

Irvine Unified School District

Adopted Budget 2011-12



September 13, 2011

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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. 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 the staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating the 2011-12 budget document.

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Irvine Unified School District

2011-12 Adopted Budget

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Reflects information as of the 2010-11 Unaudited Actuals & the 2011-12 Adopted Budget.

Vision Statement – tab placeholder

Irvine Unified School District

Vision Statement

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*

We focus on significant results 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*

We weave our organizational values – integrity, empowerment, collaboration, trust-worthiness, and learning – into all we do.

II. State Budget – tab placeholder

State Budget

State Budget Remains Volatile

The Governor's January budget proposal indicated that K-12 education may suffer yet another loss of funding of up to \$350 per student. This devastating message was followed with news from the Legislature in late spring that the actual reduction may indeed be much greater. Districts were told to prepare for reductions of up to \$1,000 per student.

May Revision

A short time later, the Governor released the May Revision. The May Revision was a complete reversal of fortune from the January and late spring budgets. The May Revision contained flat funding for K-12 education. How can this be? From reductions of \$350 to \$1,000 per student to zero reductions? Simply said, the May Revision painted a very bright picture of economic recovery. One that was based upon unrealistic revenue projections in effect kicked the can down the road hoping for nothing short of a miracle.

State Budget

The State Budget was passed by the Legislature, vetoed by the Governor, revised by the Legislature and finally signed by Governor Brown on June 30, 2011, absent of the trailer bills which were approved shortly after. The Adopted Budget included flat funding for K-12 education with provisions for reductions in the event revenues didn't meet projections. The provisions are especially troubling for K-12 education as they include manipulations to Proposition 98 to ensure that schools do not receive any benefit from growth in Proposition 98 should there be any. In addition, the provisions direct districts to budget revenues at prior year levels and prevent staffing reductions. Additionally, County Offices of Education are prevented from providing the oversight enacted by AB 1200 including the ability to qualify or provide a negative certification of a district budget based upon the multiyear projection forecasting required by AB 1200. In essence, this provision takes away many of the safeguards that were enacted to prevent fiscal insolvency.

To deal with much of the uncertainty, K-12 education reacted with a strategic plan that included planning for two budget scenarios. One in compliance with the budget bills and one that complied with good old common sense.

Irvine Unified School District Budget

Irvine Unified School District Budget

IUSD is presenting a balanced budget for 2011-12 using much of the unspent balances of prior years to weather the storm ahead. A review of the past two years reveals the painstaking reductions of over \$38 million. The 2011-12 budget meets the 3% Reserve for Economic and does not include any further reduction to programs or compensation. It is balanced using the previous on-going cuts and one-time savings.

The 2011-12 Budget does include reserves of \$5.7 million for the fair share reduction, \$9.4 million in reserves should state revenues not materialize, and \$3.5 million in reserves to deal with the unforeseen consequences resulting from the ACLU lawsuit filed last fall. The current projections indicate that additional reductions may be required for the 2012-13 fiscal year.

The Adopted Budget Reflects:

Revenue

- 🔔 Growth of 400 students
- 🔔 Revenue limit deficit of 19.754%
- 🔔 2.24% revenue limit COLA
- 🔔 Tier III reallocations
- 🔔 Recreation Improvement Maintenance District (RIMD) income
- 🔔 IPSF/City of Irvine matching funds
- 🔔 Bren Foundation contributions

Expenses

- 🔔 Step/Column costs
- 🔔 0 employee furlough days
- 🔔 Zero increase for health insurance contributions
- 🔔 Tier III program realignments

III. IUSD General Fund Budget – tab placeholder

General Fund Unrestricted Revenues, 2011-12

87% 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. IUSD fares slightly better under this funding scenario than under the revenue limit scenario.

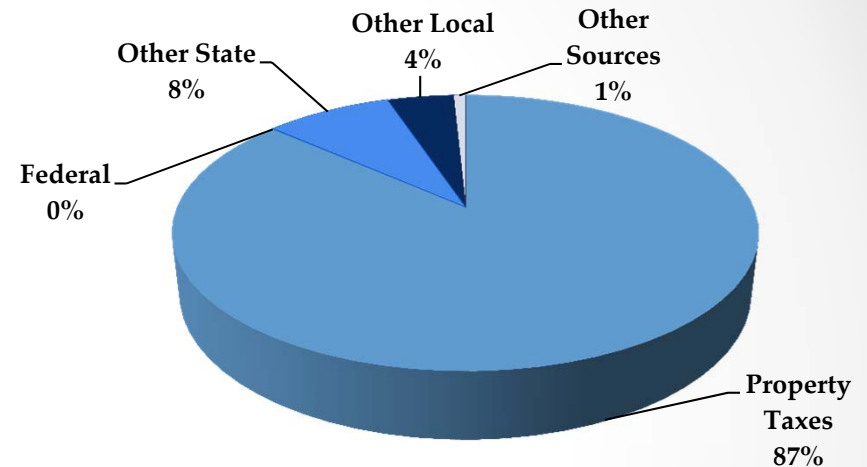
The second biggest source of revenue is state categorical income that must be spent for selected state-determined programs. The two largest categorical programs are the State Lottery and K-3 Class-Size Reduction. Although the K-3 Class Size Reduction program was eliminated in IUSD in 2010-11, the funding will continue to be received from the state through 2013-14.

Unrestricted revenues make up 84% 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 previously restricted were provided flexibility under the state budget due the state fiscal crisis. These programs are referred to as Tier III programs and will continue to have the flexibility provisions through 2014-15.

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 2010-11 Unaudited Actuals
& the 2011-12 Adopted Budget.*

General Fund Unrestricted Revenues, 2011-12



General Fund Unrestricted Sources (In Millions)

Property Taxes / Revenue Limit	\$ 146.5
Federal	\$ 0.2
Other State	\$ 14.1
Other Local	\$ 7.4
Other Sources	\$ 1.4
Total Revenues	\$ 169.6
Beginning Balance	\$ 40.5
Total General Fund	\$ 210.1

General Fund Unrestricted Expenditures, 2011-12

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 Irvine Unified School District, 92% of the district's budgeted unrestricted expenditures are for the services of district employees.

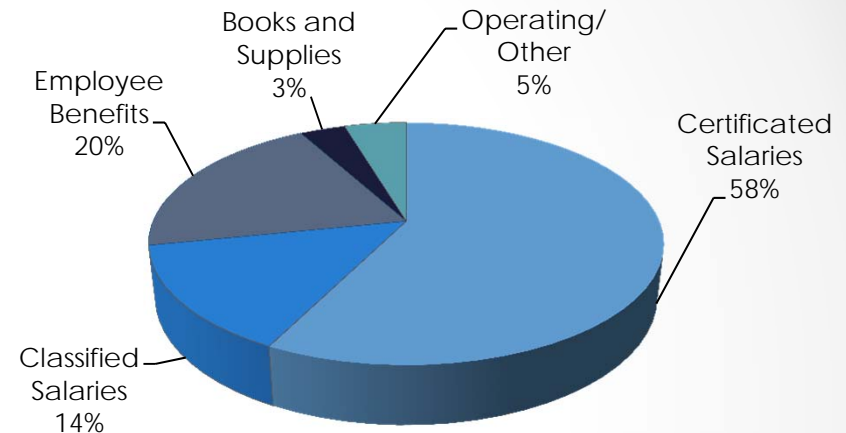
Employee salaries are divided into two separate line items -- certificated and classified employees. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

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 20% of unrestricted expenditures and include retirement benefits, Medicare contributions, health benefit contributions, unemployment contributions and workers compensation contributions.

- Reflects information as of the 2010-11 Unaudited Actuals & the 2011-12 Adopted Budget.

General Fund Unrestricted Expenditures, 2011-12



General Fund Unrestricted Expenditures (In Millions)

Certificated Salaries	\$ 87.7
Classified Salaries	\$ 21.9
Employee Benefits	\$ 30.7
Books and Supplies	\$ 5.2
Operating/Other	\$ 7.1
Total Expenditures	\$152.6
Other Uses	\$ 30.7
Ending Balance	\$ 26.8
Total General Fund	\$210.1

Attendance History & Projections, 2011-12

As a basic aid funded district, IUSD receives no additional income for the increased attendance or growth in student population. Instead, this information plays an important role in the determination of whether a district is funded under the basic aid model or the revenue limit model.

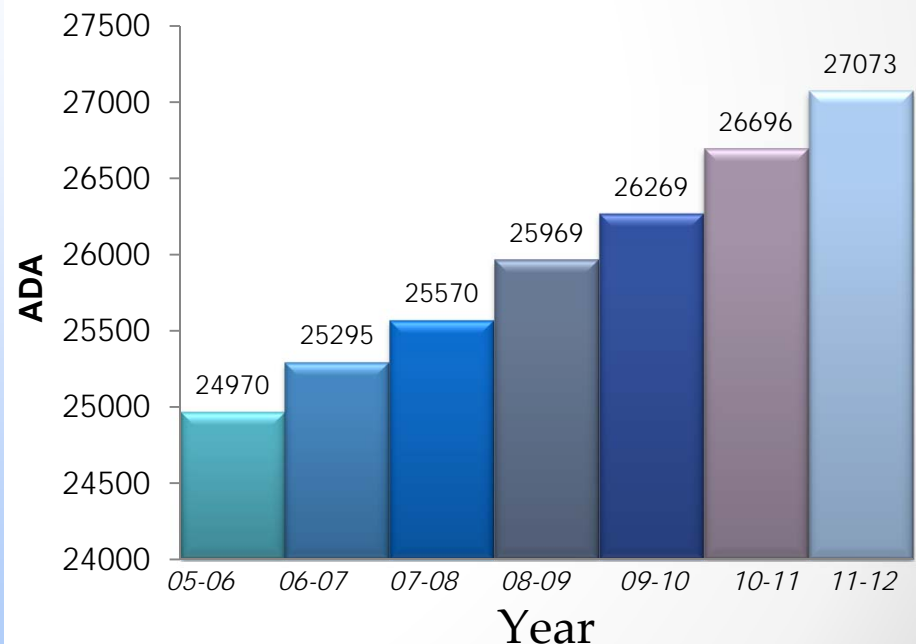
At the time of budget adoption Irvine Unified School District projected growth of 400 ADA (Average Daily Attendance) for 2011-12. Final attendance figures for 2010-11 ended 23 ADA higher than projected therefore figures have been revised. Irvine Unified School District will base its 377 ADA increase on the actual 2010-11 Revenue Limit ADA of 26,696 resulting in a projected ADA of 27,073.

The graphic on the right indicates a steady increase in the number of IUSD students each year. Under the revenue limit model, IUSD would have received additional funding of \$2.0 million for the increase of projected 377 new students. However, the only increase under the basic aid funding model will be expenditures for teachers for these students.

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.

Districts funded under the basic aid model do not receive any additional revenue for student growth unlike that of a revenue limit funded district

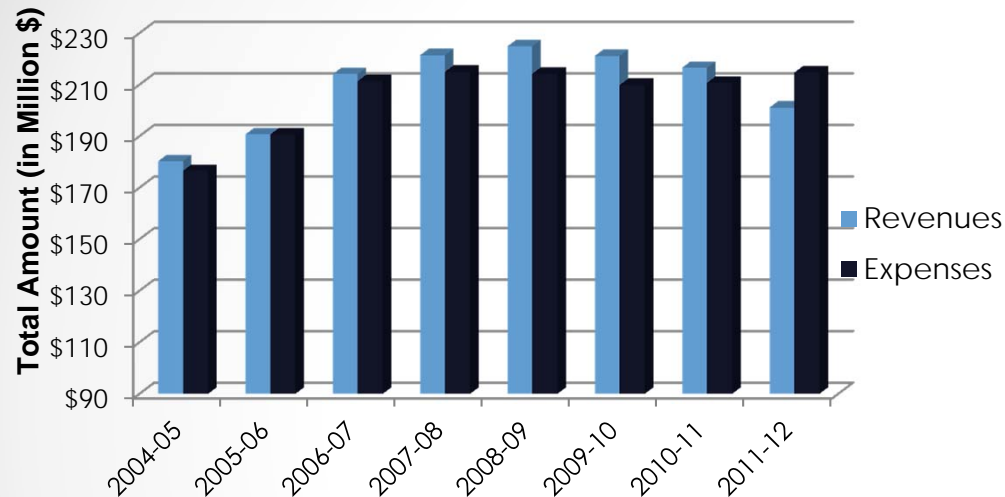
ADA History and Projections



*Reflects information as of the 2010-11 Unaudited Actuals
& the 2011-12 Adopted Budget.*

General Fund Revenues and Expenses, 2004-05 to 2011-12

Revenues & Expenses, 2004-05 to 2011-12



IUSD maintains a balanced budget in 2011-12 after significant budget reductions

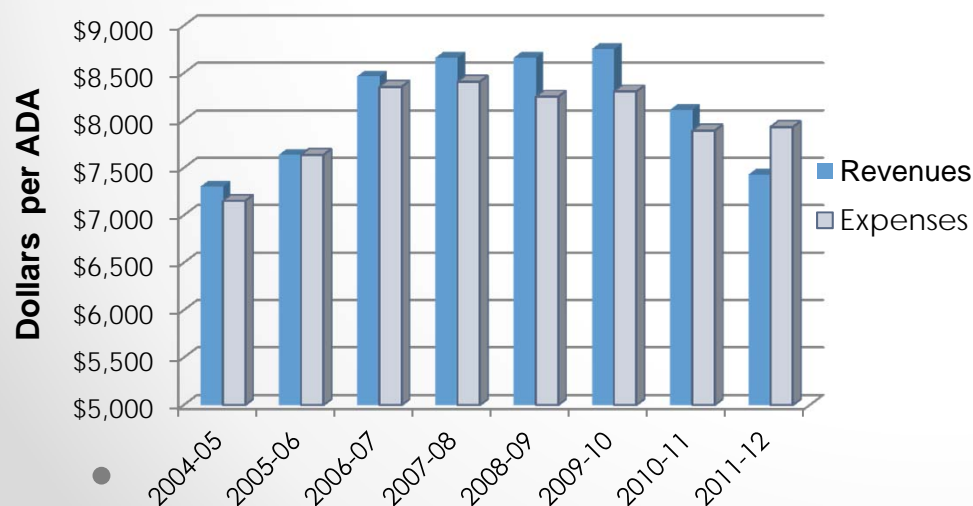
The 2011-12 budget includes a 2.24% COLA and a revenue limit deficit of 19.754%. For Irvine Unified, these reductions only solidify our basic aid model of funding and equate to over \$1,280 per ADA in reduced funding compared to the statutory, non-deficit COLA under the revenue limit funding model of years past.

Reductions to basic aid districts referred to as “fair share” reduction have been included in IUSD’s Adopted Budget.

Irvine Unified is able to maintain a balanced budget for 2011-12 due to the significant reductions approved in 2009-10 and 2010-11. These reductions totaled over \$38 million and were comprised of both on-going and one-time reductions to program and staff.

Expenditure growth occurs each year due to cost increases in 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 \$2.4 million dollars in 2011-12 net of retirement savings. Negotiations have not yet been settled for the upcoming year.

Revenues & Expenses per ADA, 2004-05 to 2011-12



Reflects information as of the 2010-11 Unaudited Actuals & the 2011-12 Adopted Budget.

District Revenues & Expenses vs. Other Districts, 2009-10

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 2009-10 fiscal year. The table on the right compares Irvine Unified School District to the per-ADA average income against the 2009-10 Comparable Orange County Unified Districts as indicated in the 2009-10 Orange County Department of Education Financial Report.

Irvine USD's basic aid status yielded higher property tax revenues. Revenues are significantly less than the statewide average in 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 2009-10 is the most recent available from the State Department of Education.

2009-10 Revenue Comparison

	Irvine Unified	Orange County Unified
Revenue Limit/Prop Taxes	\$ 5,673	\$ 5,318
Federal Revenue	\$ 554	\$ 765
Other State Revenue	\$ 1,414	\$ 1,662
Local and Other Revenue	\$ 698	\$ 284
Total	\$ 8,339	\$ 8,029

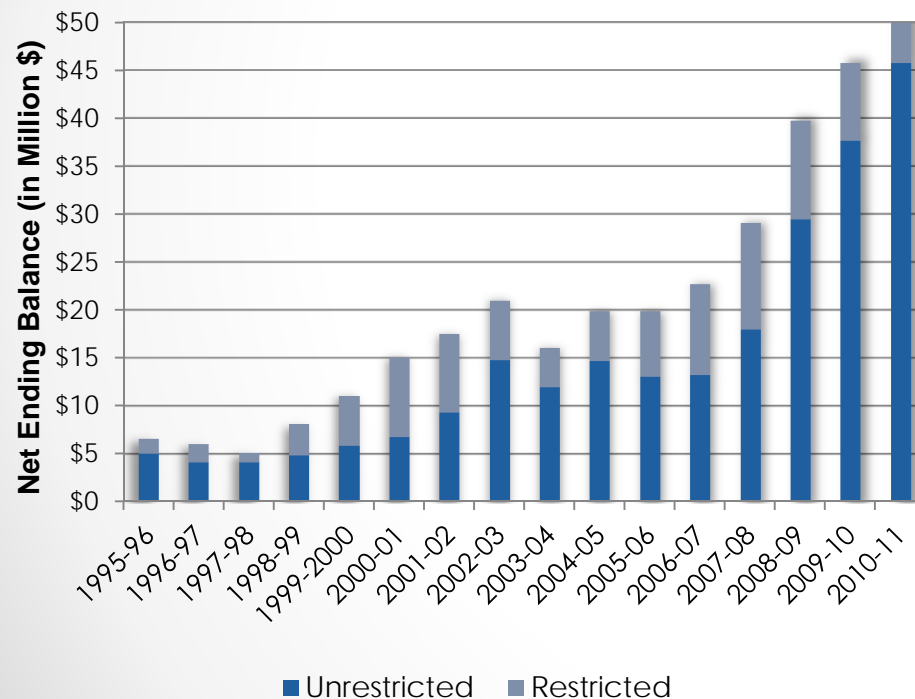
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District Revenues & Expenses vs. Other Districts, 2009-10

2009-10 Expenditure Comparison (Dollar per ADA and as %)*				
	Irvine Unified	% of District Expense	2008-09 County Unified	Comparative Districts %
Certificated Salaries	\$4,048	50.90%	\$4,087	50.25%
Classified Salaries	\$1,295	16.29%	\$1,271	15.63%
Employee Benefits	\$1,354	17.02%	\$1,652	20.31%
Books and Supplies	\$335	4.21%	\$262	3.22%
Operating	\$710	8.93%	\$ 671	8.25%
Capital Outlay/Other	\$210	2.65%	\$190	2.34%
Total Expense	\$7,952	100.00%	\$8,133	100.00%
Ending Balance	\$1,750	22.00%	\$1,587	19.51%
Total General Fund	\$9,702	122.00%	\$10,316	119.51%

District Revenues & Net Ending Balance, 1995-96 to 2010-11

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 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.

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**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2011-12 Budget**

Description		2009-10 Actuals	2010-11 Actuals	2011-12 Projected	2012-13 Projected	2013-14 Projected
Revenues:						
	ADA Growth	300	423	400	500	700
	Revenue Limit COLA	4.25%	-0.39%	2.24%	3.20%	2.70%
	Revenue Limit Deficit Factor	81.6450%	82.0370%	80.2460%	80.2460%	80.2460%
	Net Revenue Limit COLA	-7.60%	0.09%	0.02%	3.20%	2.70%
	Revenue Limit per Student	\$6,365.41	\$6,340.41	\$6,483.41	\$6,690.88	\$6,871.53
	Effective Revenue Limit with Deficit	\$5,197.04	\$5,201.48	\$5,202.68	\$5,369.16	\$5,514.13
	One-Time Reduction in 2009-10 (AB 4X3)	(\$6,541,879)	\$0	\$0	\$0	\$0
	Basic Aid Fair Share - 5.81% inc to 8.92% in 11-12	(\$9,753,247)	(\$9,747,723)	(\$5,696,489)	(\$3,288,221)	(\$1,016,257)
	Lottery - unrestricted	\$111.00	\$111.00	\$111.00	\$111.00	\$111.00
	Lottery - restricted	\$14.50	\$14.50	\$14.50	\$14.50	\$14.50
	Bren Donation	\$2,184,000	\$2,150,000	\$2,150,000	\$2,150,000	\$2,150,000
	IRWD Easement	\$0	\$1,063,000	\$1,000,000	\$1,000,000	\$1,000,000
	IPSF/City Donation - Class Size Support	\$0	\$1,000,000	\$794,000	\$794,000	\$794,000
Expenditures:						
	Certificated Step and Column	1.85%	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%	TBD	TBD
	Additional Teacher FTE's - Growth	10	10	12	16	21
	Retiree Savings	\$1,000,000	\$1,000,000	included in cuts	included in cuts	included in cuts
	Additional STRS Contribution	0.00%	0.00%	0.00%	0.00%	0.00%
	Health Insurance Contribution	\$8,443	\$8,443	\$9,622	\$9,622	\$9,622
	Average New Teacher Salary/Benefit	\$67,754	\$77,554	\$79,758	\$81,353	\$82,920
	Growth Student Supply Allocation	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
	Utility Increases	5.00%	8.00%	5.00%	5.00%	5.00%
	Deferred Maintenance Match	\$0	\$0	\$750,000	\$750,000	\$750,000
	Special Ed Underfunding	\$19,630,110	\$22,461,517	\$24,789,520	\$25,246,343	\$25,677,799
	District Retiree Health Contribution	\$2,192,375	\$2,316,215	\$2,247,845	\$2,026,539	\$1,882,209
	District 3% Reserve	\$6,296,000	\$6,926,000	\$6,500,000	\$6,614,142	\$6,614,142

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit Sources	145,315,979	0	145,315,979	146,549,635	0	146,549,635
Federal Revenues	315,535	16,236,898	16,552,433	275,000	8,484,318	8,759,318
Other State Revenues	11,589,655	19,561,781	31,151,436	14,100,302	18,045,372	32,145,674
Other Local Revenue	10,084,925	9,920,953	20,005,878	7,446,972	4,830,439	12,277,411
TOTAL REVENUES	167,306,094	45,719,632	213,025,726	168,371,909	31,360,129	199,732,038
B. EXPENDITURES						
Certificated Salaries	79,456,895	24,664,397	104,121,292	87,671,850	19,103,182	106,775,032
Classified Salaries	21,373,360	13,827,534	35,200,894	21,901,312	12,859,646	34,760,958
Employee Benefits	28,566,500	10,409,015	38,975,515	30,757,437	9,261,403	40,018,840
Books and Supplies	4,160,955	4,386,370	8,547,325	5,191,044	2,409,228	7,600,272
Services, Other Oper. Exps	6,386,578	11,795,953	18,182,531	7,425,864	11,085,167	18,511,031
Capital Outlay	210,750	411,826	622,576	0	355,725	355,725
Other Outgo	1,494,578	2,237,481	3,732,059	1,260,673	3,072,374	4,333,047
Direct Support/Indirect Costs	(1,990,419)	1,738,290	(252,130)	(1,518,569)	1,358,649	(159,920)
TOTAL EXPENDITURES	139,659,196	69,470,867	209,130,062	152,689,611	59,505,374	212,194,985
C. EXCESS (DEFICIENCY)	27,646,898	(23,751,235)	3,895,663	15,682,298	(28,145,245)	(12,462,947)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -	3,420,153	0	3,420,153	1,250,000	0	1,250,000
Interfund Transfers Out - Child Dev	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	(322,285)	(165,000)	(487,285)	(601,065)	(65,000)	(666,065)
Interfund Trfs Out - Def. Maint	0	0	0	0	(750,000)	(750,000)
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	(21,643,336)	21,643,336	0	(28,960,245)	28,960,245	0
Total Other Sources/Uses	(19,518,395)	21,478,336	1,959,941	(29,284,237)	28,145,245	(1,138,992)
<u>E. NET INCREASE (DECREASE)</u>	8,128,503	(2,272,899)	5,855,604	(13,601,939)	0	(13,601,939)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	37,699,804	8,097,856	45,797,660	45,828,307	5,824,957	51,653,264
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	37,699,804	8,097,856	45,797,660	45,828,307	5,824,957	51,653,264
Ending Balance, June 30,	<u>45,828,307</u>	<u>5,824,957</u>	<u>51,653,264</u>	<u>32,226,368</u>	<u>5,824,957</u>	<u>38,051,325</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	0	150,000	150,000	0	150,000
Stores	288,937	0	288,937	250,000	0	250,000
<u>Board Designated</u>						
Economic Uncertainties	6,500,000	0	6,500,000	6,500,000	0	6,500,000
%	3%	0%	3%	3.00%	0.00%	3.00%
Restricted Program Carrover	0	5,824,957	5,824,957	0	5,824,957	5,824,957
Site Carryover	391,323	0	391,323	0	0	0
Designated Reserves	38,498,048		38,498,048	19,948,384	0	19,948,384
Unappropriated Amount	0		0	5,377,984		5,377,984

Reflects information as of the 2010-11 Unaudited Actuals and the 2011-12 Adopted Budget.

Irvine Unified School District General Fund Summary Unrestricted and Restricted						
DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	37,699,804	8,097,856	45,797,660	45,828,307	5,824,957	51,653,264
<u>REVENUES</u>	167,306,094	45,719,632	213,025,726	168,371,909	31,360,129	199,732,038
<u>EXPENDITURES</u>	139,659,196	69,470,867	209,130,062	152,689,611	59,505,374	212,194,985
EXCESS (DEFICIENCY)	65,346,702	(15,653,379)	49,693,323	61,510,605	(22,320,288)	39,190,317
<u>OTHER SOURCES/USES</u>	(19,518,395)	21,478,336	1,959,941	(29,284,237)	28,145,245	(1,138,992)
<u>ENDING FUND BALANCE</u>	45,828,307	5,824,957	51,653,264	32,226,368	5,824,957	38,051,325

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 \$3 million in assessments. Approximately \$2.6 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 Sites is 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

Reflects information as of September 2011.

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
	IV-6

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	In progress
Vista Verde	Complete
Westpark	Complete
Woodbury	Complete
Canyon View	Complete
Deerfield	In progress
PLAYGROUND ASPHALT	
Deerfield	In progress
Woodbury	Complete
Venado	Complete
Irvine High	In progress
FIELD REPAIRS/REPLACEMENTS	
Stadium	Complete
NHS	Complete
Brywood	In progress

Lottery Income and its History

The California State Lottery is projected to yield \$3,829,637 or approximately 2% of the district's income in 2011-12. While the income is welcome, it will yield only a small portion of the total income needed to support the district's educational program. The income in the budget year, as an example, would be sufficient to purchase three textbooks per student, four computers per classroom, or pay for the energy costs per student for one year.

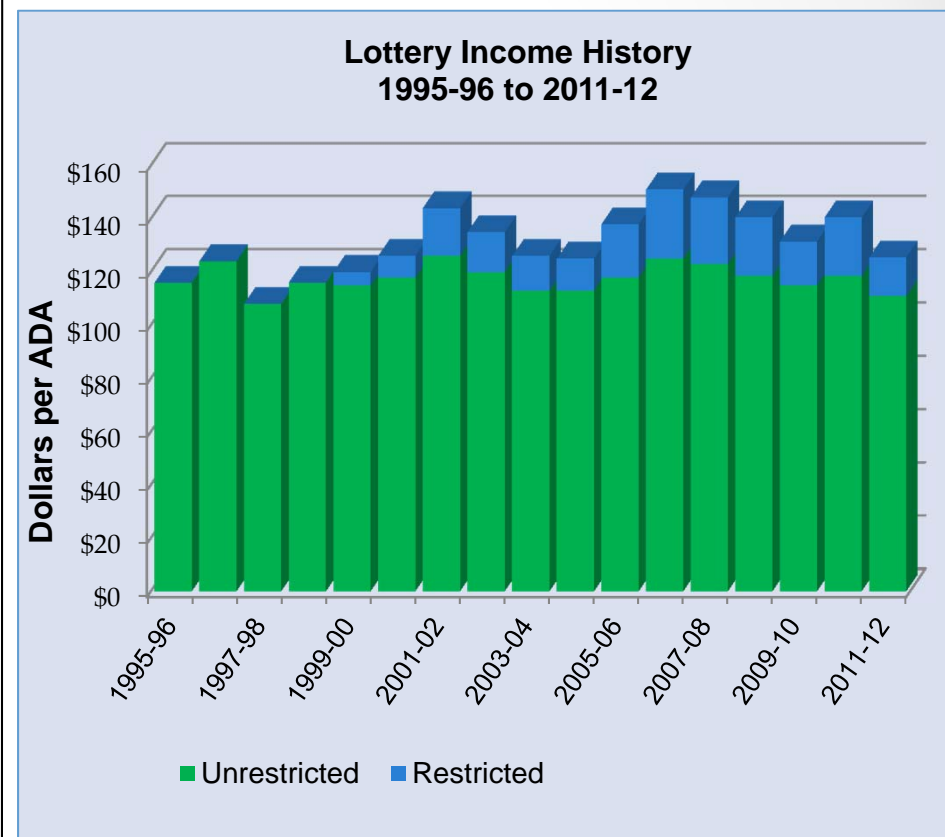
Lottery income is not a stable source of income for the district, it has ranged from a low of \$77 per ADA in 1991-92 to a high of \$176 per ADA in 1988-89. Since the income is not consistent, the expenditures have also varied widely.

Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2011-12, it is projected that California school districts will receive \$111 per ADA unrestricted and \$17.50 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 2010-11 Unaudited Actuals
& the 2011-12 Adopted Budget.*

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



*Note: Budgeted years are
estimated and projected.*

Health & Welfare Benefit Expense, 1999-00 to 2011-12

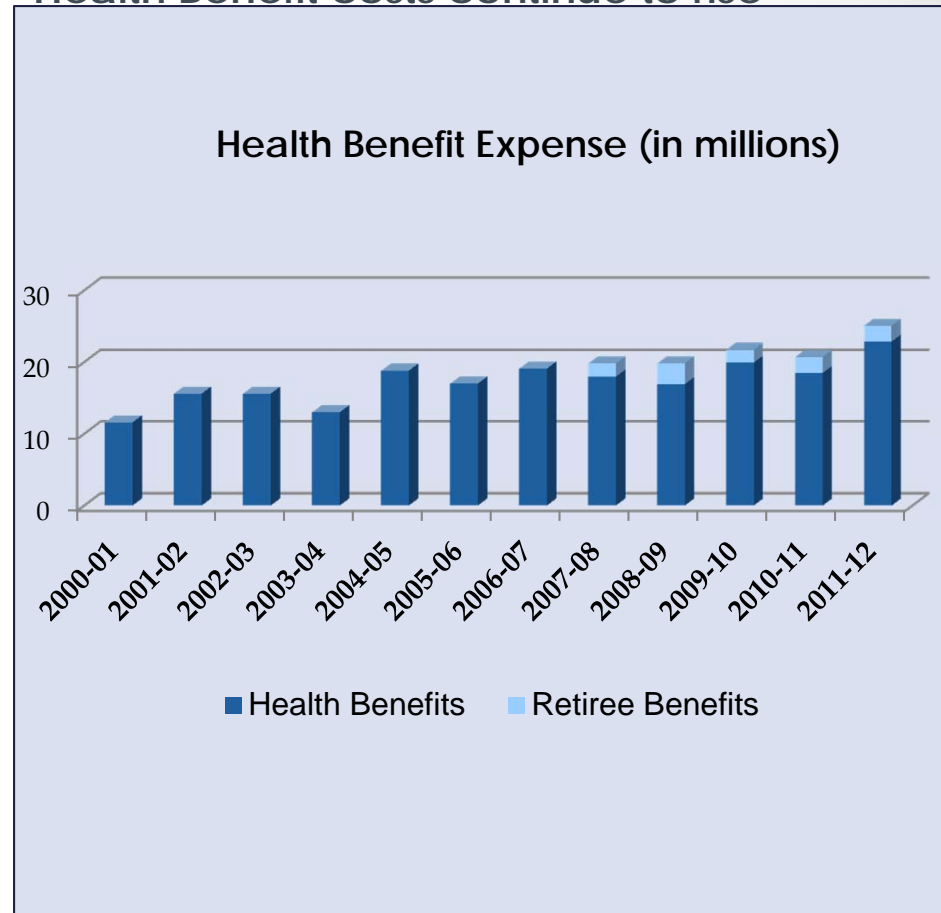
As part of an employee's compensation, the district contributes the premium costs for employee health, dental, vision and life insurance for its employees. Employees must generally be in full-time employment in order to receive the maximum district contribution, although part-time employees can participate 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 2010-11 Unaudited Actuals
& the 2011-12 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.

Some of the mandates that are required include the following:

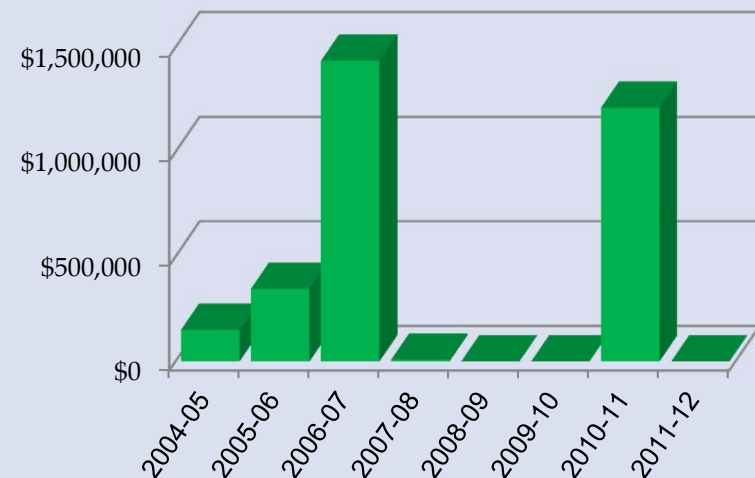
- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Financial & Compliance Audit
- Habitual Truant
- High School Exit Exam
- Immunization Records
- Intradistrict Attendance
- Notification of Truancy
- Open Meeting Act – Browns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

As of June 30, 2011 the amount owed to IUSD for previously filed claims is over \$10 million!

*Reflects information as of the 2010-11 Unaudited Actuals
& the 2011-12 Adopted Budget.*

The 2011-12 State Budget does not include funding for Mandated Costs

**Mandated Costs History
2004-05 to 2011-12**



*Note: Budgeted years are
estimated and projected.*

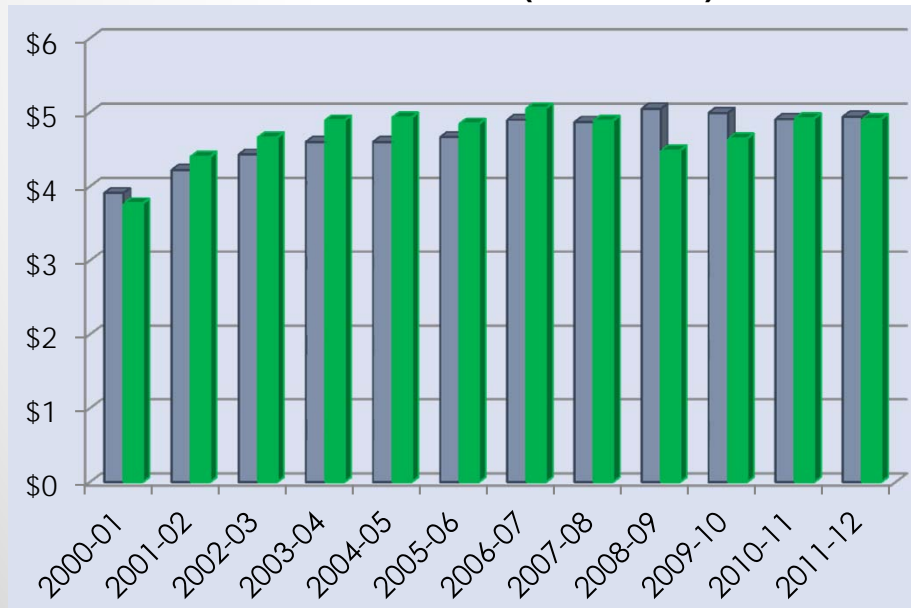
Nutrition Services

Nutrition Services revenues are projected to cover expenditures

2011-12 Food Service Budget

Food Service Revenues	\$4,938,300
Food Service Expenditures	\$4,905,154
Food Services Excess / (Deficit)	\$33,146

Food Services (in millions)



■ Revenue ■ Expense

The Nutrition Services Fund is projected to maintain a positive fund balance in fiscal year 2011-12. Effective with the 2008-09 school year, the Nutrition Services department maintained a positive fund balance and did not require a contribution from the General Fund.

The department is comprised of approximately 90 employees, including a Director, Nutritionist, Central Kitchen Supervisor along with four high school supervisors, all full time employees. The majority of our employees work part time servicing the school sites. Lunch is served at all 32 of our sites, breakfast at 21 sites and a morning snack break at 3 sites.

IUSD participates in the National School Lunch Program and School Breakfast Program. During the 2010-11 school year, approximately 10% of our students qualified for free or reduced price meals. A little over 200,000 breakfasts were served along with approximately one million lunches, with total sales close to \$3.75 million.

In looking at meals served over the past year, compared to the previous year, breakfast meals have increased by almost 60%, while lunch meals and total sales remained constant. There has not been an increase in meal prices at either breakfast or lunch for three years.

Nutrition Services

This school year Nutrition Services is focusing on serving more “home-cooked” meals, including more products being prepared in the Central Kitchen. The department has also started purchasing produce from local farmers. These groves are within 35 miles of IUSD ensuring that the freshest quality produce is being served to our students. Additionally, many of the items are organic. We have developed a partnership with the OC growers who will be farming at the OC Great Park and will be working with them to ensure that the produce planted and harvested at the Great Park can be served in the Irvine Unified School District.

We implemented product taste testing with students at the elementary and secondary sites last year. This program was met with such success, that effective last school year, any item placed on the menu must have prior student approval.



Last year, two of our sites applied for and received salad bars. These salad bars were implemented as part of the lunch meal service. Students are choosing to eat more fruits and vegetables every day at these sites. We will be trying to expand this program into even more sites during the 2011-12 school year.



The Education Jobs (Ed Jobs) & Medicaid Assistance Act of 2010

The Education Jobs Fund (Ed Jobs) Program

On August 10, 2010, President Barack Obama signed the Education Jobs and Medicaid Assistance Act of 2010, House Resolution 1586 into law. Under this Act, the Education Jobs Fund (Ed Jobs) program was created. The Ed Jobs program would provide California \$1.2 billion to be used to save or create an estimated 16,500 kindergarten through grade twelve (K–12) jobs.

Districts were to use the funds at the school site level for compensation and other expenses. Irvine USD utilized these funds to restore furloughs for school site level personnel and in addition to fund the increase to the health and welfare contribution amount from \$8,443 to \$9,622 per eligible FTE.

Similar to the ARRA funds received in prior year it is clear that every dollar spent must be subject to unprecedented levels of transparency and accountability. To achieve this goal, the Ed Jobs funds require extensive reporting by entities receiving this funding. These funds are one-time and must be spent by September 30, 2012.

As of August 31, 2011 Irvine Unified School District has spent 69.29% of its award.

Ed Jobs Fund Budget

Ed Jobs Fund Revenues	\$5,166,401
Ed Jobs Fund Expenditures	\$3,579,878
Remaining Ed Jobs Funds	\$ 1,586,523

Reflects information as of August 31, 2011.

V. IUSD Underfunded Programs – tab placeholder

Contributions to Restricted Programs

Unrestricted Funds



Contributions to restricted programs become necessary for two reasons:

1. Accounting Issues
2. Program Underfunded

Accounting related issues are created by the state accounting system and have no impact on the bottom line. Program underfunding has a direct impact on the bottom line. Underfunded programs reduce the amount of unrestricted funds available for spending.

Accounting Related

**Maintenance
and Operations
\$6.88M**

**RIMD
(\$3.36M)**

Underfunded

**Special Ed
\$24.14M**

*Includes contribution to Special
Education Transportation*

**Regular Ed
Transportation
\$.35M**

**Alternative Ed
\$.96M**

Reflects information as of September 2011

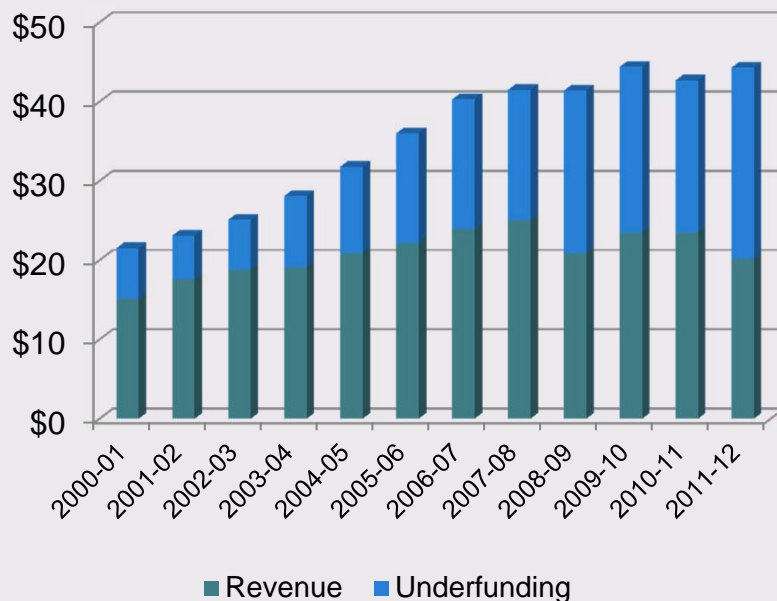
Special Education – Program Costs

Special education costs are greater than state and federal revenue

2011-12 Special Education Budget

Special Education Expense	\$44,290,037
Less: Funded Special Education	\$20,145,453
Special Education Under-funding	\$24,144,584

Special Education Expense (in millions)



School districts throughout the state face a continuing challenge in funding the costs for serving special education students. 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 mandated costs for these vital student services.

Unfortunately, the federal government has not provided the funding that was envisioned when the laws mandating programs for special education students were adopted. The nation's capital committed to provide funding for 40% of the costs for special education, but they have never been able to match much more than a 17% funding level. The current level of federal funding is projected to be only 11%.

Special Education underfunding has led to a significant encroachment into the district's unrestricted general funds. Encroachment, the difference between special education income and expense, has forced the district into making cuts in other budget categories. During 2011-12, it is estimated that Irvine Unified School District will contribute \$24,144,584 from the district's unrestricted general fund to cover the underfunding for special education.

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 69% unfunded. Expenditures have risen much faster than revenues as depicted in the graph on the left.

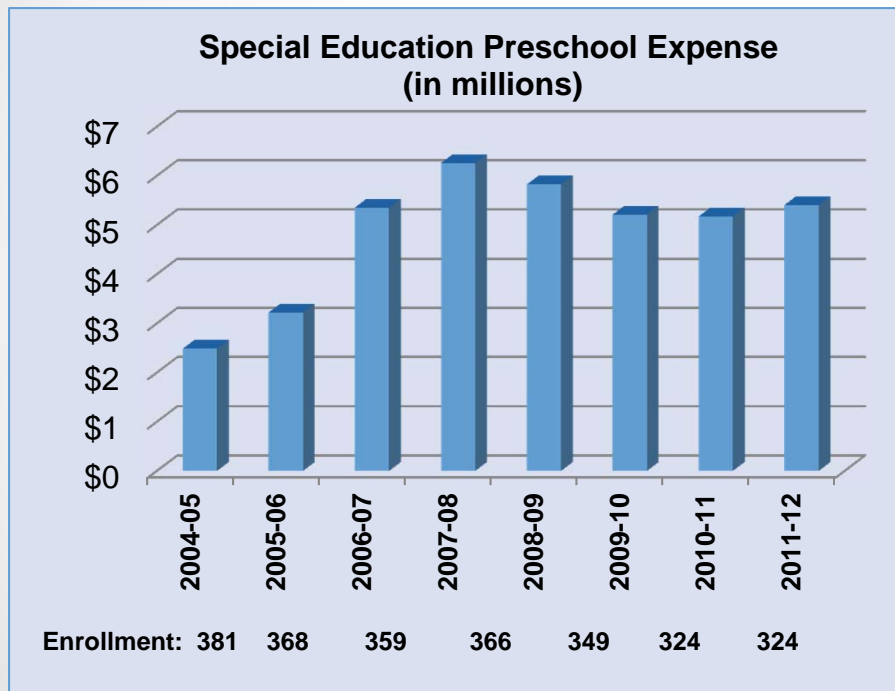
Reflects information as of the 2010-11 Unaudited Actuals & the 2011-12 Adopted Budget.

Special Education Revenue & Expenditure History

Special Education	2007-08 Unaudited Actuals	2008-09 Unaudited Actuals	2009-10 Unaudited Actuals	2010-11 Unaudited Actuals	2011-12 Adopted Budget
Carryover				\$123,362	\$242,758
Special Ed Apportionment	\$15,747,454	\$16,210,964	\$18,093,235	\$15,906,038	\$14,625,370
Federal Revenues	\$4,546,381	\$4,515,436	\$7,580,630	\$7,102,635	\$4,966,612
Revenue Limit	\$4,353,443	\$0	\$0	\$0	\$0
Other Revenues	\$361,706	\$192,582	\$195,804	\$538,866	\$310,713
Flex Transfer	\$36,119	\$0	\$0	\$0	\$0
Revenue Reduction/Audit Adjustment	\$0	\$0	-\$2,283,316	\$0	\$0
Total Revenues before Contribution	\$25,045,103	\$20,918,983	\$23,586,352	\$23,670,901	\$20,145,453
<i>% Increase from Prior Year "UA":</i>	<i>7%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>
Contributions from Unrestricted	\$16,550,932	\$20,502,588	\$20,946,858	\$19,195,844	\$24,789,520
Contributions to Unrestricted	\$0	\$0	-\$1,316,748	-\$645,018	-\$644,936
<i>% Increase from Prior Year "UA":</i>	<i>1%</i>	<i>24%</i>	<i>2%</i>	<i>-8%</i>	<i>29%</i>
TOTAL REVENUES	\$41,596,035	\$41,421,570	\$43,216,462	\$42,221,727	\$44,290,037
Certificated Salaries	\$14,837,889	\$15,293,629	\$15,478,168	\$15,784,467	\$16,141,440
Classified Salaries	\$6,369,483	\$6,739,808	\$7,462,993	\$8,006,599	\$7,817,819
Employee Benefits	\$4,616,858	\$4,889,336	\$6,430,507	\$5,400,172	\$6,923,551
Books and Supplies	\$182,670	\$186,308	\$438,601	\$365,888	\$314,843
Other Operating Expenses	\$10,810,795	\$10,528,628	\$9,498,401	\$8,687,357	\$8,649,222
Equipment	\$0	\$0	\$0	\$0	\$0
Excess Cost	\$2,786,648	\$3,144,447	\$2,635,590	\$2,056,318	\$2,891,466
NOC Selpa Transfers	\$180,419	\$180,419	\$180,419	\$180,419	\$180,419
Indirect Costs	\$1,811,274	\$458,994	\$1,091,783	\$1,425,457	\$1,128,519
TOTAL EXPENDITURES	\$41,596,035	\$41,421,570	\$43,216,462	\$41,906,677	\$44,047,279
<i>% Increase from Prior Year "UA":</i>	<i>3%</i>	<i>0%</i>	<i>4%</i>	<i>-3%</i>	<i>5%</i>
Unduplicated Pupil Count	2,653	2,605	2,599	2,543	2,543
	<i>4%</i>	<i>-2%</i>	<i>0%</i>	<i>-2%</i>	<i>0%</i>
ENDING BALANCE	\$0	\$0	\$0	\$315,050	\$242,758

Special Education – Preschool Growth

Special Education preschool program



Reflects information as of the 2010-11 Unaudited Actuals & the 2011-12 Adopted Budget.

One of the fastest growing programs within Special Education is the preschool program located at the Early Childhood Learning Center. This program serves preschool age children who have special education needs. Programs offered at the preschool are:

- Systematic Utilization of Comprehensive Strategies for Ensuring Student Success (SUCSESS)
- Special Day Classes
- Resource Specialist

Additional services provided to meet the unique needs of each student include:

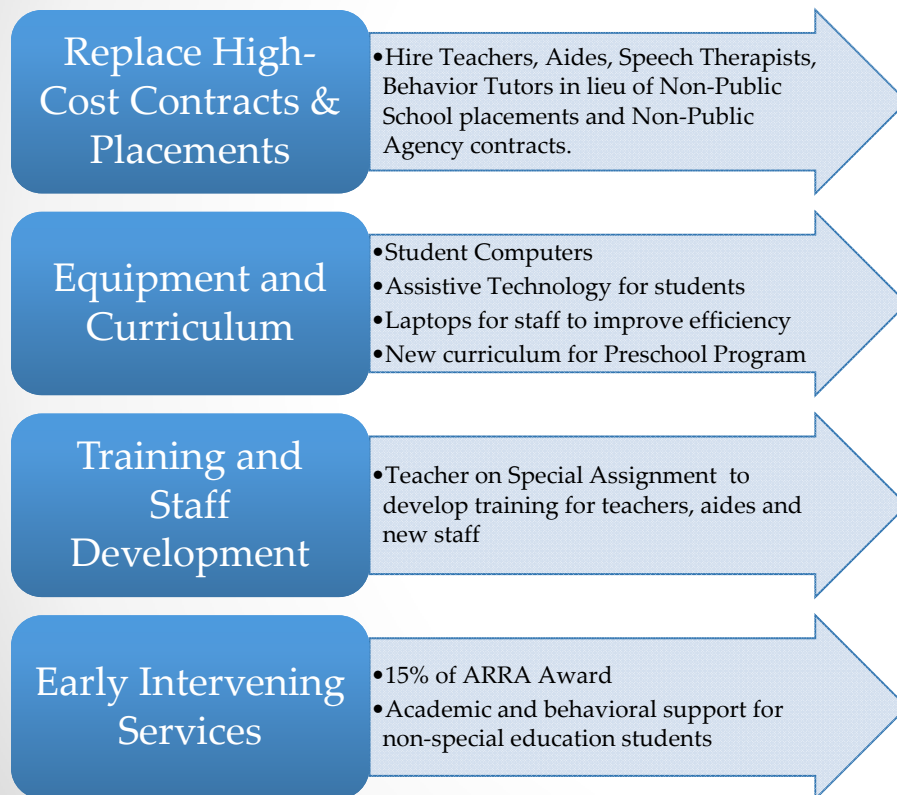
- Speech and Language Services
- Occupational Therapy
- Physical Therapy
- Applied Behavior Analysis
- Behavior Support

The Special Education Preschool Program is projected to receive \$463,219 in federal funds while the projected expenditures will amount to over \$5.4 million. The data depicted in the graph to the left demonstrates a 300% increase in expenditures from fiscal year 2004-05 to 2008-09 with expenses leveling off in 2009-10. In comparison, the enrollment growth increased approximately 5.5% during this same period. Enrollment is projected to remain at the 2010-11 level in 2011-12. The rapid growth in expenditures was related to the increase in our population of students with autism.

The average cost to provide services to a special education preschool student during fiscal year 2011-12 is projected to be \$16,688.

Special Education – American Recovery and Reinvestment Act (ARRA)

Special Education ARRA Funding



The American Recovery and Reinvestment Act of 2009 (ARRA) appropriated significant *one-time* funding for programs under Parts B and C of the Individuals with Disabilities Act (IDEA). The purpose of these funds is to implement innovative strategies to improve outcomes for students with disabilities while stimulating the economy. Under ARRA, Irvine Unified School District will receive a total of \$4,546,372. ARRA funds must be fully expended by September 30, 2011.

ARRA is not ongoing funding that can help fill the under-funding gap but rather an opportunity to invest one-time dollars in technology, curriculum and strategies that will not only improve student outcomes but lead to future cost savings.

The District is also required to use 15% of these funds to provide Early Intervening Services (EIS). EIS services are for students who are not currently identified special education students, but who need additional academic and behavioral support. Early Intervening Services will include professional development, educational and behavioral evaluations, services and support.

Transportation

Pupil transportation has three funding sources in 2011-12:

- 1) State Apportionment - \$384,837
- 2) Transportation Fees - \$160,000
- 3) Unrestricted Contribution - \$350,389

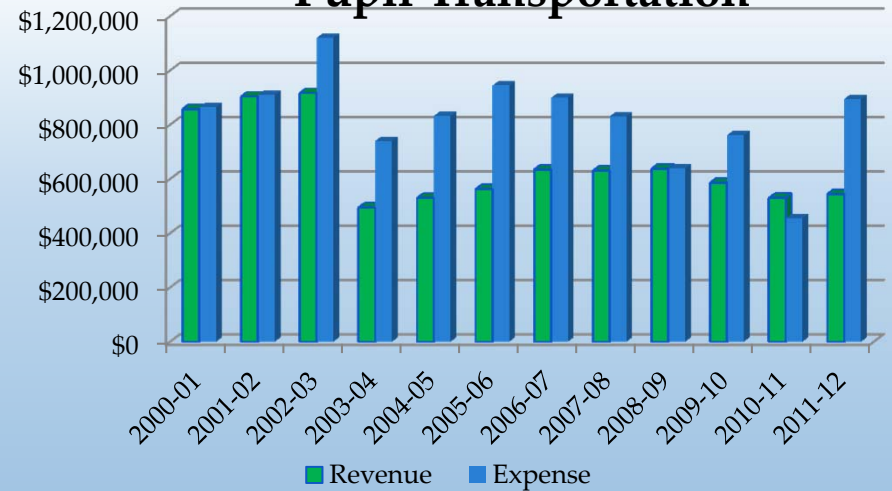
Prior to 2003-04, supplemental grant funding was used to offset the shortfall of revenues to expenditures. During fiscal year 2003-04, supplemental grant funds were reduced by 1/3 and re-designated to the technology program. The transportation program was realigned and costs were moved to Special Education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

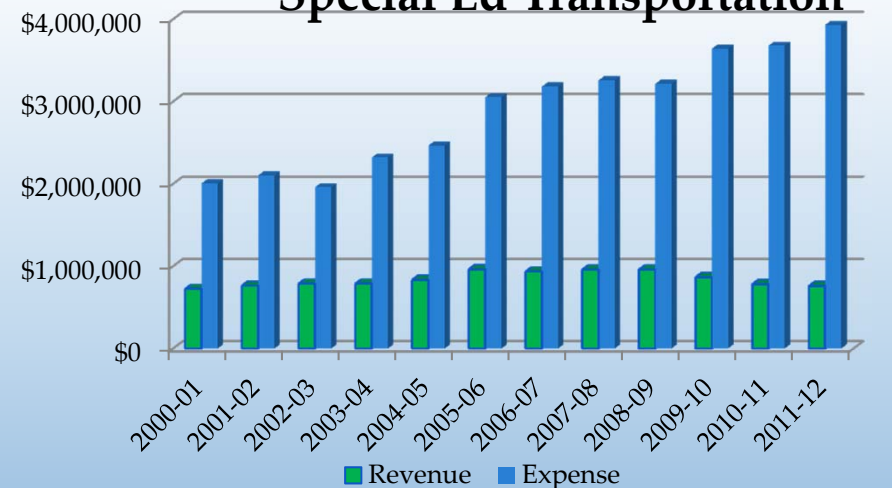
Special Ed transportation reflects an even bleaker picture than Home to School. This program's cost continues to rise without any corresponding funding increase. Much of the cost of Special Education transportation is related to the preschool program. Special Education preschool students must be served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

Reflects information as of the 2010-11 Unaudited Actuals & the 2011-12 Adopted Budget.

Pupil Transportation



Special Ed Transportation



Transportation

During 2010-2011, the Transportation Department carried nearly 1,400 students to and from school daily. Additionally, the department transported students for 1,898 field trips during the year.

	# Students Transported	# of Routes
Regular Education	592	6
Special Education	529	51
Geometry Students	238	Included in above routes

The Special Ed student count for 2010-2011 increased slightly from the previous year, due to an increase of programs serving our Special Ed students. The number of Special Ed students being transported was 488 for 2008-2009 compared to 455 in 2009-2010 and increased to 529 students transported in 2010-2011. Due to the routing structure and utilization of cluster stops, the bus fleet has logged less miles was far 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.

An improvement has been made for passenger safety and student management with the installation of a complete camera system in all buses. We anticipate a complete GPS system in all buses in the 2011-2012 school year. Also, starting in January 2012 we will start to convert 84 passenger buses from diesel to CNG.

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 2010-11.



Alternative Education

Alternative Education supports the following programs:

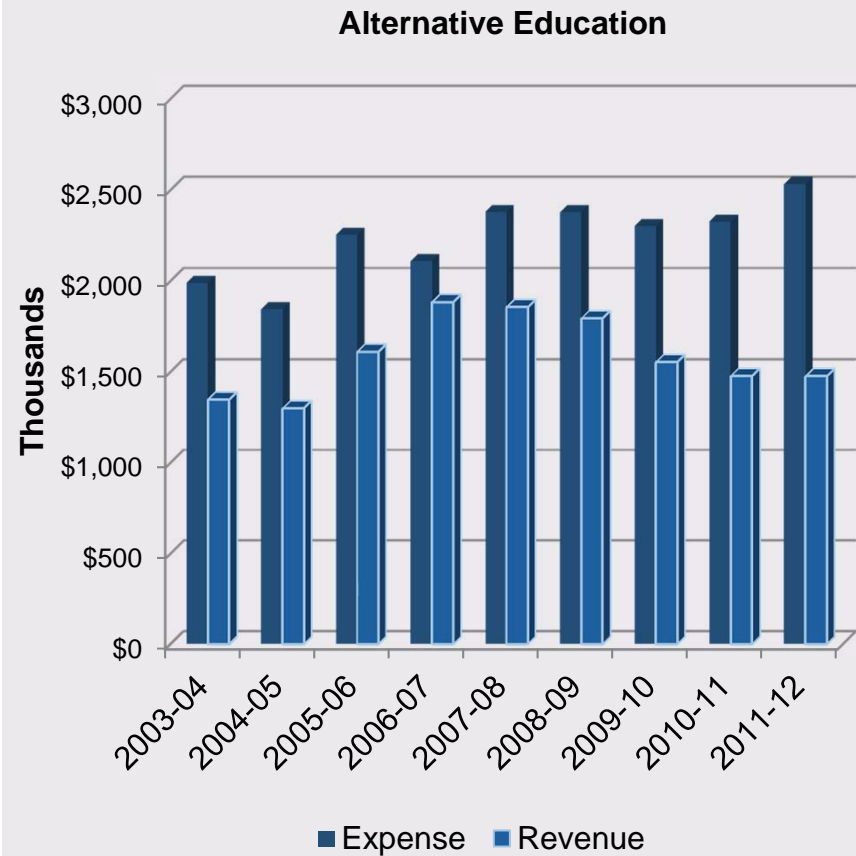
Irvine Unified offers an Alternative Education Program that serves approximately 300 students in the following programs:

- 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 2011-12 is estimated to be \$963,083.

*Reflects information as of the 2010-11 Unaudited Actuals
& the 2011-12 Adopted Budget.*



VI. Facilities Planning – tab placeholder

Facilities Planning



Facilities Planning

The Irvine Unified School District serves approximately 27,500 students and residential development continues to increase. The District's 10 year projection estimates a student growth of 12,651 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.

Deerfield Elementary School
Modernization & Expansion



Woodbridge High School
Modernization & Expansion



Woodbridge High School Aquatic
Center Addition



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 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, time-line for construction and the determination of financing sources for the project.

State School Funding

Because IUSD continues to have student growth, it is eligible for State School funding. 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)
- Brywood Elementary
- 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

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

Fall 2016:

High School #5

Fall 2016:

K-8 School in Heritage Fields

Fall 2016:

Elementary School in Portola Springs

TBD:

South 405 Elementary School in PA 39

Facilities Planning



New Construction Projects

The following projects are approved or pending approval by the Board of Education.

Estimated completion dates are in parentheses.

- Woodbridge High School Aquatics Center (2011)
- Woodbridge High School Expansion (2011)
- Deerfield Elementary School Expansion (2011)
- Jeffrey Trail Middle School (2013)
- Elementary School in Portola Springs (2016)
- Irvine High School Expansion (2014)
- Northwood High School Expansion (2015)
- Heritage Fields K-8 School (2016)
- Elementary School in Cypress Village (2014)
- High School #5 (2016)
- Athletic Facility at University High School (TBD)
- M&O Expansion (TBD)
- Creekside Education Center Phase 2 (TBD)

Modernization Projects

The following projects are approved or pending approval by the Board of Education.

Estimated completion dates are in parentheses.

- Woodbridge High School (2011)
- Deerfield Elementary (2011)
- Meadow Park Elementary School (2013)
- Irvine High School Buildings AB and AC (2013)
- Brywood Elementary School (2014)
- Woodbridge High School Buildings M, C, E, & K (2014)
- Springbrook Elementary School (2016)
- Westpark Elementary School (2016)

Facilities Planning



Residential Products Remaining in IUSD

Residential Units Monitored by Staff include:

- 20,035 Northern Sphere Units
- 4,894 Heritage Fields (Great Park) Units
- 5,298 Irvine Business Complex Units
- 5,524 Spectrum/PA 18, 33, 34 & 39 Units
- 194 UCI Units
- 84 Tustin Base Other Units
- 169 Lambert Ranch Units

Enrollment Projection Data

- Student Generation Rates are reviewed annually 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 Study Session 2010-11

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. In 2011, LPA Architects were selected to assist the District with developing its next 10-year Facilities Master Plan. The selection came after an intense and highly competitive process, in which many highly qualified firms were included and scrutinized before finally determining who best fit IUSD's needs. In addition to providing a detailed analysis and plan for all IUSD facilities, LPA is also helping the district develop Educational Specifications for all grade levels. These Educational Specifications will not only help better align future new facility projects with the most current educational program needs, but will also help serve as a baseline standard for which existing facilities will be measured to ensure an equitable upkeep for all facilities.

In conjunction with the current facility needs assessment, projected future facility needs, and adaptations deemed suitable for future educational programs, the Facility Master Plan will help delineate and define all available funding sources for IUSD schools. As shown on VI-7, IUSD has been highly successful at maximizing available state funding sources to help offset the local costs of building and modernizing schools. Going forward, the next Facility Master Plan will help ensure future educational facilities identify all potential funding avenues as the current School Facility Program continues to evolve and change.

Facilities Planning

Moderate District-Wide Enrollment Projection



Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
K	1,564	1,660	1,759	1,730	1,776	1,742	1,841	1,931	2,170	2,275	2,352	2,436	2,542	2,612
1	1,733	1,815	1,918	2,079	2,022	2,134	2,062	2,174	2,306	2,565	2,636	2,718	2,824	2,887
2	1,816	1,820	1,917	2,045	2,199	2,182	2,303	2,223	2,324	2,474	2,706	2,784	2,889	2,957
3	1,780	1,933	1,921	2,004	2,152	2,350	2,340	2,459	2,368	2,486	2,607	2,849	2,949	3,015
4	1,910	1,880	2,022	2,025	2,102	2,287	2,504	2,488	2,603	2,526	2,614	2,742	3,009	3,071
5	1,944	1,970	1,932	2,092	2,099	2,211	2,405	2,625	2,609	2,738	2,634	2,728	2,876	3,111
6	1,972	2,012	2,006	1,983	2,150	2,190	2,314	2,504	2,734	2,731	2,837	2,737	2,849	2,967
7	1,972	1,987	2,022	2,000	1,992	2,191	2,234	2,343	2,533	2,756	2,749	2,863	2,782	2,859
8	2,045	2,040	1,973	2,111	2,071	2,090	2,299	2,336	2,448	2,659	2,863	2,861	2,988	2,873
9	2,078	2,109	2,111	2,004	2,198	2,181	2,214	2,420	2,483	2,625	2,813	3,025	3,033	3,116
10	2,166	2,091	2,127	2,134	2,033	2,255	2,246	2,280	2,516	2,613	2,731	2,926	3,146	3,111
11	2,159	2,140	2,084	2,123	2,166	2,091	2,329	2,316	2,382	2,650	2,724	2,852	3,056	3,233
12	2,126	2,119	2,132	2,092	2,094	2,145	2,080	2,312	2,332	2,407	2,667	2,743	2,875	3,065
Subtotals:	25,265	25,576	25,924	26,422	27,054	28,049	29,171	30,411	31,808	33,505	34,933	36,264	37,818	38,877
Pct Chg:		1.2%	1.4%	1.9%	2.4%	3.7%	4%	4.3%	4.6%	5.3%	4.3%	3.8%	4.3%	2.8%
SDC:	690	726	668	682	686	706	720	726	749	764	787	805	846	878
Totals:	25,955	26,302	26,592	27,104	27,740	28,755	29,891	31,137	32,557	34,269	35,720	37,069	38,664	39,755
Capacity:	28,110	28,950	31,154	32,962	33,262	33,262	34,112	34,912	34,912	36,512	36,512	36,784	36,784	36,784
Open Seats:	2,155	2,648	4,562	5,858	5,522	4,507	4,221	3,775	2,355	2,243	792	(285)	(1,880)	(2,971)

Facilities Planning



State Funds Received (2009 – 2011)

Project	State Share	District Share	% District Share	Project Total
Jeffrey Trail MS (1)	\$ 13,349,621.00	\$ 17,001,013.00	56%	\$ 30,350,634.00
Stonegate ES	\$ 26,079,790.00	\$ 36,654,026.00	58%	\$ 62,733,816.00
Bonita Canyon ES Modernization	\$ 2,430,523.00	\$ 1,822,718.00	43%	\$ 4,253,241.00
Eastshore ES Modernization	\$ 2,621,026.00	\$ 1,801,896.00	41%	\$ 4,422,922.00
Northwood ES Modernization	\$ 1,972,327.00	\$ 2,151,080.00	52%	\$ 4,123,407.00
Santiago Hills ES Modernization (5)	\$ 2,212,587.00	\$ 3,354,188.00	60%	\$ 5,566,775.00
Stonecreek ES Modernization	\$ 2,496,802.00	\$ 2,432,860.00	49%	\$ 4,929,662.00
Sierra Vista MS Modernization (5)	\$ 4,660,900.00	\$ 1,572,201.00	25%	\$ 6,233,101.00
Woodbridge HS Modernization & Expansion (2)(3)	\$ 12,168,780.00	\$ 17,463,383.00	59%	\$ 29,632,163.00
Woodbridge HS Aquatics Center (2)	\$ 0.00	\$ 6,700,000.00	100%	\$ 6,700,000.00
Lakeside MS Modernization	\$ 2,757,278.00	\$ 4,962,989.00	64%	\$ 7,720,267.00
Deerfield ES Modernization & Expansion (2)(4) (5)	\$ 4,137,199.00	\$ 8,862,801.00	68%	\$ 13,000,000.00
Stonecreek Relocatables	\$ 83,040.00	\$ 36,029.00	30%	\$ 119,069.00
Vista Verde Relocatables	\$ 439,480.00	\$ 189,282.00	30%	\$ 628,762.00
TOTALS / AVERAGE	\$ 75,409,353.00	\$ 105,004,466.00	Average 53%	\$ 180,413,819.00

Footnotes

- General – All project values are reported from the committed or budgeted amounts as of 9/1/2011.
- (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 Planning Area 40.
 - (2) – Project totals include estimated values based on preliminary budgets and are pending construction completion.
 - (3) – Project includes partial estimated state matching funds that are still pending State Allocation Board review and approval.
 - (4) – Project includes estimated state matching funds that are still pending State Allocation Board review and approval.
 - (5) – 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 Allocation	11-12 Allocation
Teacher Staffing Ratios:					
1-2	20.0:1	20.0:1	22.0:1	32.0:1	32.0:1
3	20.0:1	20.0:1	23.0:1	32.0:1	32.0:1
4-6	31.5:1	33.5:1	33.5:1	33.5:1	33.5:1
7-8 Overall	30.0:1	32.0:1	32.0:1	32.0:1	32.0:1
Humanities	28.5:1	30.5:1	30.5:1	32.0:1	32.0:1
9-12 Overall	30.0:1	32.0:1	32.0:1	32.0:1	32.0:1
English	27.0:1	29.0:1	29.0:1	32.0:1	32.0:1
Social Studies	29.0:1	31.0:1	31.0:1	32.0:1	32.0:1
Elem. School Supply Allocation	\$57.50/student	\$53.50/student	\$53.50/student	\$48.15/student	\$48.15/student
Middle School Supply Allocation	\$77.50/student	\$69.50/student	\$69.50/student	\$62.55/student	\$62.55/student
High School Supply Allocation	\$92.50/student	\$80.00/student	\$80.00/student	\$72.00/student	\$72.00/student
Elem School LAN Allocation	\$7,500 minimum	\$7,000 minimum	\$7,000 minimum	\$7,000 minimum	\$7,000 minimum
Middle School LAN Allocation	\$12,000 minimum	\$8,500 minimum	\$8,500 minimum	\$8,500 minimum	\$8,500 minimum
High School LAN Allocation	\$32,000 minimum	\$28,000 minimum	\$28,000 minimum	\$28,000 minimum	\$28,000 minimum

Elementary and K-8 School Site Allocations 11-12

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 11-12				
		<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/Assistant Principal				0.25 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				.6 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
Testing Allocation		\$1,000/yr		\$1,000/yr
Note: min. stands for minimum				

Middle and High School Site Allocations 11-12

MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 11-12					
		<u>Middle</u>		<u>High</u>	
Teachers:					
7-8 Overall		32.0:1			
Humanities		32.0:1			
9-12 Overall				32.0:1	
9th 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		1800:1, min. 2.4 FTE	
Assistant Principal Extra Duty Days				15 days	
Admin/Clerical		600:1, min. 2.75 FTE		1600:1, min. 8.0 FTE	
Library/Media Support		900:1		1800:1	
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)	
Note: min. stands for minimum					

Alderwood at Quail Hill Elementary School

Alderwood at Quail Hill Elementary School									
Enrollment	(Oct. 2010 Enrollment)					841			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$2,276,902		\$2,707	
	Classified Salaries					241,355		287	
	Benefits					625,441		744	
	Supplies/Equipment					34,706		41	
	Contracts/Services/Other					5,788		7	
	Site Operations/Utilities					141,568		168	
	Total Unrestricted General Fund Program Expenditures					\$3,325,760		\$3,955	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$47,348		\$56	
*	School/Library Improvement (SLIP)					46,255		55	
	Lottery Instructional Materials					4,205		5	
	Total Restricted General Fund Program Expenditures					\$97,808		\$116	
	TOTAL LOCATION PROGRAM EXPENDITURES					\$3,423,568		\$4,071	
* Tier III Unrestricted									

Bonita Canyon Elementary School

Bonita Canyon Elementary School									
Enrollment	(Oct. 2010 Enrollment)						507		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$1,490,270	\$2,939	
	Classified Salaries						187,545	370	
	Benefits						454,178	896	
	Supplies/Equipment						13,927	27	
	Contracts/Services/Other						9,485	19	
	Site Operations/Utilities						59,560	117	
	Total Unrestricted General Fund Program Expenditures						\$2,214,965	\$4,369	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)						\$20,602	\$41	
*	School/Library Improvement (SLIP)						27,885	55	
	Lottery Instructional Materials						2,535	5	
	Total Restricted General Fund Program Expenditures						\$51,022	\$101	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$2,265,987	\$4,469	
* Tier III Unrestricted									

Brywood Elementary School

Brywood Elementary School									
Enrollment	(Oct. 2010 Enrollment)						632		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$1,645,501	\$2,604	
	Classified Salaries						219,831	348	
	Benefits						476,132	753	
	Supplies/Equipment						18,661	30	
	Contracts/Services/Other						12,770	20	
	Site Operations/Utilities						92,407	146	
	Total Unrestricted General Fund Program Expenditures						\$2,465,302	\$3,901	
<u>Restricted General Fund Program Expenditures</u>									
	Title 1						\$42,477	\$67	
	Limited English Program (EIA)						35,785	57	
*	School/Library Improvement (SLIP)						34,760	55	
	Lottery Instructional Materials						3,160	5	
	Total Restricted General Fund Program Expenditures						\$116,182	\$184	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$2,581,484	\$4,085	
* Tier III Unrestricted									

Canyon View Elementary School

Canyon View Elementary School									
Enrollment	(Oct. 2010 Enrollment)						762		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$2,029,601	\$2,664	
	Classified Salaries						244,393	321	
	Benefits						584,714	767	
	Supplies/Equipment						29,992	39	
	Contracts/Services/Other						8,585	11	
	Site Operations/Utilities						131,943	173	
	Total Unrestricted General Fund Program Expenditures						\$3,029,228	\$3,975	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)						\$33,975	\$45	
*	School/Library Improvement (SLIP)						41,910	55	
	Lottery Instructional Materials						3,810	5	
	Total Restricted General Fund Program Expenditures						\$79,695	\$105	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$3,108,923	\$4,080	
* Tier III Unrestricted									

College Park Elementary School

College Park Elementary School									
Enrollment	(Oct. 2010 Enrollment)						797		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$2,151,670	\$2,700	
	Classified Salaries						220,653	277	
	Benefits						617,308	775	
	Supplies/Equipment						26,075	33	
	Contracts/Services/Other						12,450	16	
	Site Operations/Utilities						115,848	145	
	Total Unrestricted General Fund Program Expenditures						\$3,144,004	\$3,945	
<u>Restricted General Fund Program Expenditures</u>									
	Title 1						\$64,168	\$81	
	Limited English Program (EIA)						64,697	81	
*	School/Library Improvement (SLIP)						43,835	55	
	Lottery Instructional Materials						3,985	5	
	Total Restricted General Fund Program Expenditures						\$176,685	\$222	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$3,320,689	\$4,166	
* Tier III Unrestricted									

Culverdale Elementary School

Culverdale Elementary School									
Enrollment	(Oct. 2010 Enrollment)					630			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$1,790,265		\$2,842	
	Classified Salaries					245,627		390	
	Benefits					535,391		850	
	Supplies/Equipment					17,273		27	
	Contracts/Services/Other					16,275		26	
	Site Operations/Utilities					95,065		151	
	Total Unrestricted General Fund Program Expenditures					\$2,699,896		\$4,286	
<u>Restricted General Fund Program Expenditures</u>									
	Title 1					\$140,989		\$224	
	Limited English Program (EIA)					94,334		150	
*	School/Library Improvement (SLIP)					34,650		55	
	Lottery Instructional Materials					3,150		5	
	Total Restricted General Fund Program Expenditures					\$273,123		\$434	
	TOTAL LOCATION PROGRAM EXPENDITURES					\$2,973,019		\$4,719	
* Tier III Unrestricted									

Deerfield Elementary School

Deerfield Elementary School											
Enrollment	(Oct. 2010 Enrollment)							560			
								2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>											
	Certificated Salaries							\$1,691,972		\$3,021	
	Classified Salaries							203,998		364	
	Benefits							493,119		881	
	Supplies/Equipment							13,415		24	
	Contracts/Services/Other							15,625		28	
	Site Operations/Utilities							67,930		121	
	Total Unrestricted General Fund Program Expenditures							\$2,486,059		\$4,439	
<u>Restricted General Fund Program Expenditures</u>											
	Title 1							\$47,900		\$86	
	Limited English Program (EIA)							31,806		57	
*	School/Library Improvement (SLIP)							30,800		55	
	Lottery Instructional Materials							2,800		5	
	Total Restricted General Fund Program Expenditures							\$113,306		\$202	
	TOTAL LOCATION PROGRAM EXPENDITURES							\$2,599,365		\$4,642	
* Tier III Unrestricted											

Eastshore Elementary School

Eastshore Elementary School									
Enrollment	(Oct. 2010 Enrollment)						561		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$1,470,320	\$2,621	
	Classified Salaries						183,248	327	
	Benefits						420,668	750	
	Supplies/Equipment						11,732	21	
	Contracts/Services/Other						15,280	27	
	Site Operations/Utilities						70,499	126	
	Total Unrestricted General Fund Program Expenditures						\$2,171,747	\$3,871	
<u>Restricted General Fund Program Expenditures</u>									
	Title 1						\$56,034	\$100	
	Limited English Program (EIA)						29,276	52	
*	School/Library Improvement (SLIP)						30,855	55	
	Lottery Instructional Materials						2,805	5	
	Total Restricted General Fund Program Expenditures						\$118,970	\$212	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$2,290,717	\$4,083	
* Tier III Unrestricted									

Greentree Elementary School

Greentree Elementary School									
Enrollment	(Oct. 2010 Enrollment)						491		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$1,381,613		\$2,814
	Classified Salaries						199,049		405
	Benefits						408,110		831
	Supplies/Equipment						19,632		40
	Contracts/Services/Other						4,010		8
	Site Operations/Utilities						93,010		189
	Total Unrestricted General Fund Program Expenditures						\$2,105,424		\$4,288
<u>Restricted General Fund Program Expenditures</u>									
	Title 1						\$77,725		\$158
	Limited English Program (EIA)						39,035		80
*	School/Library Improvement (SLIP)						27,005		55
	Lottery Instructional Materials						2,455		5
	Total Restricted General Fund Program Expenditures						\$146,220		\$298
	TOTAL LOCATION PROGRAM EXPENDITURES						\$2,251,644		\$4,586
* Tier III Unrestricted									

Meadow Park Elementary School

Meadow Park Elementary School			
Enrollment	(Oct. 2010 Enrollment)	596	
		2011-12 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>			
Certificated Salaries		\$1,466,954	\$2,461
Classified Salaries		225,833	379
Benefits		411,351	690
Supplies/Equipment		19,508	33
Contracts/Services/Other		11,189	19
Site Operations/Utilities		81,633	137
Total Unrestricted General Fund Program Expenditures		\$2,216,468	\$3,719
<u>Restricted General Fund Program Expenditures</u>			
Title 1		\$61,457	\$103
Limited English Program (EIA)		28,915	49
* School/Library Improvement (SLIP)		32,780	55
Lottery Instructional Materials		2,980	5
Total Restricted General Fund Program Expenditures		\$126,132	\$212
TOTAL LOCATION PROGRAM EXPENDITURES		\$2,342,600	\$3,931
* Tier III Unrestricted			

Northwood Elementary School

Northwood Elementary School			
Enrollment	(Oct. 2010 Enrollment)	555	
		2011-12 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>			
Certificated Salaries		\$1,418,280	\$2,555
Classified Salaries		213,327	384
Benefits		423,944	764
Supplies/Equipment		11,623	21
Contracts/Services/Other		15,100	27
Site Operations/Utilities		75,078	135
Total Unrestricted General Fund Program Expenditures		\$2,157,352	\$3,887
<u>Restricted General Fund Program Expenditures</u>			
Title 1		\$59,649	\$107
Limited English Program (EIA)		40,842	74
* School/Library Improvement (SLIP)		30,525	55
Lottery Instructional Materials		2,775	5
Total Restricted General Fund Program Expenditures		\$133,791	\$241
TOTAL LOCATION PROGRAM EXPENDITURES		\$2,291,143	\$4,128
* Tier III Unrestricted			

Oak Creek Elementary School

Oak Creek Elementary School			
Enrollment	(Oct. 2010 Enrollment)	853	
		2011-12 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>			
	Certificated Salaries	\$2,081,593	\$2,440
	Classified Salaries	205,308	241
	Benefits	596,495	699
	Supplies/Equipment	20,122	24
	Contracts/Services/Other	26,675	31
	Site Operations/Utilities	110,989	130
	Total Unrestricted General Fund Program Expenditures	\$3,041,182	\$3,565
<u>Restricted General Fund Program Expenditures</u>			
	Limited English Program (EIA)	\$56,384	\$66
*	School/Library Improvement (SLIP)	46,915	55
	Lottery Instructional Materials	2,000	2
	Total Restricted General Fund Program Expenditures	\$105,299	\$123
	TOTAL LOCATION PROGRAM EXPENDITURES	\$3,146,481	\$3,689
* Tier III Unrestricted			

Santiago Hills Elementary School

Santiago Hills Elementary School									
Enrollment	(Oct. 2010 Enrollment)					531			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$1,459,790		\$2,749	
	Classified Salaries					206,782		389	
	Benefits					398,356		750	
	Supplies/Equipment					11,402		21	
	Contracts/Services/Other					14,166		27	
	Site Operations/Utilities					89,378		168	
	Total Unrestricted General Fund Program Expenditures					\$2,179,874		\$4,105	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$22,409		\$42	
*	School/Library Improvement (SLIP)					29,205		55	
	Lottery Instructional Materials					2,655		5	
	Total Restricted General Fund Program Expenditures					\$54,269		\$102	
TOTAL LOCATION PROGRAM EXPENDITURES						\$2,234,143		\$4,207	
*Tier III Unrestricted									

Springbrook Elementary School

Springbrook Elementary School									
Enrollment	(Oct. 2010 Enrollment)					581			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$1,662,979		\$2,862	
	Classified Salaries					207,923		358	
	Benefits					484,845		835	
	Supplies/Equipment					11,638		20	
	Contracts/Services/Other					14,337		25	
	Site Operations/Utilities					104,610		180	
	Total Unrestricted General Fund Program Expenditures					\$2,486,332		\$4,279	
<u>Restricted General Fund Program Expenditures</u>									
	Title 1					\$77,725		\$134	
	Limited English Program (EIA)					43,733		75	
*	School/Library Improvement (SLIP)					31,995		55	
	Lottery Instructional Materials					2,905		5	
	Total Restricted General Fund Program Expenditures					\$156,358		\$269	
	TOTAL LOCATION PROGRAM EXPENDITURES					\$2,642,690		\$4,549	
* Tier III Unrestricted									

Stone Creek Elementary School

Stone Creek Elementary School									
Enrollment	(Oct. 2010 Enrollment)						533		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$1,447,716	\$2,716	
	Classified Salaries						198,654	373	
	Benefits						423,716	795	
	Supplies/Equipment						11,146	21	
	Contracts/Services/Other						14,518	27	
	Site Operations/Utilities						67,754	127	
	Total Unrestricted General Fund Program Expenditures						\$2,163,504	\$4,059	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)						\$23,132	\$43	
*	School/Library Improvement (SLIP)						29,315	55	
	Lottery Instructional Materials						2,665	5	
	Total Restricted General Fund Program Expenditures						\$55,112	\$103	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$2,218,616	\$4,163	
* Tier III Unrestricted									

Stonegate Elementary School

Stonegate Elementary School										
Enrollment	(Oct. 2010 Enrollment)							618		
								2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>										
	Certificated Salaries							\$1,564,605	\$2,532	
	Classified Salaries							221,326	358	
	Benefits							430,054	696	
	Supplies/Equipment							15,009	24	
	Contracts/Services/Other							14,748	24	
	Site Operations/Utilities							81,675	132	
	Total Unrestricted General Fund Program Expenditures							\$2,327,417	\$3,766	
<u>Restricted General Fund Program Expenditures</u>										
	Limited English Program (EIA)							\$52,046	\$84	
*	School/Library Improvement (SLIP)							33,990	55	
	Lottery Instructional Materials							3,090	5	
	Total Restricted General Fund Program Expenditures							\$89,126	\$144	
	TOTAL LOCATION PROGRAM EXPENDITURES							\$2,416,543	\$3,910	
* Tier III Unrestricted										

Turtle Rock Elementary School

Turtle Rock Elementary School						
Enrollment	(Oct. 2010 Enrollment)			821		
				2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>						
	Certificated Salaries			\$2,232,494	\$2,719	
	Classified Salaries			246,649	300	
	Benefits			646,199	787	
	Supplies/Equipment			26,244	32	
	Contracts/Services/Other			13,287	16	
	Site Operations/Utilities			81,846	100	
	Total Unrestricted General Fund Program Expenditures			\$3,246,719	\$3,955	
<u>Restricted General Fund Program Expenditures</u>						
	Title 1			\$92,185	\$112	
	Limited English Program (EIA)			60,721	74	
*	School/Library Improvement (SLIP)			45,155	55	
	Lottery Instructional Materials			4,105	5	
	Total Restricted General Fund Program Expenditures			\$202,166	\$246	
	TOTAL LOCATION PROGRAM EXPENDITURES			\$3,448,885	\$4,201	
* Tier III Unrestricted						

University Park Elementary School

University Park Elementary School									
Enrollment (Oct. 2010 Enrollment)						571			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
Certificated Salaries						\$1,596,239		\$2,796	
Classified Salaries						213,524		374	
Benefits						456,328		799	
Supplies/Equipment						17,719		31	
Contracts/Services/Other						9,775		17	
Site Operations/Utilities						82,239		144	
Total Unrestricted General Fund Program Expenditures						\$2,375,824		\$4,161	
<u>Restricted General Fund Program Expenditures</u>									
Title 1						\$82,244		\$144	
Limited English Program (EIA)						76,985		135	
* School/Library Improvement (SLIP)						31,405		55	
Lottery Instructional Materials						2,855		5	
Total Restricted General Fund Program Expenditures						\$193,489		\$339	
TOTAL LOCATION PROGRAM EXPENDITURES						\$2,569,313		\$4,500	
* Tier III Unrestricted									

Westpark Elementary School

Westpark Elementary School									
Enrollment (Oct. 2010 Enrollment)							633		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
Certificated Salaries							\$1,572,298	\$2,484	
Classified Salaries							198,683	314	
Benefits							450,422	712	
Supplies/Equipment							21,691	34	
Contracts/Services/Other							8,788	14	
Site Operations/Utilities							129,742	205	
Total Unrestricted General Fund Program Expenditures							\$2,381,624	\$3,762	
<u>Restricted General Fund Program Expenditures</u>									
Title I							\$ 54,227	\$86	
Limited English Program (EIA)							40,481	64	
* School/Library Improvement (SLIP)							34,815	55	
Lottery Instructional Materials							3,165	5	
Total Restricted General Fund Program Expenditures							\$132,688	\$124	
TOTAL LOCATION PROGRAM EXPENDITURES							\$2,514,312	\$3,886	
* Tier III Unrestricted									

Woodbury Elementary School

Woodbury Elementary School						
Enrollment	(Oct. 2010 Enrollment)			736		
				2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>						
	Certificated Salaries			\$1,883,068	\$2,559	
	Classified Salaries			233,534	317	
	Benefits			454,774	618	
	Supplies/Equipment			31,403	43	
	Contracts/Services/Other			5,922	8	
	Site Operations/Utilities			112,503	153	
	Total Unrestricted General Fund Program Expenditures			\$2,721,204	\$3,697	
<u>Restricted General Fund Program Expenditures</u>						
	Title 1			\$53,323	\$72	
	Limited English Program (EIA)			71,925	98	
*	School/Library Improvement (SLIP)			40,480	55	
	Lottery Instructional Materials			3,680	5	
	Total Restricted General Fund Program Expenditures			\$169,408	\$230	
	TOTAL LOCATION PROGRAM EXPENDITURES			\$2,890,612	\$3,927	
* Tier III Unrestricted						

Plaza Vista K-8 School

Plaza Vista K-8 School									
Enrollment	(Oct. 2010 Enrollment)						653		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$2,631,660	\$4,030	
	Classified Salaries						243,506	373	
	Benefits						716,099	1,097	
	Supplies/Equipment						25,882	40	
	Contracts/Services/Other						24,200	37	
	Site Operations/Utilities						160,620	246	
	Counseling Program						145,281	222	
	Total Unrestricted General Fund Program Expenditures						\$3,947,248	\$6,045	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)						\$64,697	\$99	
*	School/Library Improvement (SLIP)						48,505	74	
	Lottery Instructional Materials						4,755	7	
	Total Restricted General Fund Program Expenditures						\$117,957	\$181	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$4,065,205	\$6,225	
* Tier III Unrestricted									

Vista Verde at Turtle Ridge K-8 School

Vista Verde at Turtle Ridge K-8 School									
Enrollment	(Oct. 2010 Enrollment)						647		
							2012-11 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$2,390,500	\$3,695	
	Classified Salaries						217,262	336	
	Benefits						680,861	1,052	
	Supplies/Equipment						31,259	48	
	Contracts/Services/Other						16,220	25	
	Site Operations/Utilities						149,564	231	
	Counseling Program						22,050	34	
	Total Unrestricted General Fund Program Expenditures						\$3,507,716	\$5,422	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)						\$23,132	\$36	
	School Safety (AB1113)						4,366	7	
*	School/Library Improvement (SLIP)						46,596	72	
	Lottery Instructional Materials						4,540	7	
	Total Restricted General Fund Program Expenditures						\$78,634	\$122	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$3,586,350	\$5,543	
* Tier III Unrestricted									

Lakeside Middle School

Lakeside Middle School									
Enrollment	(Oct. 2010 Enrollment)					713			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$1,806,635		\$2,534	
	Classified Salaries					264,377		371	
	Benefits					577,429		810	
	Supplies/Equipment					32,148		45	
	Contracts/Services/Other					15,150		21	
	Site Operations/Utilities					146,457		205	
	Counseling Program					145,410		204	
	Total Unrestricted General Fund Program Expenditures					\$2,987,606		\$4,190	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$20,963		\$29	
	School Safety (AB1113)					12,247		17	
*	School/Library Improvement (SLIP)					25,668		36	
	Lottery Instructional Materials					3,565		5	
	Total Restricted General Fund Program Expenditures					\$62,443		\$88	
	TOTAL LOCATION PROGRAM EXPENDITURES					\$3,050,049		\$4,278	
* Tier III Unrestricted									

Rancho San Joaquin Middle School

Rancho San Joaquin Middle School									
Enrollment	(Oct. 2010 Enrollment)					840			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$2,127,227		\$2,532	
	Classified Salaries					279,625		333	
	Benefits					640,722		763	
	Supplies/Equipment					29,641		35	
	Contracts/Services/Other					25,601		30	
	Site Operations/Utilities					217,124		258	
	Counseling Program					172,285		205	
	Total Unrestricted General Fund Program Expenditures					\$3,492,225		\$4,157	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$32,890		\$39	
	School Safety (AB1113)					12,813		15	
*	School/Library Improvement (SLIP)					30,240		36	
	Lottery Instructional Materials					4,200		5	
	Total Restricted General Fund Program Expenditures					\$80,143		\$95	
	TOTAL LOCATION PROGRAM EXPENDITURES					\$3,572,368		\$4,253	
* Tier III Unrestricted									

Sierra Vista Middle School

Sierra Vista Middle School									
Enrollment	(Oct. 2010 Enrollment)					1,072			
						2011-12 Budget	Amount Per Student		
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$2,277,381	\$2,124		
	Classified Salaries					291,564	272		
	Benefits					686,449	640		
	Supplies/Equipment					50,715	47		
	Contracts/Services/Other					19,039	18		
	Site Operations/Utilities					124,198	116		
	Counseling Program					197,934	185		
	Total Unrestricted General Fund Program Expenditures					\$3,647,280	\$3,402		
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$23,493	\$22		
	School Safety (AB1113)					12,244	11		
*	School/Library Improvement (SLIP)					38,592	36		
	Lottery Instructional Materials					5,360	5		
	Total Restricted General Fund Program Expenditures					\$79,689	\$74		
	TOTAL LOCATION PROGRAM EXPENDITURES					\$3,726,969	\$3,477		
* Tier III Unrestricted									

Venado Middle School

Venado Middle School									
Enrollment	(Oct. 2010 Enrollment)					654			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
Certificated Salaries						\$2,181,375		\$3,335	
Classified Salaries						249,561		382	
Benefits						613,180		938	
Supplies/Equipment						35,858		55	
Contracts/Services/Other						7,750		12	
Site Operations/Utilities						142,116		217	
Counseling Program						145,507		222	
Total Unrestricted General Fund Program Expenditures						\$3,375,347		\$5,161	
<u>Restricted General Fund Program Expenditures</u>									
Title 1						\$110,261		\$169	
Limited English Program (EIA)						15,542		24	
School Safety (AB1113)						12,613		19	
*	School/Library Improvement (SLIP)					23,544		36	
Lottery Instructional Materials						3,270		5	
Total Restricted General Fund Program Expenditures						\$165,230		\$253	
TOTAL LOCATION PROGRAM EXPENDITURES						\$3,540,577		\$5,414	
* Tier III Unrestricted									

South Lake Middle School

South Lake Middle School									
Enrollment	(Oct. 2010 Enrollment)					592			
						2011-12 Budget	Amount Per Student		
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$1,414,325	\$2,389		
	Classified Salaries					242,204	409		
	Benefits					486,853	822		
	Supplies/Equipment					23,469	40		
	Contracts/Services/Other					16,261	27		
	Site Operations/Utilities					125,657	212		
	Counseling Program					121,155	205		
	Total Unrestricted General Fund Program Expenditures					\$2,429,924	\$4,105		
<u>Restricted General Fund Program Expenditures</u>									
	Title 1					\$100,319	\$169		
	Limited English Program (EIA)					19,879	34		
	School Safety (AB1113)					9,932	17		
*	School/Library Improvement (SLIP)					21,312	36		
	Lottery Instructional Materials					2,960	5		
	Total Restricted General Fund Program Expenditures					\$154,402	\$261		
	TOTAL LOCATION PROGRAM EXPENDITURES					\$2,584,326	\$4,365		
* Tier III Unrestricted									

Irvine High School

Irvine High School									
Enrollment	(Oct. 2010 Enrollment)						1,876		
							2011-12 Budget	Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries						\$4,785,049	\$2,551	
	Classified Salaries						864,176	461	
	Benefits						1,539,411	821	
	Supplies/Equipment						77,974	42	
	Contracts/Services/Other						70,932	38	
	Site Operations/Utilities						394,406	210	
	Counseling Program						391,939	209	
	Total Unrestricted General Fund Program Expenditures						\$8,123,887	\$4,330	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)						\$49,155	\$26	
	CAHSEE						15,221	8	
	IMF Realignment Program						103,101	55	
	School Safety (AB1113)						69,945	37	
*	School/Library Improvement (SLIP)						41,272	22	
	Lottery Instructional Materials						9,380	5	
	Total Restricted General Fund Program Expenditures						\$288,074	\$154	
	TOTAL LOCATION PROGRAM EXPENDITURES						\$8,411,961	\$4,484	
* Tier III Unrestricted									

Northwood High School

Northwood High School									
Enrollment	(Oct. 2010 Enrollment)					1,948			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$4,959,346		\$2,546	
	Classified Salaries					888,901		456	
	Benefits					1,607,475		825	
	Supplies/Equipment					98,802		51	
	Contracts/Services/Other					51,854		27	
	Site Operations/Utilities					396,430		204	
	Counseling Program					424,098		218	
	Total Unrestricted General Fund Program Expenditures					\$8,426,906		\$4,326	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$28,553		\$15	
	CAHSEE					9,422		5	
	IMF Realignment Program					103,009		53	
	School Safety (AB1113)					68,343		35	
*	School/Library Improvement (SLIP)					42,856		22	
	Lottery Instructional Materials					9,740		5	
	Total Restricted General Fund Program Expenditures					\$261,923		\$134	
	TOTAL LOCATION PROGRAM EXPENDITURES					\$8,688,829		\$4,460	
* Tier III Unrestricted									

University High School

University High School									
Enrollment	(Oct. 2010 Enrollment)					2,412			
						2011-12 Budget		Amount Per Student	
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$5,879,435		\$2,438	
	Classified Salaries					987,536		409	
	Benefits					1,908,001		791	
	Supplies/Equipment					117,289		49	
	Contracts/Services/Other					64,175		27	
	Site Operations/Utilities					388,389		161	
	Counseling Program					483,225		200	
	Total Unrestricted General Fund Program Expenditures					\$9,828,050		\$4,075	
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$71,564		\$30	
	Carl Perkins					\$92,021		\$38	
	CAHSEE					17,395		7	
	IMF Realignment Program					103,009		43	
	School Safety (AB1113)					69,660		29	
*	School/Library Improvement (SLIP)					53,064		22	
	Lottery Instructional Materials					12,060		5	
	Total Restricted General Fund Program Expenditures					\$418,773		\$174	
	TOTAL LOCATION PROGRAM EXPENDITURES					\$10,246,823		\$4,248	
* Tier III Unrestricted									

Woodbridge High School

Woodbridge High School									
Enrollment	(Oct. 2010 Enrollment)					2,161			
						2011-12 Budget	Amount Per Student		
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$5,685,392	\$2,631		
	Classified Salaries					914,850	423		
	Benefits					1,796,407	831		
	Supplies/Equipment					93,200	43		
	Contracts/Services/Other					61,492	28		
	Site Operations/Utilities					363,949	168		
	Counseling Program					512,921	237		
	Total Unrestricted General Fund Program Expenditures					\$9,428,211	\$4,363		
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$45,541	\$21		
	CAHSEE					15,220	7		
	IMF Realignment Program					103,009	48		
	School Safety (AB1113)					66,707	31		
*	School/Library Improvement (SLIP)					47,542	22		
	Lottery Instructional Materials					10,805	5		
	Total Restricted General Fund Program Expenditures					\$288,824	\$134		
	TOTAL LOCATION PROGRAM EXPENDITURES					\$9,717,035	\$4,497		
* Tier III Unrestricted									

Creekside High School

Creekside High School									
Enrollment	(Enrollment-Jun. 2010)					211			
						2011-12 Budget	Amount Per Student		
<u>Unrestricted General Fund Program Expenditures</u>									
	Certificated Salaries					\$893,044	\$4,232		
	Classified Salaries					323,586	1,534		
	Benefits					376,060	1,782		
	Supplies/Equipment					4,130	20		
	Contracts/Services/Other					12,210	58		
	Site Operations/Utilities					68,254	323		
	Counseling Program					158,377	751		
	Total Unrestricted General Fund Program Expenditures					\$1,835,661	\$8,700		
<u>Restricted General Fund Program Expenditures</u>									
	Limited English Program (EIA)					\$10,120	\$48		
	CAHSEE					11,597	55		
	School Safety (AB1113)					65,985	313		
*	School/Library Improvement (SLIP)					3,982	19		
	Lottery Instructional Materials					905	4		
	Total Restricted General Fund Program Expenditures					\$92,589	\$439		
	TOTAL LOCATION PROGRAM EXPENDITURES					\$1,928,250	\$9,139		
* Tier III Unrestricted									

Multi-Year Projections Tab Placeholder



Irvine Unified School District 2011-12 Budget General Fund						
DESCRIPTION	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Projected	2012-13 Projected	2013-14 Projected
<u>A. REVENUES</u>						
Revenue Limit Sources	149,116,044	148,448,501	145,315,979	146,549,635	149,991,958	157,816,375
Federal Revenues	13,199,437	14,491,361	16,552,433	8,759,318	8,759,318	8,759,318
Other State Revenues	40,606,689	36,999,802	31,151,436	32,145,674	34,895,300	35,554,371
Other Local Revenue	20,841,099	18,250,222	20,005,878	12,277,411	12,370,416	12,466,017
 TOTAL REVENUES	 223,763,268	 218,189,886	 213,025,726	 199,732,038	 206,016,992	 214,596,081
<u>B. EXPENDITURES</u>						
Certificated Salaries	111,016,074	105,913,446	104,121,292	106,775,032	109,199,972	112,008,677
Classified Salaries	32,899,195	33,883,231	35,200,894	34,760,958	35,402,980	36,057,842
Employee Benefits	35,511,454	35,417,863	38,975,515	40,018,840	41,903,352	42,479,944
Books and Supplies	7,692,088	8,758,781	8,547,325	7,600,272	7,857,013	8,277,285
Services, Other Oper. Exps	20,181,628	18,576,563	18,182,531	18,511,031	19,099,536	19,829,933
Capital Outlay	516,687	1,084,432	622,576	355,725	355,725	355,725
Other Outgo	4,987,474	4,619,039	3,732,059	4,333,047	4,333,047	4,333,047
Direct Support/Indirect Costs	(82,472)	(197,170)	(252,130)	(159,920)	190,080	198,129
Global Budget Adjustments						
	0	0	0	0	0	0
	0	0	0	0	0	0
 TOTAL EXPENDITURES	 212,722,127	 208,056,186	 209,130,062	 212,194,985	 218,341,706	 223,540,582
<u>C. EXCESS (DEFICIENCY)</u>	 11,041,140	 10,133,700	 3,895,663	 (12,462,947)	 (12,324,714)	 (8,944,501)

Irvine Unified School District 2011-12 Budget General Fund						
DESCRIPTION	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Projected	2012-13 Projected	2013-14 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	724,862	906,669	1,570,153	1,250,000	1,250,000	1,250,000
Interfund Transfers In - Other	397,696	1,850,000	1,850,000	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	726,484	834,982	387,285	666,065	666,065	666,065
Interfund Trfs Out - Def. Maint	0	0	100,000	750,000	750,000	750,000
Interfund Trfs Out - Cafeteria	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	800,000	975,000	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	0	204,848	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	(403,926)	1,151,534	1,959,941	(1,138,992)	(1,138,992)	(1,138,992)
<u>E. NET INCREASE (DECREASE)</u>	10,637,215	11,285,234	5,855,604	(13,601,939)	(13,463,706)	(10,083,493)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	29,092,916	39,730,131	45,797,660	51,653,264	38,051,325	24,587,619
Audit Adjustments/Restatements	0	(5,217,705)	0	0	0	0
Net Beginning Balance	29,092,916	34,512,425	45,797,660	51,653,264	38,051,325	24,587,619
Ending Balance, June 30,	<u>39,730,131</u>	<u>45,797,660</u>	<u>51,653,264</u>	<u>38,051,325</u>	<u>24,587,619</u>	<u>14,504,125</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	250,000	290,755	288,937	250,000	250,000	250,000
Prepaid Expenses						
<u>Board Designated</u>						
Economic Uncertainties	6,410,000	6,296,000	6,500,000	6,500,000	6,625,733	6,781,699
%	3.00%	3.01%	3.09%	3.04%	3.01%	3.01%
Other Designations	10,257,170	8,097,856	5,824,957	5,824,957	5,771,839	5,664,049
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 Designated	1,327,996	30,955,688	38,887,531	25,326,368	11,790,046	1,658,376

Reflects information as of the 2010-11 Unaudited Actuals and the 2011-12 Adopted Budget.

Irvine Unified School District 2011-12 Budget Unrestricted						
DESCRIPTION	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Projected	2012-13 Projected	2013-14 Projected
<u>A. REVENUES</u>						
Revenue Limit Sources	149,116,044	148,448,501	145,315,979	146,549,635	149,991,958	157,816,375
Federal Revenues	188,642	264,268	315,535	275,000	275,000	275,000
Other State Revenues	11,352,931	15,128,227	11,589,655	14,100,302	16,687,730	16,926,753
Other Local Revenue	10,468,640	9,676,149	10,084,925	7,446,972	7,539,977	7,635,578
Revenue Adjustments						
 TOTAL REVENUES	 171,126,257	 173,517,145	 167,306,094	 168,371,909	 174,494,665	 182,653,705
<u>B. EXPENDITURES</u>						
Certificated Salaries	88,170,212	82,076,928	79,456,895	87,671,850	89,715,950	92,136,201
Classified Salaries	19,737,718	20,785,040	21,373,360	21,901,312	22,339,338	22,786,125
Employee Benefits	27,498,475	25,390,207	28,566,500	30,757,437	32,545,201	33,023,110
Books and Supplies	2,017,165	4,209,491	4,160,955	5,191,044	5,425,434	5,731,469
Services, Other Oper. Exps	6,600,759	5,883,585	6,386,578	7,425,864	7,731,133	8,089,186
Capital Outlay	88,296	607,945	210,750	0	0	0
Other Outgo	409,886	1,610,146	1,494,578	1,260,673	1,260,673	1,260,673
Direct Support/Indirect Costs	(687,053)	(1,542,673)	(1,990,419)	(1,518,569)	(1,168,569)	(1,160,520)
Expenditure Adjustments						
 TOTAL EXPENDITURES	 143,835,458	 139,020,669	 139,659,196	 152,689,611	 157,849,161	 161,866,244
<u>C. EXCESS (DEFICIENCY)</u>	 27,290,799	 34,496,476	 27,646,898	 15,682,298	 16,645,504	 20,787,461

Irvine Unified School District 2011-12 Budget Unrestricted						
DESCRIPTION	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Projected	2012-13 Projected	2013-14 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	724,862	906,669	1,570,153	1,250,000	1,250,000	1,250,000
Interfund Transfers In - Other	397,696	1,850,000	1,850,000	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	661,484	769,982	322,285	601,065	601,065	601,065
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Cafeteria	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	800,000	975,000	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	0	204,848	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	(15,509,847)	(24,812,254)	(21,643,336)	(28,960,245)	(29,732,101)	(30,439,172)
Total Other Sources/Uses	(15,848,773)	(23,595,720)	(19,518,395)	(29,284,237)	(30,056,093)	(30,763,164)
<u>E. NET INCREASE (DECREASE)</u>	11,442,027	10,900,756	8,128,503	(13,601,939)	(13,410,589)	(9,975,703)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	18,030,934	29,472,961	37,699,804	45,828,307	32,226,368	18,815,779
Audit Adjustments/Restatements	0	(2,673,913)	0	0	0	0
Net Beginning Balance	18,030,934	26,799,048	37,699,804	45,828,307	32,226,368	18,815,779
Ending Balance, June 30,	<u>29,472,961</u>	<u>37,699,804</u>	<u>45,828,307</u>	<u>32,226,368</u>	<u>18,815,779</u>	<u>8,840,076</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	250,000	290,755	288,937	250,000	250,000	250,000
Prepaid Expenses		7,362	1,840	0		
<u>Board Designated</u>						
Economic Uncertainties	6,410,000	6,296,000	6,500,000	6,500,000	6,625,733	6,781,699
Carryover	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 Designated	1,327,996	30,955,688	38,887,531	25,326,368	11,790,046	1,658,376

Reflects information as of the 2010-11 Unaudited Actuals and the 2011-12 Adopted Budget.

Irvine Unified School District 2011-12 Budget Restricted						
DESCRIPTION	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Projected	2012-13 Projected	2013-14 Projected
<u>A. REVENUES</u>						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	13,010,794	14,227,093	16,236,898	8,484,318	8,484,318	8,484,318
Other State Revenues	29,253,757	21,871,575	19,561,781	18,045,372	18,207,569	18,627,618
Other Local Revenue	10,372,459	8,574,072	9,920,953	4,830,439	4,830,439	4,830,439
 TOTAL REVENUES	 52,637,010	 44,672,741	 45,719,632	 31,360,129	 31,522,326	 31,942,375
<u>B. EXPENDITURES</u>						
Certificated Salaries	22,845,862	23,836,519	24,664,397	19,103,182	19,484,022	19,872,476
Classified Salaries	13,161,477	13,098,191	13,827,534	12,859,646	13,063,641	13,271,717
Employee Benefits	8,012,978	10,027,656	10,409,015	9,261,403	9,358,151	9,456,835
Books and Supplies	5,674,923	4,549,290	4,386,370	2,409,228	2,431,579	2,545,816
Services, Other Oper. Exps	13,580,869	12,692,978	11,795,953	11,085,167	11,368,403	11,740,747
Capital Outlay	428,391	476,487	411,826	355,725	355,725	355,725
Other Outgo	4,577,588	3,008,893	2,237,481	3,072,374	3,072,374	3,072,374
Direct Support/Indirect Costs	604,580	1,345,503	1,738,290	1,358,649	1,358,649	1,358,649
Expenditure Adjustments						
 TOTAL EXPENDITURES	 68,886,669	 69,035,517	 69,470,867	 59,505,374	 60,492,545	 61,674,338
<u>C. EXCESS (DEFICIENCY)</u>	 (16,249,659)	 (24,362,776)	 (23,751,235)	 (28,145,245)	 (28,970,218)	 (29,731,962)

Irvine Unified School District 2011-12 Budget Restricted						
DESCRIPTION	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Projected	2012-13 Projected	2013-14 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	0	0	0	0	0	0
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	65,000	65,000	65,000
Interfund Trfs Out - Def. Maint	0	0	100,000	750,000	750,000	750,000
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	15,509,847	24,812,254	21,643,336	28,960,245	29,732,101	30,439,172
Total Other Sources/Uses	15,444,847	24,747,254	21,478,336	28,145,245	28,917,101	29,624,172
<u>E. NET INCREASE (DECREASE)</u>	(804,812)	384,478	(2,272,899)	0	(53,117)	(107,790)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	11,061,982	10,257,170	8,097,856	5,824,957	5,824,957	5,771,839
Audit Adjustments/Restatements	0	(2,543,792)	0	0	0	0
Net Beginning Balance	11,061,982	7,713,377	8,097,856	5,824,957	5,824,957	5,771,839
Ending Balance, June 30,	<u>10,257,170</u>	<u>8,097,856</u>	<u>5,824,957</u>	<u>5,824,957</u>	<u>5,771,839</u>	<u>5,664,049</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)

The State provides matching funds to school districts under the Deferred Maintenance Program. Projects are identified and included on each districts' Deferred Maintenance Five Year Plan. IUSD participates in this program and continues to allocate ½ of 1% of general fund expenditures to the Deferred Maintenance Fund annually. This contribution qualifies IUSD for over \$900,000 per year of state matching funds.

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.

Retiree Benefit Fund (Fund 71)

The IUSD Retiree Benefit Fund was established in 2006-07 to meet the upcoming requirements of GASB 45. Expenditures relating to IUSD's post retirement health benefits will be charged to this fund beginning with the 2007-08 fiscal year.

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 2010-11			2011-12 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	271,430	271,430	0	241,940	241,940
TOTAL REVENUES	0	271,430	271,430	0	241,940	241,940
B. EXPENDITURES						
Certificated Salaries	0	125,438	125,438	0	128,231	128,231
Classified Salaries	0	54,384	54,384	0	53,800	53,800
Employee Benefits	0	36,218	36,218	0	35,295	35,295
Books and Supplies	0	20,993	20,993	0	27,127	27,127
Services, Other Oper. Exps	0	5,266	5,266	0	5,340	5,340
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	9,595	9,595	0	0	0
TOTAL EXPENDITURES	0	251,895	251,895	0	249,793	249,793
C. EXCESS (DEFICIENCY)	0	19,535	19,535	0	(7,853)	(7,853)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	0	0	0	0	0	0
Interfund Trfs Out - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	19,535	19,535	0	(7,853)	(7,853)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	91,934	91,934	0	111,469	111,469
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	91,934	91,934	0	111,469	111,469
Ending Balance, June 30,	<u>0</u>	<u>111,469</u>	<u>111,469</u>	<u>0</u>	<u>103,616</u>	<u>103,616</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	1,163,887	1,163,887	0	1,385,695	1,385,695
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	58,735	58,735	0	53,700	53,700
TOTAL REVENUES	0	1,222,622	1,222,622	0	1,439,395	1,439,395
B. EXPENDITURES						
Certificated Salaries	0	118,304	118,304	0	116,158	116,158
Classified Salaries	0	752,789	752,789	0	772,837	772,837
Employee Benefits	0	282,126	282,126	0	303,420	303,420
Books and Supplies	0	98,354	98,354	0	146,215	146,215
Services, Other Oper. Exps	0	70,970	70,970	0	71,112	71,112
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	51,481	51,481	0	39,920	39,920
TOTAL EXPENDITURES	0	1,374,024	1,374,024	0	1,449,662	1,449,662
C. EXCESS (DEFICIENCY)	0	(151,402)	(151,402)	0	(10,267)	(10,267)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
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
<u>E. NET INCREASE (DECREASE)</u>	0	(151,402)	(151,402)	0	(10,267)	(10,267)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	343,452	343,452	0	192,050	192,050
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	343,452	343,452	0	192,050	192,050
Ending Balance, June 30,	<u>0</u>	<u>192,050</u>	<u>192,050</u>	<u>0</u>	<u>181,783</u>	<u>181,783</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	1,295,169	1,295,169	0	1,300,000	1,300,000
Other State Revenues	0	99,595	99,595	0	95,000	95,000
Other Local Revenues	0	3,659,108	3,659,108	0	3,543,300	3,543,300
TOTAL REVENUES	0	5,053,872	5,053,872	0	4,938,300	4,938,300
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	1,970,877	1,970,877	0	2,037,481	2,037,481
Employee Benefits	0	710,322	710,322	0	700,790	700,790
Books and Supplies	0	2,031,989	2,031,989	0	1,970,900	1,970,900
Services, Other Oper. Exps	0	64,939	64,939	0	55,983	55,983
Capital Outlay	0	46,444	46,444	0	20,000	20,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	191,053	191,053	0	120,000	120,000
TOTAL EXPENDITURES	0	5,015,624	5,015,624	0	4,905,154	4,905,154
C. EXCESS (DEFICIENCY)	0	38,248	38,248	0	33,146	33,146

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
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
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
<u>E. NET INCREASE (DECREASE)</u>	0	38,248	38,248	0	33,146	33,146
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	1,039,327	1,039,327	0	1,077,575	1,077,575
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,039,327	1,039,327	0	1,077,575	1,077,575
Ending Balance, June 30,	<u>0</u>	<u>1,077,575</u>	<u>1,077,575</u>	<u>0</u>	<u>1,110,721</u>	<u>1,110,721</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	(38)	(38)	0	1,700	1,700
TOTAL REVENUES	0	(38)	(38)	0	1,700	1,700
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	14,150	14,150	0	0	0
Services, Other Oper. Exps	0	161,233	161,233	0	386,000	386,000
Capital Outlay	0	454,828	454,828	0	365,000	365,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	630,211	630,211	0	751,000	751,000
C. EXCESS (DEFICIENCY)	0	(630,249)	(630,249)	0	(749,300)	(749,300)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	100,000	100,000	0	750,000	750,000
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	100,000	100,000	0	750,000	750,000
<u>E. NET INCREASE (DECREASE)</u>	0	(530,249)	(530,249)	0	700	700
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	532,867	532,867	0	2,618	2,618
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	532,867	532,867	0	2,618	2,618
Ending Balance, June 30,	<u>0</u>	<u>2,618</u>	<u>2,618</u>	<u>0</u>	<u>3,318</u>	<u>3,318</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	908,034	908,034	0	557,708	557,708
TOTAL REVENUES	0	908,034	908,034	0	557,708	557,708
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	125,867	125,867	0	134,623	134,623
Capital Outlay	0	6,467	6,467	0	6,012	6,012
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	132,334	132,334	0	140,635	140,635
C. EXCESS (DEFICIENCY)	0	775,700	775,700	0	417,073	417,073

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	0	0	0	0	0	0
Interfund Trfs Out	0	(7,765,216)	(7,765,216)	0	(617,288)	(617,288)
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	(7,765,216)	(7,765,216)	0	(617,288)	(617,288)
<u>E. NET INCREASE (DECREASE)</u>	0	(6,989,515)	(6,989,515)	0	(200,215)	(200,215)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	11,655,350	11,655,350	0	4,665,834	4,665,834
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	11,655,350	11,655,350	0	4,665,834	4,665,834
Ending Balance, June 30,	<u>0</u>	<u>4,665,834</u>	<u>4,665,834</u>	<u>0</u>	<u>4,465,619</u>	<u>4,465,619</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	31,276,038	31,276,038	0	6,650,643	6,650,643
Other Local Revenues	0	221,375	221,375	0	250,000	250,000
TOTAL REVENUES	0	31,497,413	31,497,413	0	6,900,643	6,900,643
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	112,336	112,336	0	59,400	59,400
Capital Outlay	0	35,060,969	35,060,969	0	30,582,757	30,582,757
Other Outgo	0	74,607	74,607	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	35,247,912	35,247,912	0	30,642,157	30,642,157
C. EXCESS (DEFICIENCY)	0	(3,750,499)	(3,750,499)	0	(23,741,514)	(23,741,514)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	9,337,547	9,337,547	0	25,617,288	25,617,288
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	14,245,991	14,245,991	0	1,196,321	1,196,321
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	23,583,538	23,583,538	0	26,813,609	26,813,609
<u>E. NET INCREASE (DECREASE)</u>	0	19,833,039	19,833,039	0	3,072,095	3,072,095
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	22,322,946	22,322,946	0	42,155,985	42,155,985
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	22,322,946	22,322,946	0	42,155,985	42,155,985
Ending Balance, June 30,	<u>0</u>	<u>42,155,985</u>	<u>42,155,985</u>	<u>0</u>	<u>45,228,080</u>	<u>45,228,080</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	675,895	675,895	0	475,000	475,000
TOTAL REVENUES	0	675,895	675,895	0	475,000	475,000
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	4,170	4,170	0	0	0
Services, Other Oper. Exps	0	409,051	409,051	0	695,300	695,300
Capital Outlay	0	4,824,288	4,824,288	0	10,818,681	10,818,681
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	5,237,509	5,237,509	0	11,513,981	11,513,981
C. EXCESS (DEFICIENCY)	0	(4,561,614)	(4,561,614)	0	(11,038,981)	(11,038,981)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - General Fund	0	387,285	387,285	0	666,065	666,065
Interfund Trfs Out	0	(1,570,153)	(1,570,153)	0	(1,250,000)	(1,250,000)
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	27,371,250	27,371,250
Total Other Sources/Uses	0	(1,182,868)	(1,182,868)	0	26,787,315	26,787,315
<u>E. NET INCREASE (DECREASE)</u>	0	(5,744,482)	(5,744,482)	0	15,748,334	15,748,334
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	12,145,293	12,145,293	0	6,400,811	6,400,811
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	12,145,293	12,145,293	0	6,400,811	6,400,811
Ending Balance, June 30,	<u>0</u>	<u>6,400,811</u>	<u>6,400,811</u>	<u>0</u>	<u>22,149,145</u>	<u>22,149,145</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	22,483	22,483	0	22,370	22,370
TOTAL REVENUES	0	22,483	22,483	0	22,370	22,370
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	5,473	5,473	0	909	909
Services, Other Oper. Exps	0	243,223	243,223	0	97,339	97,339
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	248,696	248,696	0	98,248	98,248
C. EXCESS (DEFICIENCY)	0	(226,213)	(226,213)	0	(75,878)	(75,878)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	2,474,444	2,474,444	0	0	0
Interfund Trfs Out	0	(1,572,331)	(1,572,331)	0	(25,000,000)	(25,000,000)
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	(2,713,874)	(2,713,874)	0	25,000,000	25,000,000
Total Other Sources/Uses	0	(1,811,761)	(1,811,761)	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	(2,037,974)	(2,037,974)	0	(75,878)	(75,878)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	21,392,565	21,392,565	0	19,354,591	19,354,591
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	21,392,565	21,392,565	0	19,354,591	19,354,591
Ending Balance, June 30,	<u>0</u>	<u>19,354,591</u>	<u>19,354,591</u>	<u>0</u>	<u>19,278,713</u>	<u>19,278,713</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	7,367,390	7,367,390	0	6,143,661	6,143,661
TOTAL REVENUES	0	7,367,390	7,367,390	0	6,143,661	6,143,661
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	31,179,645	31,179,645	0	6,041,146	6,041,146
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	31,179,645	31,179,645	0	6,041,146	6,041,146
C. EXCESS (DEFICIENCY)	0	(23,812,255)	(23,812,255)	0	102,515	102,515

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	(2,474,444)	(2,474,444)	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	26,466,807	26,466,807	0	0	0
Total Other Sources/Uses	0	23,992,363	23,992,363	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	180,108	180,108	0	102,515	102,515
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	4,019,150	4,019,150	0	4,199,258	4,199,258
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,019,150	4,019,150	0	4,199,258	4,199,258
Ending Balance, June 30,	<u>0</u>	<u>4,199,258</u>	<u>4,199,258</u>	<u>0</u>	<u>4,301,773</u>	<u>4,301,773</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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 (Fund 68)	0	1,828,471	1,828,471	0	2,455,795	2,455,795
TOTAL REVENUES	0	1,828,471	1,828,471	0	2,455,795	2,455,795
B. EXPENDITURES						
Certificated Salaries	0	39,466	39,466	0	40,329	40,329
Classified Salaries	0	16,347	16,347	0	16,561	16,561
Employee Benefits	0	14,019	14,019	0	15,022	15,022
Books and Supplies	0	588	588	0	2,000	2,000
Services, Other Oper. Exps	0	2,700,260	2,700,260	0	1,436,300	1,436,300
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	2,770,680	2,770,680	0	1,510,212	1,510,212
C. EXCESS (DEFICIENCY)	0	(942,208)	(942,208)	0	945,583	945,583

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
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
Interfund 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
<u>E. NET INCREASE (DECREASE)</u>	0	(942,208)	(942,208)	0	945,583	945,583
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	2,840,313	2,840,313	0	1,898,105	1,898,105
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	2,840,313	2,840,313	0	1,898,105	1,898,105
Ending Balance, June 30,	<u>0</u>	<u>1,898,105</u>	<u>1,898,105</u>	<u>0</u>	<u>2,843,688</u>	<u>2,843,688</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	22,081,330	22,081,330	0	22,013,434	22,013,434
TOTAL REVENUES	0	22,081,330	22,081,330	0	22,013,434	22,013,434
B. EXPENDITURES						
Certificated Salaries	0	18,398	18,398	0	20,000	20,000
Classified Salaries	0	66,909	66,909	0	69,224	69,224
Employee Benefits	0	25,529	25,529	0	27,071	27,071
Books and Supplies	0	257	257	0	13,015	13,015
Services, Other Oper. Exps	0	20,583,987	20,583,987	0	24,941,679	24,941,679
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	20,695,081	20,695,081	0	25,070,989	25,070,989
C. EXCESS (DEFICIENCY)	0	1,386,249	1,386,249	0	(3,057,555)	(3,057,555)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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
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	1,386,249	1,386,249	0	(3,057,555)	(3,057,555)
F. FUND BALANCE						
Beginning Balance, July 1,	0	5,437,878	5,437,878	0	6,824,127	6,824,127
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,437,878	5,437,878	0	6,824,127	6,824,127
Ending Balance, June 30,	<u>0</u>	<u>6,824,127</u>	<u>6,824,127</u>	<u>0</u>	<u>3,766,572</u>	<u>3,766,572</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	24,692	24,692	0	21,000	21,000
TOTAL REVENUES	0	24,692	24,692	0	21,000	21,000
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	4,401	4,401	0	3,500	3,500
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	4,401	4,401	0	3,500	3,500
C. EXCESS (DEFICIENCY)	0	20,291	20,291	0	17,500	17,500

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
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	(1,850,000)	(1,850,000)	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(1,850,000)	(1,850,000)	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	(1,829,709)	(1,829,709)	0	17,500	17,500
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	5,051,962	5,051,962	0	3,222,253	3,222,253
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	5,051,962	5,051,962	0	3,222,253	3,222,253
Ending Balance, June 30,	<u>0</u>	<u>3,222,253</u>	<u>3,222,253</u>	<u>0</u>	<u>3,239,753</u>	<u>3,239,753</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 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	2,725	2,725	0	2,900	2,900
TOTAL REVENUES	0	2,725	2,725	0	2,900	2,900
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	37,376	37,376	0	38,193	38,193
Employee Benefits	0	13,301	13,301	0	13,989	13,989
Books and Supplies	0	65,633	65,633	0	0	0
Services, Other Oper. Exps	0	893,392	893,392	0	940,319	940,319
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	1,009,702	1,009,702	0	992,501	992,501
C. EXCESS (DEFICIENCY)	0	(1,006,977)	(1,006,977)	0	(989,601)	(989,601)

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

DESCRIPTION	UNAUDITED ACTUALS 2010-11			2011-12 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
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
Interund 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
<u>E. NET INCREASE (DECREASE)</u>	0	93,023	93,023	0	110,399	110,399
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	3,176	3,176	0	96,199	96,199
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,176	3,176	0	96,199	96,199
Ending Balance, June 30,	<u>0</u>	<u>96,199</u>	<u>96,199</u>	<u>0</u>	<u>206,598</u>	<u>206,598</u>

X. Appendices – tab placeholder

Appendix A – tab placeholder

*Irvine Unified School District
Appendix A - Fingertip Facts 2010-11*

Number of regular students (ADA) attending district schools	26,696	Number of students entering Kindergarten	1,818
Number of school sites	36	Number of students graduating from the 8 th grade	2,103
Number of elementary schools, including K-8	22	Number of students graduating from the 12 th grade	2,166
Number of junior high or middle schools	5	Total number of certificated personnel, full and part time	1,414
Number of high schools	6	Total number of classified employees, full and part time	1,134
Number of adult schools	1	Total number of teachers (FTE)	1,277.2
Number of surplus sites	3	Total number of district office and site administrators (FTE)	101.7
		Average Classroom Teacher Compensation	\$92,592
		Average district contribution for employee health and welfare benefits	\$9,622
Staffing Allocations		Annual number of minutes of student instruction required:	
Kindergarten	33 to 1	Kindergarten students	36,000
Grades 1-3	32 to 1	Grades 1-3	50,400
Grades 4-6	33.5 to 1	Grades 4-6	54,000
Grades 7-12	32 to 1	Grades 7-8	54,000
		Grades 9-12	64,800
		California State Lottery Income (in millions)	\$3.8
Total General Fund income and sources (in millions)	\$201.1	Lottery income as a percentage of income	2%
Total General Fund expense and uses (in millions)	\$214.7		
Local Funding per ADA (Basic Aid)	\$5,434		
General Fund revenue per ADA	\$7,533		
General Fund expenditures per ADA	\$8,042		

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

➤ **June***

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

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 seq.)

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>

