program Expenditures	\$159,433	\$230
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,814,670	\$4,067

* Tier III Unrestricted

Oak Creek Elementary School

Oak Creek Elementary School

Enrollment (Oct. 2012 Enrollment)

882

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,153,890	\$2,442
Classified Salaries	203,790	231
Benefits	636,238	721
Supplies/Equipment	16,308	18
Contracts/Services/Other	26,160	30
Site Operations/Utilities	128,753	146
Total Unrestricted General Fund Program Expenditures	\$3,165,139	\$3,589
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$48,710	\$55
* School/Library Improvement (SLIP)	48,510	55
Lottery Instructional Materials	6,174	7
Total Restricted General Fund Program Expenditures	\$103,394	\$117
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,268,533	\$3,706

* Tier III Unrestricted

Santiago Hills Elementary School

Santiago Hills Elementary School

Enrollment (Oct. 2012 Enrollment)

638

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,634,295	\$2,562
Classified Salaries	214,678	336
Benefits	488,705	766
Supplies/Equipment	16,955	27
Contracts/Services/Other	13,765	22
Site Operations/Utilities	75,076	118
Total Unrestricted General Fund Program Expenditures	\$2,443,474	\$3,830
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$20,464	\$32
* School/Library Improvement (SLIP)	35,090	55
Lottery Instructional Materials	4,466	7
Total Restricted General Fund Program Expenditures	\$60,020	\$94
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,503,494	\$3,924

*Tier III Unrestricted

Springbrook Elementary School

Springbrook Elementary School

Enrollment (Oct. 2012 Enrollment)

658

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,642,839	\$2,497
Classified Salaries	229,906	349
Benefits	495,344	753
Supplies/Equipment	18,448	28
Contracts/Services/Other	13,235	20
Site Operations/Utilities	74,279	113
Total Unrestricted General Fund Program Expenditures	\$2,474,051	\$3,760
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$73,122	\$101
Limited English Program (EIA)	32,858	50
* School/Library Improvement (SLIP)	36,190	55
Lottery Instructional Materials	4,606	7
Total Restricted General Fund Program Expenditures	\$146,776	\$223
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,620,827	\$3,983

* Tier III Unrestricted

Stone Creek Elementary School

Stone Creek Elementary School

Enrollment (Oct. 2012 Enrollment)

556

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,405,275	\$2,527
Classified Salaries	216,973	390
Benefits	435,067	782
Supplies/Equipment	9,991	18
Contracts/Services/Other	16,780	30
Site Operations/Utilities	71,246	128
Total Unrestricted General Fund Program Expenditures	\$2,155,332	\$3,876
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$17,294	\$31
* School/Library Improvement (SLIP)	30,580	55
Lottery Instructional Materials	3,892	7
Total Restricted General Fund Program Expenditures	\$51,766	\$93
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,207,098	\$3,970

* Tier III Unrestricted

Stonegate Elementary School

Stonegate Elementary School

Enrollment (Oct. 2012 Enrollment)

933

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,366,131	\$2,536
Classified Salaries	260,603	279
Benefits	694,488	744
Supplies/Equipment	25,424	27
Contracts/Services/Other	19,500	21
Site Operations/Utilities	104,633	112
Total Unrestricted General Fund Program Expenditures	\$3,470,779	\$3,720
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$41,505	\$44
* School/Library Improvement (SLIP)	51,315	55
Lottery Instructional Materials	6,531	7
Total Restricted General Fund Program Expenditures	\$99,351	\$106
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,570,130	\$3,827

* Tier III Unrestricted

Turtle Rock Elementary School

Turtle Rock Elementary School

Enrollment (Oct. 2012 Enrollment)

863

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,375,379	\$2,752
Classified Salaries	257,664	299
Benefits	654,706	759
Supplies/Equipment	27,633	32
Contracts/Services/Other	13,920	16
Site Operations/Utilities	60,366	70
Total Unrestricted General Fund Program Expenditures	\$3,389,668	\$3,928
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$68,587	\$79
Limited English Program (EIA)	40,064	46
* School/Library Improvement (SLIP)	47,465	55
Lottery Instructional Materials	6,041	7
Total Restricted General Fund Program Expenditures	\$162,157	\$188
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,551,825	\$4,116

* Tier III Unrestricted

University Park Elementary School

University Park Elementary School

Enrollment (Oct. 2012 Enrollment)

577

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,637,778	\$2,838
Classified Salaries	214,301	371
Benefits	491,757	852
Supplies/Equipment	19,735	34
Contracts/Services/Other	8,048	14
Site Operations/Utilities	92,778	161
Total Unrestricted General Fund Program Expenditures	\$2,464,397	\$4,271
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$78,224	\$136
Limited English Program (EIA)	53,322	92
* School/Library Improvement (SLIP)	31,735	55
Lottery Instructional Materials	4,039	7
Total Restricted General Fund Program Expenditures	\$167,320	\$290
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,631,717	\$4,561

* Tier III Unrestricted

Westpark Elementary School

Westpark Elementary School

Enrollment (Oct. 2012 Enrollment)

712

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,830,197	\$2,571
Classified Salaries	217,593	306
Benefits	544,573	765
Supplies/Equipment	25,204	35
Contracts/Services/Other	9,079	13
Site Operations/Utilities	126,863	178
Total Unrestricted General Fund Program Expenditures	\$2,753,509	\$3,867
<u>Restricted General Fund Program Expenditures</u>		
Title I	\$55,550	\$78
Limited English Program (EIA)	36,605	51
* School/Library Improvement (SLIP)	39,160	55
Lottery Instructional Materials	4,984	7
Total Restricted General Fund Program Expenditures	\$136,299	\$113
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,889,808	\$3,981

* Tier III Unrestricted

Woodbury Elementary School

Woodbury Elementary School

Enrollment (Oct. 2012 Enrollment)

940

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,259,788	\$2,404
Classified Salaries	272,439	290
Benefits	689,931	734
Supplies/Equipment	37,866	40
Contracts/Services/Other	7,395	8
Site Operations/Utilities	110,535	118
Total Unrestricted General Fund Program Expenditures	\$3,377,954	\$3,594
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$0	\$0
Limited English Program (EIA)	52,457	56
* School/Library Improvement (SLIP)	51,700	55
Lottery Instructional Materials	6,580	7
Total Restricted General Fund Program Expenditures	\$110,737	\$118
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,488,691	\$3,711

* Tier III Unrestricted

Plaza Vista K-8 School

Plaza Vista K-8 School

Enrollment (Oct. 2012 Enrollment)

965

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,694,886	\$2,793
Classified Salaries	237,632	246
Benefits	741,421	768
Supplies/Equipment	29,748	31
Contracts/Services/Other	21,037	22
Site Operations/Utilities	128,017	133
Counseling Program	104,835	109
Total Unrestricted General Fund Program Expenditures	\$3,957,576	\$4,101
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$51,016	\$53
* School/Library Improvement (SLIP)	49,408	51
Lottery Instructional Materials	6,755	7
Total Restricted General Fund Program Expenditures	\$107,179	\$111
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,064,755	\$4,212

* Tier III Unrestricted

Vista Verde K-8 School

Vista Verde K-8 School

Enrollment (Oct. 2012 Enrollment)

938

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,705,347	\$2,884
Classified Salaries	209,666	224
Benefits	766,245	817
Supplies/Equipment	31,778	34
Contracts/Services/Other	17,390	19
Site Operations/Utilities	141,859	151
Counseling Program	68,335	73
Total Unrestricted General Fund Program Expenditures	\$3,940,620	\$4,201
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$21,617	\$23
* School Safety (AB1113)	5,043	5
* School/Library Improvement (SLIP)	48,075	51
Lottery Instructional Materials	6,566	6
Total Restricted General Fund Program Expenditures	\$81,301	\$87
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,021,921	\$4,288

* Tier III Unrestricted

Jeffrey Trail Middle School

Jeffrey Trail Middle School

Enrollment (Projected Enrollment)

650

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,315,274	\$2,023
Classified Salaries	204,644	315
Benefits	429,689	661
Supplies/Equipment	34,858	54
Contracts/Services/Other	8,500	13
Site Operations/Utilities	142,000	218
Counseling Program	105,599	162
Total Unrestricted General Fund Program Expenditures	\$2,240,564	\$3,447
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$0	\$0
* School Safety (AB1113)	10,114	16
* School/Library Improvement (SLIP)	23,400	36
Lottery Instructional Materials	4,550	7
Total Restricted General Fund Program Expenditures	\$38,064	\$59
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,278,628	\$3,506

* Tier III Unrestricted

Lakeside Middle School

Lakeside Middle School

Enrollment (Oct. 2012 Enrollment)

772

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,985,971	\$2,573
Classified Salaries	265,791	344
Benefits	632,917	820
Supplies/Equipment	38,089	49
Contracts/Services/Other	12,900	17
Site Operations/Utilities	117,841	153
Counseling Program	170,199	220
Total Unrestricted General Fund Program Expenditures	\$3,223,708	\$4,176
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$73,689	\$95
Limited English Program (EIA)	21,329	28
* School Safety (AB1113)	12,721	16
* School/Library Improvement (SLIP)	27,792	36
Lottery Instructional Materials	5,404	7
Total Restricted General Fund Program Expenditures	\$140,935	\$183
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,364,643	\$4,358

* Tier III Unrestricted

Rancho San Joaquin Middle School

Rancho San Joaquin Middle School

Enrollment (Oct. 2012 Enrollment)

869

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,449,372	\$2,819
Classified Salaries	269,840	311
Benefits	723,135	832
Supplies/Equipment	36,901	42
Contracts/Services/Other	20,155	23
Site Operations/Utilities	147,998	170
Counseling Program	231,497	266
Total Unrestricted General Fund Program Expenditures	\$3,878,898	\$4,464
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$26,229	\$30
* School Safety (AB1113)	12,872	15
* School/Library Improvement (SLIP)	31,284	36
Lottery Instructional Materials	6,083	7
Total Restricted General Fund Program Expenditures	\$76,468	\$88
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,955,366	\$4,552

* Tier III Unrestricted

Sierra Vista Middle School

Sierra Vista Middle School

Enrollment (Projected Enrollment)

850

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,047,105	\$3,585
Classified Salaries	274,225	323
Benefits	919,220	1,081
Supplies/Equipment	33,603	40
Contracts/Services/Other	13,265	16
Site Operations/Utilities	112,456	132
Counseling Program	237,958	280
Total Unrestricted General Fund Program Expenditures	\$4,637,832	\$5,456
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$22,770	\$27
* School Safety (AB1113)	10,114	12
* School/Library Improvement (SLIP)	20,880	25
Lottery Instructional Materials	4,060	5
Total Restricted General Fund Program Expenditures	\$57,824	\$68
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,695,656	\$5,524

* Tier III Unrestricted

Venado Middle School

Venado Middle School

Enrollment (Oct. 2012 Enrollment)

646

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,980,448	\$3,066
Classified Salaries	231,696	359
Benefits	592,140	917
Supplies/Equipment	31,782	49
Contracts/Services/Other	11,325	18
Site Operations/Utilities	115,774	179
Counseling Program	105,329	163
Total Unrestricted General Fund Program Expenditures	\$3,068,494	\$4,750
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$61,785	\$96
Limited English Program (EIA)	9,223	14
* School Safety (AB1113)	9,737	15
* School/Library Improvement (SLIP)	23,256	36
Lottery Instructional Materials	4,522	7
Total Restricted General Fund Program Expenditures	\$108,523	\$168
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,177,017	\$4,918

* Tier III Unrestricted

South Lake Middle School

Southlake Middle School

Enrollment (Oct. 2012 Enrollment)

654

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,829,596	\$2,798
Classified Salaries	248,363	380
Benefits	571,833	874
Supplies/Equipment	26,323	40
Contracts/Services/Other	17,285	26
Site Operations/Utilities	106,965	164
Counseling Program	105,599	161
Total Unrestricted General Fund Program Expenditures	\$2,905,964	\$4,443
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$102,598	\$157
Limited English Program (EIA)	16,429	25
* School Safety (AB1113)	10,873	17
* School/Library Improvement (SLIP)	23,544	36
Lottery Instructional Materials	4,578	7
Total Restricted General Fund Program Expenditures	\$158,022	\$242
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,063,986	\$4,685

* Tier III Unrestricted

Irvine High School

Irvine High School

Enrollment (Oct. 2012 Enrollment)	1,782	
	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$5,059,809	\$2,839
Classified Salaries	854,341	479
Benefits	1,621,515	910
Supplies/Equipment	76,256	43
Contracts/Services/Other	57,248	32
Site Operations/Utilities	405,374	227
Athletics Base Program	340,252	191
Counseling Program	404,016	227
Total Unrestricted General Fund Program Expenditures	\$8,818,811	\$4,949
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$38,622	\$22
* CAHSEE	22,228	12
* IMF Realignment Program	82,863	47
* School Safety (AB1113)	66,267	37
* School/Library Improvement (SLIP)	39,204	22
Lottery Instructional Materials	12,474	7
Total Restricted General Fund Program Expenditures	\$261,658	\$147
TOTAL LOCATION PROGRAM EXPENDITURES	\$9,080,469	\$5,096

* Tier III Unrestricted

Northwood High School

Northwood High School

Enrollment (Oct. 2012 Enrollment)

1,966

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$5,427,863	\$2,761
Classified Salaries	826,081	420
Benefits	1,708,635	869
Supplies/Equipment	102,147	52
Contracts/Services/Other	42,605	22
Site Operations/Utilities	382,495	195
Athletic Base Program	361,171	184
Counseling Program	415,998	212
Total Unrestricted General Fund Program Expenditures	\$9,266,995	\$4,714
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$16,414	\$8
*CAHSEE	6,132	3
*IMF Realignment Program	91,419	47
*School Safety (AB1113)	78,495	40
*School/Library Improvement (SLIP)	43,252	22
Lottery Instructional Materials	13,762	7
Total Restricted General Fund Program Expenditures	\$249,474	\$127
TOTAL LOCATION PROGRAM EXPENDITURES	\$9,516,469	\$4,841

* Tier III Unrestricted

University High School

University High School

Enrollment (Oct. 2012 Enrollment)

2,464

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,784,241	\$2,753
Classified Salaries	960,603	390
Benefits	2,107,971	856
Supplies/Equipment	116,638	47
Contracts/Services/Other	56,970	23
Site Operations/Utilities	369,013	150
Athletics Base Program	369,626	150
Counseling Program	509,167	207
Total Unrestricted General Fund Program Expenditures	\$11,274,229	\$4,576
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$58,510	\$24
Carl Perkins	100,492	41
*CAHSEE	18,779	8
*IMF Realignment Program	114,576	47
*School Safety (AB1113)	70,735	29
*School/Library Improvement (SLIP)	54,208	22
Lottery Instructional Materials	17,248	7
Total Restricted General Fund Program Expenditures	\$434,548	\$176
TOTAL LOCATION PROGRAM EXPENDITURES	\$11,708,777	\$4,752

* Tier III Unrestricted

Woodbridge High School

Woodbridge High School

Enrollment (Oct. 2012 Enrollment)	2,384	
	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,229,036	\$2,613
Classified Salaries	945,638	397
Benefits	1,989,802	835
Supplies/Equipment	116,522	49
Contracts/Services/Other	57,326	24
Site Operations/Utilities	417,817	175
Athletics Base Program	358,951	151
Counseling Program	531,737	223
Total Unrestricted General Fund Program Expenditures	\$10,646,829	\$4,466
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$40,928	\$17
* CAHSEE	12,647	5
* IMF Realignment Program	110,856	47
* School Safety (AB1113)	64,904	27
* School/Library Improvement (SLIP)	52,448	22
Lottery Instructional Materials	16,688	7
Total Restricted General Fund Program Expenditures	\$298,471	\$125
TOTAL LOCATION PROGRAM EXPENDITURES	\$10,945,300	\$4,591

* Tier III Unrestricted

Creekside High School

Creekside High School

Enrollment (Enrollment-P2-Apr. 2013)

205

	2013-14 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$871,567	\$4,252
Classified Salaries	313,124	1,527
Benefits	325,901	1,590
Supplies/Equipment	3,510	17
Contracts/Services/Other	11,750	57
Site Operations/Utilities	101,603	496
Counseling Program	174,229	850
Total Unrestricted General Fund Program Expenditures	\$1,801,684	\$8,789
<u>Restricted General Fund Program Expenditures</u>		
Limited English Program (EIA)	\$6,917	\$34
* CAHSEE	10,731	52
* IMF Realignment Program	7,022	34
* School Safety (AB1113)	69,824	341
* School/Library Improvement (SLIP)	3,322	16
Lottery Instructional Materials	1,057	5
Total Restricted General Fund Program Expenditures	\$98,873	\$482
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,900,557	\$9,271

* Tier III Unrestricted

Multi-Year Projections Tab Placeholder



Irvine Unified School District
2013-14 Budget
General Fund

DESCRIPTION	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
<u>A.</u> <u>REVENUES</u>						
Revenue Limit Sources	\$ 145,315,979	\$ 148,555,407	\$ 165,029,458	\$ 165,046,315	\$ 173,302,554	\$ 188,271,932
Federal Revenues	16,552,433	12,832,514	8,664,286	9,289,209	9,289,209	9,289,209
Other State Revenues	31,151,436	34,544,328	38,749,238	37,233,851	42,952,477	43,755,803
Other Local Revenue	20,005,878	19,919,423	18,963,442	14,081,176	14,157,617	14,235,787
 TOTAL REVENUES	 \$ 213,025,726	 \$ 215,851,672	 \$ 231,406,424	 \$ 225,650,551	 \$ 239,701,857	 \$ 255,552,731
 <u>B.</u> <u>EXPENDITURES</u>						
Certificated Salaries	\$ 104,121,292	\$ 108,099,647	\$ 110,108,838	\$ 114,823,786	\$ 121,051,128	\$ 127,750,480
Classified Salaries	35,200,894	37,490,222	38,180,804	38,630,875	39,547,613	40,316,029
Employee Benefits	38,975,515	42,158,299	42,480,998	43,423,325	44,568,997	45,605,727
Books and Supplies	8,547,325	9,226,305	9,113,853	14,046,658	15,780,387	10,741,020
Services, Other Oper. Exps	18,182,531	18,447,239	18,033,141	17,835,260	18,902,597	20,183,610
Capital Outlay	622,576	395,981	421,874	637,967	646,253	657,459
Other Outgo	3,732,059	3,759,812	3,822,478	3,983,537	3,983,586	3,983,647
Direct Support/Indirect Costs	(252,130)	(191,408)	(216,537)	(191,407)	50,000	350,000
 TOTAL EXPENDITURES	 \$ 209,130,062	 \$ 219,386,097	 \$ 221,945,448	 \$ 233,190,001	 \$ 244,530,561	 \$ 249,587,972
 <u>C.</u> <u>EXCESS (DEFICIENCY)</u>	 \$ 3,895,663	 \$ (3,534,425)	 \$ 9,460,977	 \$ (7,539,450)	 \$ (4,828,704)	 \$ 5,964,759

**Irvine Unified School District
2013-14 Budget
General Fund**

DESCRIPTION	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	\$ 1,570,153	\$ 1,278,402	\$ 1,504,392	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000
Interfund Transfers In - Other	1,850,000	125,000	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	387,285	1,420,559	848,420	533,420	533,420	533,420
Interfund Trfs Out - Def. Maint	100,000	2,093,240	0	0	0	0
Interfund Trfs Out - Cafeteria	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Interfund Trfs Out - Post Retiree Benefit Fd	0	0	0	0	0	0
Other Sources - Other	127,073	127,073	127,073	127,073	127,073	127,073
Contributions to Restricted Programs	0	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	0	0	0
Total Other Sources/Uses	\$ 1,959,941	\$ (3,083,324)	\$ (316,955)	\$ (486,347)	\$ (486,347)	\$ (486,347)
<u>E. NET INCREASE (DECREASE)</u>	5,855,604	(6,617,749)	9,144,022	(8,025,797)	(5,315,051)	5,478,412
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ 45,797,660	\$ 51,653,264	\$ 45,035,515	\$ 54,179,537	\$ 46,153,740	\$ 40,838,689
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	45,797,660	51,653,264	45,035,515	54,179,537	46,153,740	40,838,689
Ending Balance, June 30,	<u>\$ 51,653,264</u>	<u>\$ 45,035,515</u>	<u>\$ 54,179,537</u>	<u>\$ 46,153,740</u>	<u>\$ 40,838,689</u>	<u>\$ 46,317,101</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	288,937	365,929	319,480	250,000	250,000	250,000
Prepaid Expenses	1,840	13,190	16,336	0	0	0
<u>Board Assigned</u>						
Economic Uncertainties	6,500,000	6,800,000	7,000,000	7,045,000	7,400,000	7,550,000
%	3.09%	3.06%	3.14%	3.01%	3.01%	3.01%
Other Assignments	5,824,957	5,878,345	6,187,817	6,187,817	352,618	352,618
Carryover	0	0	3,665,146	0	0	0
City/IPSF Class Size Reduction	0	0	0	0	0	0
Reserved for Compensation	0	0	0	0	0	0
Reserved for Compensation	0	0	0	0	0	0
Reserved for Compensation	0	0	0	0	0	0
Reserve for One-time Expenditures	0	0	0	0	0	0
Board Assigned	38,887,531	31,828,050	40,522,240	32,520,923	32,686,071	38,014,483

**Irvine Unified School District
2013-14 Budget
Unrestricted**

DESCRIPTION	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
A. REVENUES						
Revenue Limit Sources	\$ 145,315,979	\$ 148,555,407	\$ 165,029,458	\$ 165,046,315	\$ 173,302,554	\$ 188,271,932
Federal Revenues	315,535	307,642	(169,438)	140,000	140,000	140,000
Other State Revenues	11,589,655	14,599,591	18,427,860	12,109,859	22,260,854	22,571,287
Other Local Revenue	10,084,925	9,891,063	8,791,157	7,738,235	7,814,676	7,892,846
 TOTAL REVENUES	 \$ 167,306,094	 \$ 173,353,704	 \$ 192,079,037	 \$ 185,034,409	 \$ 203,518,084	 \$ 218,876,065
B. EXPENDITURES						
Certificated Salaries	79,456,895	86,987,458	88,846,302	93,114,350	98,823,173	104,994,820
Classified Salaries	21,373,360	22,067,671	22,090,100	23,077,186	23,963,485	24,678,910
Employee Benefits	28,566,500	30,432,159	32,320,781	33,195,336	34,264,196	35,222,725
Books and Supplies	4,160,955	4,443,320	4,379,891	5,474,712	6,074,501	6,700,710
Services, Other Oper. Exps	6,386,578	7,047,669	8,010,715	7,804,964	8,564,305	9,506,891
Capital Outlay	210,750	126,928	100,510	113,467	121,753	132,959
Other Outgo	1,494,578	1,512,042	1,562,414	1,335,372	1,335,372	1,335,372
Direct Support/Indirect Costs	(1,990,419)	(626,130)	(1,751,872)	(1,815,168)	(1,573,761)	(1,273,761)
 TOTAL EXPENDITURES	 \$ 139,659,196	 \$ 151,991,117	 \$ 155,558,841	 \$ 162,300,219	 \$ 171,573,024	 \$ 181,298,626
C. EXCESS (DEFICIENCY)	 \$ 27,646,898	 \$ 21,362,586	 \$ 36,520,196	 \$ 22,734,190	 \$ 31,945,060	 \$ 37,577,439

**Irvine Unified School District
2013-14 Budget
Unrestricted**

DESCRIPTION	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	\$ 1,570,153	\$ 1,278,402	\$ 1,504,392	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000
Interfund Transfers In - Other	1,850,000	125,000	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	322,285	1,355,559	783,420	533,420	533,420	533,420
Interfund Trfs Out - Def. Maint	0	1,243,240	0	0	0	0
Interfund Trfs Out - Cafeteria	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Interfund Trfs Out - Post Retiree Benefit Fd	0	0	0	0	0	0
Other Sources - Other	127,073	127,073	127,073	127,073	127,073	127,073
Debt Service - Energy Loan Repayment	0	0	0	0	0	0
Debt Service - State Loan Repayment	0	0	0	0	0	0
Contributions to Restricted Programs	(21,643,336)	(25,875,820)	(27,423,271)	(30,273,640)	(30,938,565)	(31,612,680)
Total Other Sources/Uses	\$ (19,518,395)	\$ (28,044,144)	\$ (27,675,225)	\$ (30,759,987)	\$ (31,424,912)	\$ (32,099,027)
<u>E. NET INCREASE (DECREASE)</u>	8,128,503	(6,681,558)	8,844,971	(8,025,797)	520,148	5,478,412
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	37,699,804	45,828,307	39,146,750	47,991,720	39,965,923	40,486,071
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	37,699,804	45,828,307	39,146,750	47,991,720	39,965,923	40,486,071
Ending Balance, June 30,	<u>\$ 45,828,307</u>	<u>\$ 39,146,750</u>	<u>\$ 47,991,720</u>	<u>\$ 39,965,923</u>	<u>\$ 40,486,071</u>	<u>\$ 45,964,483</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	288,937	365,929	319,480	250,000	250,000	250,000
Prepaid Expenses	1,840	2,770	16,336			
<u>Board Assigned</u>						
Economic Uncertainties	6,500,000	6,800,000	7,000,000	7,045,000	7,400,000	7,550,000
Carryover	0	0	0	0	0	0
City/IPSF Class Size Reduction	0	0	0	0	0	0
Reserved for Compensation	0	0	0	0	0	0
Reserved for Compensation	0	0	0	0	0	0
Reserved for Compensation	0	0	0	0	0	0
Reserve for One-time Expenditures	0	0	0	0	0	0
Board Assigned	38,887,531	31,828,050	40,522,240	32,520,923	32,686,071	38,014,483

**Irvine Unified School District
2013-14 Budget
Restricted**

DESCRIPTION	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
<u>A.</u> REVENUES						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	16,236,898	12,524,871	8,833,725	9,149,209	9,149,209	9,149,209
Other State Revenues	19,561,781	19,944,737	20,321,378	25,123,992	20,691,623	21,184,516
Other Local Revenue	9,920,953	10,028,359	10,172,285	6,342,941	6,342,941	6,342,941
TOTAL REVENUES	\$ 45,719,632	\$ 42,497,968	\$ 39,327,388	\$ 40,616,142	\$ 36,183,773	\$ 36,676,666
<u>B.</u> EXPENDITURES						
Certificated Salaries	24,664,397	21,112,189	21,262,536	21,709,436	22,227,955	22,755,660
Classified Salaries	13,827,534	15,422,551	16,090,704	15,553,689	15,584,128	15,637,119
Employee Benefits	10,409,015	11,726,140	10,160,216	10,227,989	10,304,801	10,383,002
Books and Supplies	4,386,370	4,782,985	4,733,962	8,571,946	9,705,886	4,040,310
Services, Other Oper. Exps	11,795,953	11,399,570	10,022,426	10,030,296	10,338,292	10,676,719
Capital Outlay	411,826	269,054	321,364	524,500	524,500	524,500
Other Outgo	2,237,481	2,247,770	2,260,064	2,648,165	2,648,214	2,648,275
Direct Support/Indirect Costs	1,738,290	434,721	1,535,335	1,623,761	1,623,761	1,623,761
TOTAL EXPENDITURES	\$ 69,470,867	\$ 67,394,980	\$ 66,386,607	\$ 70,889,782	\$ 72,957,537	\$ 68,289,346
<u>C.</u> EXCESS (DEFICIENCY)	\$ (23,751,235)	\$ (24,897,012)	\$ (27,059,219)	\$ (30,273,640)	\$ (36,773,764)	\$ (31,612,680)

**Irvine Unified School District
2013-14 Budget
Restricted**

DESCRIPTION	2010-11 Actuals	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In - Other	0	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	65,000	65,000	65,000	0	0	0
Interfund Trfs Out - Def. Maint	100,000	850,000	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Interfund Trfs Out - Post Retiree Benefit Fd	0	0	0	0	0	0
Interfund Trfs Out - Other	0	0	0	0	0	0
Other Sources - Other	0	0	0	0	0	0
Debt Service - Energy Loan Repayment	0	0	0	0	0	0
Debt Service - State Loan Repayment	0	0	0	0	0	0
Contributions to Restricted Programs	21,643,336	25,875,820	27,423,271	30,273,640	30,938,565	31,612,680
Total Other Sources/Uses	\$ 21,478,336	\$ 24,960,820	\$ 27,358,271	\$ 30,273,640	\$ 30,938,565	\$ 31,612,680
<u>E. NET INCREASE (DECREASE)</u>	(2,272,899)	63,809	299,051	0	(5,835,199)	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	8,097,856	5,824,957	5,888,765	6,187,817	6,187,817	352,618
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	8,097,856	5,824,957	5,888,765	6,187,817	6,187,817	352,618
Ending Balance, June 30,	<u>\$ 5,824,957</u>	<u>\$ 5,888,765</u>	<u>\$ 6,187,817</u>	<u>\$ 6,187,817</u>	<u>\$ 352,618</u>	<u>\$ 352,618</u>

IX. Other Funds – tab placeholder



Other District Funds

Adult Education Fund (Fund 11)

The Adult Education Fund is used to account for all revenue and expenditures related to IUSD's Adult Education Program.

Child Development Fund (Fund 12)

The Child Development Fund contains the revenue and expenditures for the Children's Center Programs such as Head Start, Wrap Around, and Latchkey. These federal, state and local programs provide low cost child care for Irvine families.

Cafeteria Fund (Fund 13)

Irvine Unified maintains a separate fund for all activities related to the Food Service Program. This fund pays for all food service employees and the food that is purchased and prepared for the students and staff at Irvine Unified Schools. Revenues are generated through food sales.

Deferred Maintenance Fund (Fund 14)

Irvine Unified maintains a separate fund for all activities related to Deferred Maintenance. Previously, the State funded this program. The District no longer receives separate funds to operate this program.

Capital Facilities Fund (Fund 25)

The Capital Facilities Fund was created in 1986-87 for the collection of fees paid by developers and individuals prior to the issuance of building permits. This fund is used in conjunction with other IUSD facility funds to provide resources for building and renovating Irvine schools. The majority of funds are held in reserve until specific projects are identified.

County School Facilities Fund (Fund 35)

This fund contains state apportionments for school facility projects. IUSD has participated in both the state modernization program and the new construction program.

Special Reserve Fund – Capital Projects (Fund 40)

The IUSD Special Reserve Fund was established to control locally generated funds that are targeted for site improvements and other capital expenditures related to school facilities. These funds are planned to be used in the future after all other facilities funds have been exhausted.

Other District Funds

Capital Project Fund for Blended Component Units (Fund 49)

The Capital Project Fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts (CFD). CFD funds are used to purchase land and build schools in new community developments.

Debt Service Fund for Blended Component Units (Fund 52)

The Debt Service Fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts.

Workers Compensation Fund (Fund 68)

This fund contains the activity for the self-insured Workers Compensation Fund. Revenue from this fund is received from payroll related costs. Expenditures include medical and other payments related to on the job injuries and secondary insurance coverage.

Health and Welfare Fund (Fund 69)

IUSD maintains a health benefit package for employees which includes, medical, dental, vision, life and disability coverage. Like the Workers Compensation Fund, the Health Insurance Fund is also a self-insurance fund. Contributions are received from other district funds for each eligible employee. Dependent coverage is offered at a cost to the employee. Revenues from contributions and dependent co-pays are used to pay claims and other costs associated with managing the health plan.

Insurance Reserve Fund (Fund 70)

The Insurance Reserve Fund was established to maintain the necessary reserve required for the self-insurance funds. Expenditures in this fund would be available to pay for losses sustained in the other self-insurance funds if claims and other expenses exceeded contributions.

Property/Liability Fund (Fund 81)

The Property/Liability Fund operates as a self-insured fund as well. Secondary insurance coverage is purchased for amount above the Self Insured Retention (SIR).

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	217,837	217,837	0	230,345	230,345
TOTAL REVENUES	0	217,837	217,837	0	230,345	230,345
B. EXPENDITURES						
Certificated Salaries	0	137,992	137,992	0	142,655	142,655
Classified Salaries	0	41,697	41,697	0	42,530	42,530
Employee Benefits	0	33,871	33,871	0	35,104	35,104
Books and Supplies	0	22,831	22,831	0	11,253	11,253
Services, Other Oper. Exps	0	8,977	8,977	0	9,655	9,655
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	8,485	8,485
TOTAL EXPENDITURES	0	245,367	245,367	0	249,682	249,682
C. EXCESS (DEFICIENCY)	0	(27,530)	(27,530)	0	(19,337)	(19,337)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
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	(27,530)	(27,530)	0	(19,337)	(19,337)
F. FUND BALANCE						
Beginning Balance, July 1,	0	67,708	67,708	0	40,178	40,178
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	67,708	67,708	0	40,178	40,178
Ending Balance, June 30,	<u>0</u>	<u>40,178</u>	<u>40,178</u>	<u>0</u>	<u>20,841</u>	<u>20,841</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	1,285,794	1,285,794	0	629,928	629,928
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	60,034	60,034	0	407,790	407,790
TOTAL REVENUES	0	1,345,828	1,345,828	0	1,037,718	1,037,718
B. EXPENDITURES						
Certificated Salaries	0	108,515	108,515	0	0	0
Classified Salaries	0	767,221	767,221	0	542,701	542,701
Employee Benefits	0	277,320	277,320	0	220,369	220,369
Books and Supplies	0	95,881	95,881	0	357,478	357,478
Services, Other Oper. Exps	0	56,848	56,848	0	59,162	59,162
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	41,439	41,439	0	17,922	17,922
TOTAL EXPENDITURES	0	1,347,224	1,347,224	0	1,197,632	1,197,632
C. EXCESS (DEFICIENCY)	0	(1,395)	(1,395)	0	(159,914)	(159,914)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 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 - 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	(1,395)	(1,395)	0	(159,914)	(159,914)
F. FUND BALANCE						
Beginning Balance, July 1,	0	201,098	201,098	0	199,703	199,703
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	201,098	201,098	0	199,703	199,703
Ending Balance, June 30,	<u>0</u>	<u>199,703</u>	<u>199,703</u>	<u>0</u>	<u>39,789</u>	<u>39,789</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	1,668,602	1,668,602	0	1,700,000	1,700,000
Other State Revenues	0	126,580	126,580	0	130,000	130,000
Other Local Revenues	0	3,950,474	3,950,474	0	3,892,660	3,892,660
TOTAL REVENUES	0	5,745,656	5,745,656	0	5,722,660	5,722,660
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	2,046,781	2,046,781	0	2,119,226	2,119,226
Employee Benefits	0	736,969	736,969	0	786,836	786,836
Books and Supplies	0	2,378,246	2,378,246	0	2,509,900	2,509,900
Services, Other Oper. Exps	0	47,411	47,411	0	71,173	71,173
Capital Outlay	0	93,520	93,520	0	45,000	45,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	167,222	167,222	0	165,000	165,000
TOTAL EXPENDITURES	0	5,470,149	5,470,149	0	5,697,135	5,697,135
C. EXCESS (DEFICIENCY)	0	275,507	275,507	0	25,525	25,525

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 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	275,507	275,507	0	25,525	25,525
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,352,134	1,352,134	0	1,627,642	1,627,642
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,352,134	1,352,134	0	1,627,642	1,627,642
Ending Balance, June 30,	<u>0</u>	<u>1,627,642</u>	<u>1,627,642</u>	<u>0</u>	<u>1,653,167</u>	<u>1,653,167</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	2,805	2,805	0	3,000	3,000
TOTAL REVENUES	0	2,805	2,805	0	3,000	3,000
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	14,200	14,200	0	0	0
Services, Other Oper. Exps	0	152,787	152,787	0	242,000	242,000
Capital Outlay	0	493,916	493,916	0	385,000	385,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	660,903	660,903	0	627,000	627,000
C. EXCESS (DEFICIENCY)	0	(658,098)	(658,098)	0	(624,000)	(624,000)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	250,000	250,000	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
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	250,000	250,000	0	0	0
E. NET INCREASE (DECREASE)	0	(408,098)	(408,098)	0	(624,000)	(624,000)
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,230,326	1,230,326	0	822,227	822,227
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,230,326	1,230,326	0	822,227	822,227
Ending Balance, June 30,	<u>0</u>	<u>822,227</u>	<u>822,227</u>	<u>0</u>	<u>198,227</u>	<u>198,227</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	4,381,496	4,381,496	0	2,830,000	2,830,000
TOTAL REVENUES	0	4,381,496	4,381,496	0	2,830,000	2,830,000
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	0	0	0	0	0
Services, Other Oper. Exps	0	77,333	77,333	0	74,368	74,368
Capital Outlay	0	500	500	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	77,833	77,833	0	74,368	74,368
C. EXCESS (DEFICIENCY)	0	4,303,664	4,303,664	0	2,755,632	2,755,632

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	950,908	950,908	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	950,908	950,908	0	0	0
E. NET INCREASE (DECREASE)	0	5,254,572	5,254,572	0	2,755,632	2,755,632
F. FUND BALANCE						
Beginning Balance, July 1,	0	5,184,796	5,184,796	0	10,439,368	10,439,368
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,184,796	5,184,796	0	10,439,368	10,439,368
Ending Balance, June 30,	<u>0</u>	<u>10,439,368</u>	<u>10,439,368</u>	<u>0</u>	<u>13,195,000</u>	<u>13,195,000</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	152,404	152,404	0	150,000	150,000
TOTAL REVENUES	0	152,404	152,404	0	150,000	150,000
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	342	342	0	0	0
Services, Other Oper. Exps	0	63,837	63,837	0	48,300	48,300
Capital Outlay	0	9,062,930	9,062,930	0	26,887,125	26,887,125
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	9,127,108	9,127,108	0	26,935,425	26,935,425
C. EXCESS (DEFICIENCY)	0	(8,974,704)	(8,974,704)	0	(26,785,425)	(26,785,425)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	4,526,227	4,526,227	0	15,360,968	15,360,968
Interfund Trfs Out	0	(950,908)	(950,908)	0	0	0
Other Sources	0	173,019	173,019	0	50,000	50,000
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	3,748,338	3,748,338	0	15,410,968	15,410,968
E. NET INCREASE (DECREASE)	0	(5,226,366)	(5,226,366)	0	(11,374,457)	(11,374,457)
F. FUND BALANCE						
Beginning Balance, July 1,	0	54,419,318	54,419,318	0	49,192,951	49,192,951
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	54,419,318	54,419,318	0	49,192,951	49,192,951
Ending Balance, June 30,	<u>0</u>	<u>49,192,951</u>	<u>49,192,951</u>	<u>0</u>	<u>37,818,494</u>	<u>37,818,494</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	200,149	200,149	0	80,000	80,000
TOTAL REVENUES	0	200,149	200,149	0	80,000	80,000
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	189	189	0	0	0
Services, Other Oper. Exps	0	77,762	77,762	0	0	0
Capital Outlay	0	9,010,961	9,010,961	0	5,651,465	5,651,465
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	9,088,912	9,088,912	0	5,651,465	5,651,465
C. EXCESS (DEFICIENCY)	0	(8,888,763)	(8,888,763)	0	(5,571,465)	(5,571,465)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	598,420	598,420	0	533,420	533,420
Interfund Trfs Out	0	(1,504,392)	(1,504,392)	0	(1,020,000)	(1,020,000)
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	(905,972)	(905,972)	0	(486,580)	(486,580)
E. NET INCREASE (DECREASE)	0	(9,794,736)	(9,794,736)	0	(6,058,045)	(6,058,045)
F. FUND BALANCE						
Beginning Balance, July 1,	0	30,703,262	30,703,262	0	20,908,526	20,908,526
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	30,703,262	30,703,262	0	20,908,526	20,908,526
Ending Balance, June 30,	<u>0</u>	<u>20,908,526</u>	<u>20,908,526</u>	<u>0</u>	<u>14,850,481</u>	<u>14,850,481</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	19,354	19,354	0	20,778	20,778
TOTAL REVENUES	0	19,354	19,354	0	20,778	20,778
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	2,100	2,100	0	2,200	2,200
Services, Other Oper. Exps	0	143,397	143,397	0	143,175	143,175
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	145,497	145,497	0	145,375	145,375
C. EXCESS (DEFICIENCY)	0	(126,143)	(126,143)	0	(124,597)	(124,597)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	166	166	0	0	0
Interfund Trfs Out	0	(4,499,157)	(4,499,157)	0	(15,360,968)	(15,360,968)
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	5,491,650	5,491,650	0	0	0
Total Other Sources/Uses	0	992,659	992,659	0	(15,360,968)	(15,360,968)
E. NET INCREASE (DECREASE)	0	866,516	866,516	0	(15,485,565)	(15,485,565)
F. FUND BALANCE						
Beginning Balance, July 1,	0	57,073,598	57,073,598	0	57,940,113	57,940,113
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	57,073,598	57,073,598	0	57,940,113	57,940,113
Ending Balance, June 30,	<u>0</u>	<u>57,940,113</u>	<u>57,940,113</u>	<u>0</u>	<u>42,454,548</u>	<u>42,454,548</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	12,324,137	12,324,137	0	12,326,191	12,326,191
TOTAL REVENUES	0	12,324,137	12,324,137	0	12,326,191	12,326,191
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	14,523,162	14,523,162	0	7,206,416	7,206,416
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	14,523,162	14,523,162	0	7,206,416	7,206,416
C. EXCESS (DEFICIENCY)	0	(2,199,025)	(2,199,025)	0	5,119,775	5,119,775

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 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	(27,235)	(27,235)	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	(27,235)	(27,235)	0	0	0
E. NET INCREASE (DECREASE)	0	(2,226,261)	(2,226,261)	0	5,119,775	5,119,775
F. FUND BALANCE						
Beginning Balance, July 1,	0	6,907,635	6,907,635	0	4,681,374	4,681,374
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,907,635	6,907,635	0	4,681,374	4,681,374
Ending Balance, June 30,	<u>0</u>	<u>4,681,374</u>	<u>4,681,374</u>	<u>0</u>	<u>9,801,149</u>	<u>9,801,149</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	3,062,805	3,062,805	0	4,480,000	4,480,000
TOTAL REVENUES	0	3,062,805	3,062,805	0	4,480,000	4,480,000
B. EXPENDITURES						
Certificated Salaries	0	40,348	40,348	0	40,349	40,349
Classified Salaries	0	16,560	16,560	0	16,561	16,561
Employee Benefits	0	14,749	14,749	0	14,764	14,764
Books and Supplies	0	350	350	0	1,000	1,000
Services, Other Oper. Exps	0	717,309	717,309	0	2,489,400	2,489,400
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	789,316	789,316	0	2,562,074	2,562,074
C. EXCESS (DEFICIENCY)	0	2,273,488	2,273,488	0	1,917,926	1,917,926

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 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	2,273,488	2,273,488	0	1,917,926	1,917,926
F. FUND BALANCE						
Beginning Balance, July 1,	0	611,376	611,376	0	2,884,865	2,884,865
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	611,376	611,376	0	2,884,865	2,884,865
Ending Balance, June 30,	<u>0</u>	<u>2,884,865</u>	<u>2,884,865</u>	<u>0</u>	<u>4,802,791</u>	<u>4,802,791</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	22,659,188	22,659,188	0	23,062,096	23,062,096
TOTAL REVENUES	0	22,659,188	22,659,188	0	23,062,096	23,062,096
B. EXPENDITURES						
Certificated Salaries	0	11,493	11,493	0	0	0
Classified Salaries	0	68,657	68,657	0	68,711	68,711
Employee Benefits	0	26,404	26,404	0	25,924	25,924
Books and Supplies	0	600	600	0	11,148	11,148
Services, Other Oper. Exps	0	22,856,534	22,856,534	0	26,123,040	26,123,040
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	22,963,688	22,963,688	0	26,228,823	26,228,823
C. EXCESS (DEFICIENCY)	0	(304,500)	(304,500)	0	(3,166,727)	(3,166,727)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - Spec 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 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	(304,500)	(304,500)	0	(3,166,727)	(3,166,727)
F. FUND BALANCE						
Beginning Balance, July 1,	0	6,794,796	6,794,796	0	6,490,296	6,490,296
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,794,796	6,794,796	0	6,490,296	6,490,296
Ending Balance, June 30,	<u>0</u>	<u>6,490,296</u>	<u>6,490,296</u>	<u>0</u>	<u>3,323,569</u>	<u>3,323,569</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	12,368	12,368	0	10,500	10,500
TOTAL REVENUES	0	12,368	12,368	0	10,500	10,500
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	2,757	2,757	0	2,750	2,750
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	2,757	2,757	0	2,750	2,750
C. EXCESS (DEFICIENCY)	0	9,612	9,612	0	7,750	7,750

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 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 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
E. NET INCREASE (DECREASE)	0	9,612	9,612	0	7,750	7,750
F. FUND BALANCE						
Beginning Balance, July 1,	0	3,238,085	3,238,085	0	3,247,696	3,247,696
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,238,085	3,238,085	0	3,247,696	3,247,696
Ending Balance, June 30,	<u>0</u>	<u>3,247,696</u>	<u>3,247,696</u>	<u>0</u>	<u>3,255,446</u>	<u>3,255,446</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit 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	82,632	82,632	0	2,000	2,000
TOTAL REVENUES	0	82,632	82,632	0	2,000	2,000
B. EXPENDITURES						
Certificated Salaries	0	11,493	11,493	0	0	0
Classified Salaries	0	38,210	38,210	0	38,210	38,210
Employee Benefits	0	14,383	14,383	0	13,876	13,876
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	975,388	975,388	0	1,042,430	1,042,430
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	1,039,474	1,039,474		1,094,516	1,094,516
C. EXCESS (DEFICIENCY)	0	(956,842)	(956,842)	0	(1,092,516)	(1,092,516)

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

DESCRIPTION	UNAUDITED ACTUALS 2012-13			2013-14 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	1,100,000	1,100,000	0	1,100,000	1,100,000
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	1,100,000	1,100,000
E. NET INCREASE (DECREASE)	0	143,158	143,158	0	7,484	7,484
F. FUND BALANCE						
Beginning Balance, July 1,	0	221,937	221,937	0	365,095	365,095
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	221,937	221,937	0	365,095	365,095
Ending Balance, June 30,	<u>0</u>	<u>365,095</u>	<u>365,095</u>	<u>0</u>	<u>372,579</u>	<u>372,579</u>

Appendix A – tab placeholder



Irvine Unified School District

Appendix A - Fingertip Facts

2012-13

Number of regular students (ADA) attending district schools	28,357	Number of students entering Kindergarten	2,010
Number of school sites	34	Number of students graduating from the 8 th grade	2,207
Number of elementary schools, including K-8	22	Number of students graduating from the 12 th grade	2,154
Number of junior high or middle schools	5	Total number of certificated personnel, full and part time	1,436
Number of high schools	6	Total number of classified employees, full and part time	1,386
Number of adult schools	1	Total number of teachers (FTE)	1,236
		Total number of district office and site administrators (FTE)	116.8
		Average Classroom Teacher Compensation	\$92,527
Staff Allocations		Average district contribution for employee health and welfare benefits	\$9,622
Kindergarten	33 to 1	Annual number of minutes of student instruction required:	
Grades 1-3	32 to 1	Kindergarten students	36,000
Grades 4-6	35 to 1	Grades 1-3	50,400
Grades 7-12	32 to 1	Grades 4-6	54,000
		Grades 7-8	54,000
		Grades 9-12	64,800
Total General Fund income and sources (in millions)	\$233.0	California State Lottery Income (in millions)	\$4.8
Total General Fund expense and uses (in millions)	\$223.9	Lottery income as a percentage of income	2%
Local Funding per ADA (Basic Aid)	\$5,204		
General Fund revenue per ADA	\$8,218		
General Fund expenditures per ADA	\$7,896		

Reflects information as of the 2012-13 Unaudited Actuals & the 2013-14 Adopted Budget.



Appendix B – tab placeholder

Appendix B

School District Budgets are Not Static Documents

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local agency.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a local agency budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But while there is a base cost of service, school districts operate on such a narrow income margin that even a small swing in revenues or costs can have a major impact on local agency decisions.

School district budgets are initially adopted in June of each year, but the changes in revenue and expense occur so often during the year that almost every school board meeting will include some new change in either district income or expense. The cycle of budget changes, however, has some rhythm so that it is possible to identify by month the most significant budget change dates.

CYCLE OF BUDGET CHANGES

Early July or August

Adoption of the state budget that determines the marginal change in school district revenues. In many cases it is the marginal revenue that has the most significant impact on district expenses. Districts must revise their budget within 45 days after the adoption of the State budget.

Early August

Recording of prior-year estimated actual expenses and determination of the estimated current-year beginning balance.

Fall Months

Receipt of the certification of income that the district will receive for district categorical programs—both continuing and new. Until the certifications are received, categorical—or restricted—expenditures are based on projections of income only.

Late Summer, Fall, or Winter

Conclusions of the district's collective bargaining agreement and determination of the final compensation amounts for district employees.

Early January

Presentation to the Governing Board of the First Interim Report, which reflects district income and expense to October 31 and a projection of income and expense for the balance of the year.

**September, October,
January, and Springtime**

Calculation and recalculation of district ADA projections for the determination of current-year revenue limit income. Income is determined based on the average attendance of students until the Second Principal Apportionment, which is about the early part of April. ADA fluctuations can have a dramatic impact on district income—a loss of just one ADA can mean the loss of approximately \$4,660 in revenue limit income for the average school district.

March

Presentation to the Governing Board of the Second Interim Report, which reflects district income and expense to January 31, and a projection of income and expense for the balance of the year. The Interim Reports show a projected net ending balance for the district, which is a very important indicator of district fiscal health.

These are just some of the important budget change points during a typical school year. Note that most of the list does not even include changes in the cost of district materials or supplies. A district budget must also be constantly revised to reflect the change from estimated to actual cost for goods and services. School district budgets, just like a home budget, must be revised to reflect updated expenditures on everything from the cost of accounting services to the cost of worker's compensation, from the cost of air conditioning to the cost of video machine repairs.

Accurate school district budgeting is a never-ending process.



Appendix C – tab placeholder

Appendix C

Budget Timelines and Decisionmaking Points

There are numerous opportunities for the public to interact with the school district regarding the development of the school district's budget. Participation and comments by the community are always welcome, but there are some points when it is more advantageous for community participation than others. Those months showing an asterisk (*) reflect times when comments from the community are especially welcome. The following identifies the critical developmental steps in:

- Budget development calendar
- Budget monitoring cycles
- Closing and auditing prior year revenues and expenses

Budget Development Calendar

➤ *December*

The process of developing the budget begins with a draft budget calendar. The draft calendar is reviewed and finalized by staff for presentation to the Board of Education for adoption in January. The calendar will list each of the incremental steps in the sequence of budget development.

➤ *January*

In January the budget calendar is presented to the Board of Education for adoption and it is likely that budget guidelines will be reviewed, revised, and a draft is made available for public review.

The Governor's proposed State Budget is released on January 10 of each year, and a discussion regarding the impact on the district is reviewed and highlighted with the Board of Education shortly thereafter.

➤ *February/March*

During these two months, the early guides regarding budget development are completed, and planning documents for district staff are distributed and then returned to the district office.

➤ *April**

Development of the first preliminary budget is in the works. Board of Education priorities are considered for inclusion in the preliminary budget and potential expansions or reductions in program and personnel are completed.

➤ *May**

In May, the Governor releases his "May Revise" with his proposed amendments for the development of the subsequent year's budget for the State of California. The

characteristics of the May Revise and its impact on public education are an important guide for determining the direction of

➤ *June**

the following year's fiscal options. The district Governing Board will continue to evaluate the proposed budget for the coming fiscal year.

Final study sessions and hearings by the Board of Education are held on the development of the budget for the coming year. The public is welcome to comment on the proposed budget. The budget is adopted prior to July 1 of each year.

➤ *July*

In accordance with the State Constitution, the State Budget is adopted, and the process of closing the district's books on the prior fiscal year's revenues and expenditures begins. These two actions—establishment of prior-year revenues, expenses, and the district's ending balance, and the adoption of the State's final support levels for public education—are important steps in development of the final district expenditure plan.

➤ *August**

In accord with State law, the district must amend its adopted budget to reflect the State of California's actions within 45 days after the Governor's signature on the State Budget. This revision is an important step in determining the final expenditure plans for the coming fiscal year. Concurrently, the county superintendent's review and comments on the proposed budget are received by the district, and if the actions of the local agency have been disapproved by the county superintendent, additional review steps must be taken in the budget development.

An important step in the development of the final budget is an update on the beginning fund balances to reflect the unaudited actuals from the closeout of the prior fiscal year that ended on June 30. This beginning balance, along with the revised revenues as adopted in the Governor's final budget, create the financial characteristics of the expenditure plan of the coming fiscal year.

Budget Monitoring Cycles**➤ *October***

There are two points during the fiscal year when the local agency reviews the revenues and expenditures to date. The First Interim Report covers the district's expenditures through October 31, and provides projections of revenues and expenses for the balance of the fiscal year.

➤ *January**

The Governing Board receives the First Interim Report in public session and reaches a conclusion as to whether its fiscal condition is positive, qualified, or negative. The Interim Report will reflect the projected ending balance of the district for the current fiscal year based upon actual revenues and expenditures through October 31 and estimated actuals for the balance of the fiscal year.

The Second Interim Report reflects actual revenues and expenditures through January of each year and also projects revenues and expenses through the balance of the fiscal year.

➤ *March**

The Governing Board receives the Second Interim Report and again must reach conclusions as to whether the district has a positive, qualified, or negative certification.

This is the final interim review of the district's revenues and expenditures unless the Governing Board concludes that a "Third Interim Report" would also be helpful to the Board of Education.

Closing and Auditing the Prior Fiscal Year**➤ *July/August***

The Governing Board must also take actions to close the prior fiscal year and to review the district's revenues and expenditures.

During the summer months, the district's staff closes the books for the prior fiscal year and develops estimated actual revenues and expense for each of the district accounts. In October, the final balances are reported to the State of California as part of an annual budget report.

➤ *December**

The Governing Board additionally appoints an independent auditor to review the prior year's revenues and expenditures to develop the annual audit report and to fulfill obligations that are imposed on school district by an audit guide released by the California State Controller. In April, independent auditors begin their preliminary work on the annual audit and generally complete their work by the fall months. On or prior to December 15, the audit report is received by the Governing Board and any concerns either as part of the financial review or as part of the management notations are highlighted by the district's independent auditor.

Copies of the district's budget materials are available to the public for review. The entire district budget, interim reports, and audit reports are available from the district business office, and are also available to the public at the time they are being considered by the Board of Education.



Appendix D – tab placeholder

Appendix D
A Historical Perspective on Budget Reductions & Augmentations

Over the past 20 years, IUSD has experienced severe budget cuts at all levels.

1990-1995

- \$2.9 million in custodial classroom staffing and supply allocation
- \$6.3 million cut in district office staff
 - Business Services
 - Human Resources
 - Technology Services
 - Educational Services
 - Risk Management
 - Public Information Services

2001-2002

- \$2.1 million by increasing class size by one

2002-2003

- \$5.3 Million
 - Special Education
 - Counseling
 - Athletics
 - Nursing Support
 - Custodial Support
 - School and District Administration
 - Class Size Reduction in Grades 2 & 3

2003-2004

- \$4.7 million (\$1.8 million deferred to 2004-2005)
 - Increase Class Size by 1 in Grades 4-12
 - Decrease maintenance and Operations Staffing
 - Reduce Classified Staffing
 - Reduce District and School Administration Staffing
 - Risk Management
 - Public Information Services

2004-2005

- Deferred Reductions
 - Increase Class by an Additional Student in Grades 4-12
 - Decrease School Administration
 - Decrease Library Media Support

Deferred reductions for 2004-2005 are absorbed into the 2004-2005 Budget. These budget items are funded by prior year savings and designated monies generated by the Recreation Improvement Maintenance District (RIMD). Had these monies not been available, these cuts would have been realized.

2005-2006

- Augmentations
 - Class size allocation in Grades 4-12
 - Custodial allocation
 - School instructional supplies
 - Clerical support

2006-2007

- Augmentations
 - Reduction of class size in Grades 4-12
 - Increase clerical and administrative support
 - Increase school instructional supplies

2007-2008

- \$12.6 Million
 - Increase classes by an additional 2 students in Grades 4-12
 - Reduce allocations: Asst. Principal, Clerical, LAN admin, Health Clerks; per pupil allocation
 - Eliminate 3rd grade art lessons
 - Reduce Instructional Aide support

2008-2009

- \$16.1 Million
 - Increase class size Grades 1-2 to 24 with flex to 25
 - Increase class size Grade 3 to 25 with flex to 26
 - Increase class size Grade 9 to 25
 - Tier III / Categorical reductions due to increase in flexibility

2009-2010

- \$18.2 Million
 - 4 furlough days
 - Budget freeze
 - Hiring freeze
 - Tier III contributions

2010-2011

- \$19.8 Million
 - 4 furlough days
 - Increase class size Grade 1-3 to 30 with flex to 32
 - Class size reduction Grade 9 – increase class size to average of 32
 - Reduce materials/supplies allocations by 10%
 - Tier III contributions

2011-2012

- \$4.0 Million
 - Budget freeze
 - Tier III contributions

2012-2013

- N/A
 - Prepared for the potential of 7 furlough days
 - Furlough days were not necessary with the passage of Prop 30
 - Tier III contributions

2013-2014

- LCFF
 - \$9.1 Million in additional funding
- Increase in staffing to support the increase in enrollment

Appendix E – tab placeholder

Appendix E
Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (see Attendance Reports). See also Concurrently Enrolled for a further definition of ADA.

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Section 1240 et sec. and 42131 et sec.

Accrual Basis Accounting Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem taxes Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness. Ever since Proposition 13, properties in California are adjusted to the true market value only at the time of property transfer.

Apportionment State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

Appropriation For Contingencies That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Assessed Valuation (also, assessed value) The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Attendance Reports Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July

1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit See Revenue Limit.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts See Maintenance Assessment Districts.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Cafeteria Plan A written plan for the health and welfare benefits of district employees, under which the employees may select from two or more particular benefits, to which payroll deductions may be paid. If the plan meets IRS regulations, the deductions (salary reductions) are not subject to income tax. The main advantage, thus, is to allow employees to purchase benefits (such as health insurance, disability protection, group life insurance, group legal protection, and dental insurance) with "before-tax" dollars.

Categorical Aid Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as special education; special programs, such as the School Improvement Program; or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

CBEDS California Basic Education Data System -- the statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Certificated Personnel School employees who hold positions for which a credential is required by the state -- teachers, librarians, counselors, and most administrators.

Classified Personnel School employees who hold positions that do not require a credential, like aides, custodians, etc.

Class Size Penalties The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Section 41376).

Concurrently Enrolled Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments -- a government price index. (See Education Code Section 42238.1.)

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education (CBEST).

Criteria and Standards Local district budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et sec.)

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a shrinking student population. Under current law, districts can count the higher of either last or current year ADA.

Deficit Factor When an appropriation to the State School Fund for revenue limits -- or for any specific categorical program -- is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient or from low income families.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense "encroaches" into the district's general fund for

support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general-purpose funds to special purpose programs.

Encumbrances Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriations for which a part of the appropriation is reserved.

Ending Balance Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a "Reserve for Economic Uncertainties" within their ending balance which meet the criteria and standards minimums as established by the State Board of Education.

Equalization Aid The extra state aid provided in some years -- such as 1995-96 -- to a low revenue district to increase its base revenue limit toward the statewide average.

ERAF Education Revenue Augmentation Fund -- the fund used to collect the property taxes shifted from cities, the county and special districts within each county prior to their distribution to K-14 school agencies.

Factfinding The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties. (See Government code Section 3540 et. al.)

Forest Reserve Funds Twenty-five percent of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE) The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Gann Spending Limit A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added appropriations limits in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district

must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) Students in grades 1 through 12 who have shown potential abilities of high performance capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

Governmental Accounting Standards Board Statement No. 34 (GASB 34) An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three-year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The Government-wide Financial Statements include financial information by Function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

High Expenditure Districts Districts whose revenue limit per child is greater than the state average for similar districts. Most high expenditure districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, superintendent and the business office.

Individualized Education Program (IEP) A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Least Restrictive Environment Federal law requires handicapped students be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with nonhandicapped students.

Leveling Down Lowering the revenue level of high revenue districts to promote revenue equity among school districts.

Leveling Up Raising up the revenue level of low revenue districts to promote revenue equity among school districts.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.

Maintenance Assessment Districts Local agencies, including school agencies, may charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code.) School agencies can impose the "fee" by a vote of the local governing board only, but the agency must show a benefit to each fee payer.

Maintenance Factor See Proposition 98.

Miscellaneous Funds Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Necessary Small School An elementary school with less than 101 ADA or high school with less than 301 ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

PERB Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

Permissive Override Tax Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PERS Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund. The fund is the largest public pension fund in the world with over \$150 billion in investments.

PL81-874 A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases. Also called "PL874."

PL94-142 Federal law that mandates a "free and appropriate" education for all handicapped children.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other non property or "special" taxes.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990; Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" -- unless an alternative formula, known as "Test 3," applies.

- "Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.0%.
- "Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- "Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor, a "maintenance factor" is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this "maintenance factor" is added to the minimum funding level until the funding base is fully restored.

Purchase Order An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the

purchase shall be applied, the signature or initial approval of the designed central office personnel responsible for approving the ordering of goods.

Reduction-in-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit -- a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit -- and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

Revolving Cash Fund A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROC/P Regional Occupational Center or Program -- a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for districts within the county.

SB 90 Reference to Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 Reference to Senate Bill 813/1983 that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

SACS Standardized Account Code Structure is new method for school agencies to account for their revenue and expenditures. Districts will use a 22-digit accounting record that will allow agencies to track costs by resource, program goal and function as well as by object code. Local agencies are moving incrementally to the new system and all districts will account by this method by 2002.

Scope of Bargaining The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. PERB and the courts are responsible for interpreting disputes about scope.

Secured Roll That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court that upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage Savings in state school fund appropriations because of revenues raised when the assessed value of property grows at a faster rate than a district cost-of-living and enrollment growth. When property tax income is greater than the district's allowed growth, state aid to the district declines, creating a "slippage" in state expense.

Squeeze Formula The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS The State Teachers' Retirement System, funded by certificated employees, their employer and the state.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.

Supplemental Roll An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits

are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

Test 1/Test 2/Test 3 See Proposition 98.

Title 1 Provides federal financial assistance to districts to meet the special education needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education -- or, in some cases, from the Superintendent of Public Instruction -- to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

Appendix F – tab placeholder

Appendix F

Other Resources: Understanding School District Budgets and School Finance

For those who would care to explore more and would like to receive additional information regarding national, state, and local school finance and budgeting issues, the following websites and information can be of particular help. These pages may have substantive links of their own to even more data and information on the financing of public education. It is an endless study field.

State Resources

California Budget Project (CBP)

Serves as a resource of the media, policymakers, and state and local constituency groups who rely on CBP for accurate information and analysis of a range of state policy issues.

<http://www.cbp.org/>

California Department of Education (CDE)

As the primary administrator for state educational services, the CDE site contains a wealth of information on categorical programs, including the “do’s and don’ts,” application processes, and program delivery.

<http://www.cde.ca.gov/>

California School Boards Association (CSBA)

CSBA is an advocacy organization with school board members from nearly 1,000 school districts and county offices of education statewide.

<http://www.csba.org/>

Ed Source

Independent and impartial, EdSource's non-profit mission is to develop and widely distribute trustworthy information that clarifies complex K-12 school policy & improvement issues.

<http://www.edsource.org/>

Education Data Partnership (Ed-Data)

Ed-Data's site provides an interactive database with financial, demographic, and performance information for each California school, school district, and county.

<http://www.ed-data.k12.ca.us/>

Legislative Analyst’s Office (LAO)

The LAO is a nonpartisan organization that gives fiscal and policy advice to the California Legislature. The LAO also provides the public with information about ballot initiatives and propositions in the state.

<http://www.lao.ca.gov/>

School Services of California, Inc. (SSC)**— *Education Resource Information***

SSC's site provides links to education-related agencies (click on "Links") and for statistical education data (click on "Education Resources").

<http://www.sscal.com/>

National Resources**Education Commission of the States (ECS)****— *ECS Education Issues***

ECS issue sites are designed to give you a comprehensive picture of the education issue that interests you from accountability to vouchers.

<http://www.ecs.org/>

National Center for Education Statistics (NCES)**— *NCES Administrator's Page***

NCES is the primary federal entity that collects and analyzes education-related data from the United States and other nations.

<http://www.nces.ed.gov/>

National Education Association (NEA)

NEA Research collects, maintains, and analyzes data on issues and trends affecting the nation's public education systems and their employees.

<http://www.nea.org/>

School Services of California, Inc. (SSC)**— *SSC Portal***

SSC's Portal provides links to national education-related documents (click on "National Resources")

<http://www.sscal.com/>

United States Department of Education

This site includes information on the national agenda and an extensive research and statistics database.

<http://www.ed.gov>

