

Irvine Unified School District

Adopted Budget 2015-16



September 15, 2015

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Irvine Unified School District

Acknowledgements

The 2015-16 State Budget includes a significant investment in education, providing an ongoing funding augmentation of approximately \$6.1 billion. With the implementation of the Local Control Funding Formula (LCFF) and the accompanying Local Control Accountability Plan (LCAP), education funding continues to transition. It is no easy task to translate the complicated world of education finance into a document that is comprehensive and understandable. With this in mind, it is important that staff and organizations that provided technical expertise, information and support are acknowledged for their efforts in creating the 2015-16 budget document.

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- California Association of School Business Officials (CASBO)
- School Services of California (SSC)
- Orange County Department of Education (OCDE)
- Blattner & Associates
- California Department of Education (CDE)
- California Department of Finance (DOF)



Irvine Unified School District

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2015-16 School Year

Dear Irvine Unified School District Community,

Since its inception, the Irvine Unified School District (IUSD) has strived to ensure our budget is focused on advancing student achievement. Through careful planning and key stakeholder feedback, we are continuing this tradition and pledge to make every penny count.

Although the State's financial picture has improved, California remains one of the lowest states in the nation in per-pupil spending and IUSD ranks among the lowest-funded districts in California. However, the exceptional leadership of the IUSD Board of Education, the strategic planning of our administrative team, thoughtful collaboration with our employees, and outstanding support from our parents and community partners, has enabled IUSD to remain fiscally sound. We continue to effectively utilize funds to provide an exemplary educational environment that delivers on our promise to provide the highest educational experience we can envision.

An important tool in helping us align the budget with the District's goals is the Local Control and Accountability Plan (LCAP), which requires school districts to identify annual goals, take action on those goals, and measure progress on academic achievement, school climate and parent engagement. As a result of this interactive LCAP process, which incorporates key stakeholder feedback, the 2015-16 budget is reflective of our students' unique needs to ensure they are college and career ready in the competitive 21st Century. We have also carefully looked ahead to ensure we are being strategic in an effort to sustain quality educational programs and services in an ever-fluctuating state economy.

IUSD will continue to protect the public's investment in our students and the many dedicated men and women who are working to prepare our children for a bright future. We are committed to maximizing resources, putting revenue toward results and making decisions based on what's best for our more than 30,000 students. The data and information in this book provide a clear roadmap for fulfilling IUSD's vision.

Sincerely,

Terry L. Walker
Superintendent of Schools

BOARD OF EDUCATION

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

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Reflects information as of the 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget.

I. Strategic Initiatives
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Strategic Initiatives



A vision for IUSD

IRVINE UNIFIED SCHOOL DISTRICT

2012 - 2017 strategic initiatives

About IUSD

Located in Orange County, Calif., the Irvine Unified School District comprises a community of learners, committed to the highest quality educational experience. IUSD educates a diverse population of more than 30,000 K-12 students in 24 elementary schools, six middle schools, four comprehensive high schools, one alternative high school and a campus of early childhood learning programs. This districtwide strategic plan outlines our mission to enable all students to become contributing members of society, empowered with the skills, knowledge and values necessary to meet the challenges of a changing world.

OUR VISION

Where we're going.

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

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

OUR MISSION

How we'll get there.

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

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

OUR VALUES

What we believe.

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

Integrity • Collaboration • Learning
Empowerment • Trustworthiness

Our strategic initiatives.

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

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

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

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

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

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

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

In this age of information and interdependence, it is crucial to recognize the importance of a strong, proactive communications program and diligence in connecting with our internal and external communities. Quality communication and a service orientation with our community, parents, staff, business and civic leaders must be a high priority in order to develop support for our schools and programs. A citizenry, well informed about our challenges, successes, needs and issues, requires a plan that utilizes various modes and strategies, as well as messages that are clear, consistent and easily accessible. Working together with other key players in the local, state and national arenas will enhance the District's ability to influence and shape the future for our more than 30,000 students.

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

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

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

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

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

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

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

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

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

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

Our core values.

Lived individually. Exhibited organizationally.

INTEGRITY

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

COLLABORATION

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

LEARNING

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

EMPOWERMENT

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

TRUSTWORTHINESS

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

II. State Budget tab placeholder

State Budget



Governor's January 2015-16 Budget Proposal:

Supported by the passage of Proposition 30 in November 2012 and an overall improving state economy, the Governor's January 2015-16 State Budget proposal forecast continued fiscal growth in state revenues through 2017-18. Fortified with additional revenues and a positive future outlook, the Governor's January 2015-16 State Budget proposal maintained a strong commitment and investment in education. The Governor has long recognized that public education endured more than its proportional share of cuts during the recent recession and under the Governor's proposal, public education continues to recover at a much faster rate than other areas of the State's budget.

The Governor's January 2015-16 State Budget proposal included an overall year-over-year increase to Proposition 98 funding of over \$6 billion, marking the second straight year of significant growth in education funding. Under the Governor's proposal, the funding increase was allocated to a mix of ongoing commitments and one-time payments. The foundation of the Governor's January 2015-16 State Budget proposal for K-12 education continues to focus on the timely and successful implementation of the Local Control Funding Formula (LCFF). The LCFF, implemented in 2013-14, signified a fundamental and systemic change to how K-12 school districts are funded. Full implementation and funding of the LCFF is targeted to occur by 2020-21, with incremental increases applied annually.

Local Control Funding Formula (LCFF):

LCFF funding is critical as it represents the single largest component of unrestricted revenue for the majority of school districts throughout the state. LCFF funding represents approximately 88% of total annual unrestricted resources available for the Irvine Unified School District (IUSD).

- The Governor's January 2015-16 State Budget proposal allocated \$4 billion of additional ongoing funding for the continued implementation of the LCFF. Initial calculations performed by the California Department of Finance (DOF) forecast that this level of funding is sufficient to eliminate approximately 32% of the remaining gap in LCFF funding statewide. Cumulatively, this level of funding will have eliminated approximately 58% of the total gap in LCFF funding with the goal to be funded at 100% in 2020-21.
- For IUSD, this forecast an increase in funding of approximately \$570 per Average Daily Attendance (ADA) or approximately \$18.5 million annually.

Mandate/Common Core:

- The Governor's January 2015-16 State Budget proposal allocated approximately \$1.1 billion corresponding to approximately \$180/ADA for a one-time allocation to reimburse districts for unpaid prior year's mandates. For IUSD this represents approximately \$5.5 million. While this funding is unrestricted in nature, districts are encouraged to use these funds to further the implementation of Common Core as needed.

State Budget



2015-16 May Revise:

Based on significant increases in state tax receipts, the Governor's 2015-16 May Revise proposal included approximately \$6 billion in additional funds for Proposition 98 over what was included in his January Budget proposal. The increase in state tax receipts is attributed to an increase in tax collections from 2013-14 and 2014-15, generating approximately \$3.3 billion for Proposition 98. This also increased the Proposition 98 guarantee in 2015-16 by approximately \$2.7 billion. The Governor's 2015-16 May Revise proposal allocated the prior year's tax collections as one-time funding with a significant portion of the 2015-16 increase targeted to an additional ongoing increase to the Local Control Funding Formula (LCFF).

Local Control Funding Formula (LCFF):

- The Governor's 2015-16 May Revise proposal allocated an additional \$2.1 billion for a total of approximately \$6.1 billion for the continued implementation of the LCFF. Initial calculations performed by the California Department of Finance (DOF) forecast that this level of funding is sufficient to eliminate approximately 53% of the remaining gap in LCFF funding statewide. This represents a significant increase from what was proposed in the Governor's 2015-16 January Budget proposal.
- For IUSD, this forecast an increase in funding of approximately \$28.9 million or approximately \$10.5 million in ongoing funding more than what was included in the Governor's January proposal.

Mandate/Common Core:

- Armed with the additional one-time revenues from prior year's state tax collections, the Governor's 2015-16 May Revise proposal increased the one-time allocation to reimburse districts for unpaid prior year's mandates by \$2.4 billion or approximately \$420/ADA. For IUSD this represents an increase of approximately \$13 million from what was included in the Governor's January Budget proposal. Thus, the total allocation was estimated at \$601 per ADA or approximately \$18.5 million.

Due to timing limitations associated with the annual adoption of school district's budgets and the passage and adoption of the Final State Budget, IUSD along with most school districts throughout the state typically base their budgets on the May Revise. Correspondingly, IUSD's 2015-16 Adopted Budget includes the funding increases proposed in the Governor's 2015-16 May Revise.

State Budget



Final Enacted 2015-16 State Budget:

On June 16, 2015, the Governor announced that an agreement had been reached with the Legislature on a Final 2015-16 State Budget. Although the total overall funding commitment to education remained unchanged from the May Revise, the Final State Budget included adjustments which impacted the Local Control Funding Formula and one-time allocations targeted to reimburse districts for unpaid prior year's mandates.

Local Control Funding Formula (LCFF):

- The Final 2015-16 State Budget reduced the allocation for LCFF funding by approximately \$180 million. The Department of Finance (DOF) currently estimates that this level of funding is sufficient to eliminate approximately 51.5% of the remaining gap in LCFF funding. For IUSD this level of funding now represents approximately \$28 million in new revenue, a reduction of approximately \$850K from what was included in the Districts 2015-16 Final Adopted Budget, which was based on the Governor's 2015-16 May Revise.

Mandate/Common Core:

- The one-time unrestricted funding to reimburse districts for prior year mandates was also reduced by approximately \$400 million. This allocation is now anticipated to generate approximately \$530 per ADA which represents approximately \$16.2 million for IUSD or a reduction of approximately \$2.3 million from what was included in the District's 2015-16 Final Adopted Budget.

Irvine Unified School District Budget



Irvine Unified School District 2015-16 Budget:

As required by the Local Control Accountability Plan (LCAP), adopted with the implementation of the Local Control Funding Formula (LCFF), the District conducted extensive outreach and gathered information from key stakeholders to develop the 2015-16 Budget, allocating resources in a manner targeted to support pupil outcomes and overall performance in line with statewide goals.

Due to the significant influx of unanticipated revenues contained in the Governor's 2015-16 May Revise, which was the basis for the District's budget development, the District's Final 2015-16 Adopted Budget included significant unallocated funding which had not been contemplated through the development of the 2015-16 LCAP. In recognition of the significant unanticipated increase in funding included in the Final 2015-16 State Budget, the District committed to continuing to engage with appropriate stakeholders over the summer to obtain feedback on how the additional resources could be utilized and aligned with the priorities contained in LCAP. Based on this process, budget revisions were approved by the Board in August and will be implemented throughout the year.

The Adopted Budget Reflects:

Revenues:

- Growth of 976 students
- Local Control Funding Formula (LCFF) – increase of approximately \$28.9 million
- One-time unrestricted block grant revenues of approximately \$601 per ADA - \$18.5 million
- Property Tax Growth of approximately 7%
- IPSF/City of Irvine matching funds including measure BB allocations
- Bren Foundation contributions
- Recreation Improvement Maintenance District (RIMD) income

Expenses:

- Employee compensation increases associated with step/column movements
- Added staff to support enrollment growth
- Zero increase for health insurance district contributions
- Costs associated with the opening of permanent sites for Portola Springs Elementary School
- Increased employee pension costs

III. IUSD General Fund Budget tab placeholder

General Fund Unrestricted Revenues, 2015-16

88% of the district's unrestricted revenues are generated from LCFF Sources which include local property taxes

The 2013-14 State Budget established the Local Control Funding Formula (LCFF). The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing individual districts maximum flexibility in allocating resources to meet local needs.

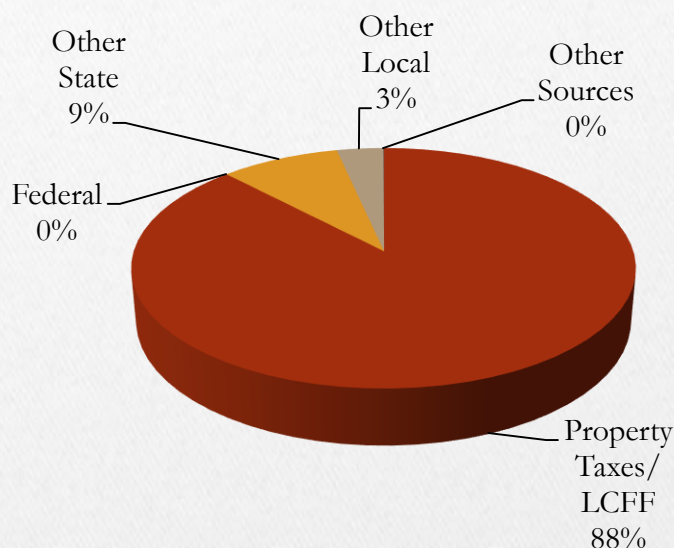
The 2013-14 State Budget eliminated most state categorical program funding, except for a few programs funded outside the LCFF such as the State Lottery and State Special Education Funding. Many of the old state categorical programs such as Economic Impact Aid were eliminated; funding amounts are now included as part of the LCFF.

2015-16 unrestricted revenues are projected to make up 88% of total General Fund revenues. Unrestricted revenues pay for all non-categorical programs such as classroom instruction, school administration, and maintenance and operations.

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 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget.

General Fund Unrestricted Revenues



General Fund Unrestricted Sources
(In Millions)

Property Taxes / Local Control Funding Formula	\$ 238.9
Federal	\$ 0.0
Other State	\$ 23.8
Other Local	\$ 9.2
Other Sources	\$ 0.2
Total Revenues	\$ 272.10
Beginning Balance	\$ 38.0
Total Unrestricted General Fund	\$ 310.1

General Fund Unrestricted Expenditures, 2015-16

It takes people to teach students and 88% of the district's 2015-16 unrestricted expenditures are committed to the employees of the district

Most of the expenditures of the district are to pay for District employees' salaries and benefits. It takes people to teach students, and in the Irvine Unified School District, 88% of the District's budgeted unrestricted expenditures are for the services of district employees.

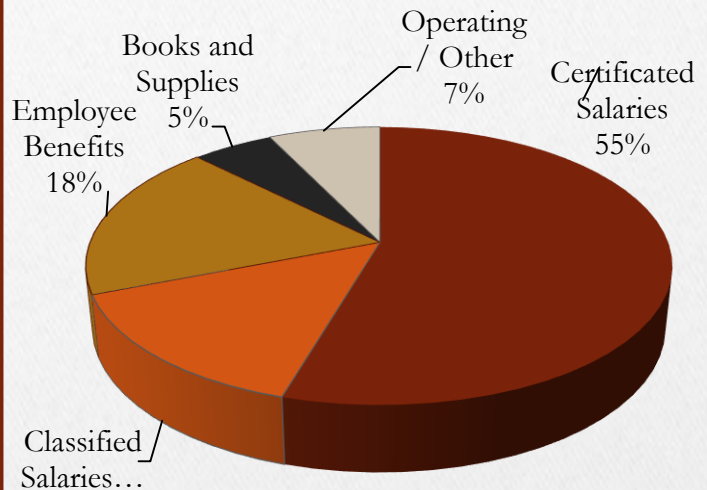
Employee salaries are divided into two separate line items: certificated and classified. Certificated employees include teachers, nurses, librarians, psychologists, site/district administration, or others who provide services that require credentials from the state of California.

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

Employee benefits of the District represent approximately 18% of unrestricted expenditures and include retirement benefits, Medicare contributions, health benefit contributions, unemployment contributions, and workers compensation contributions.

Reflects information as of the 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget

General Fund Unrestricted Expenditures



General Fund Unrestricted Expenditures (In Millions)

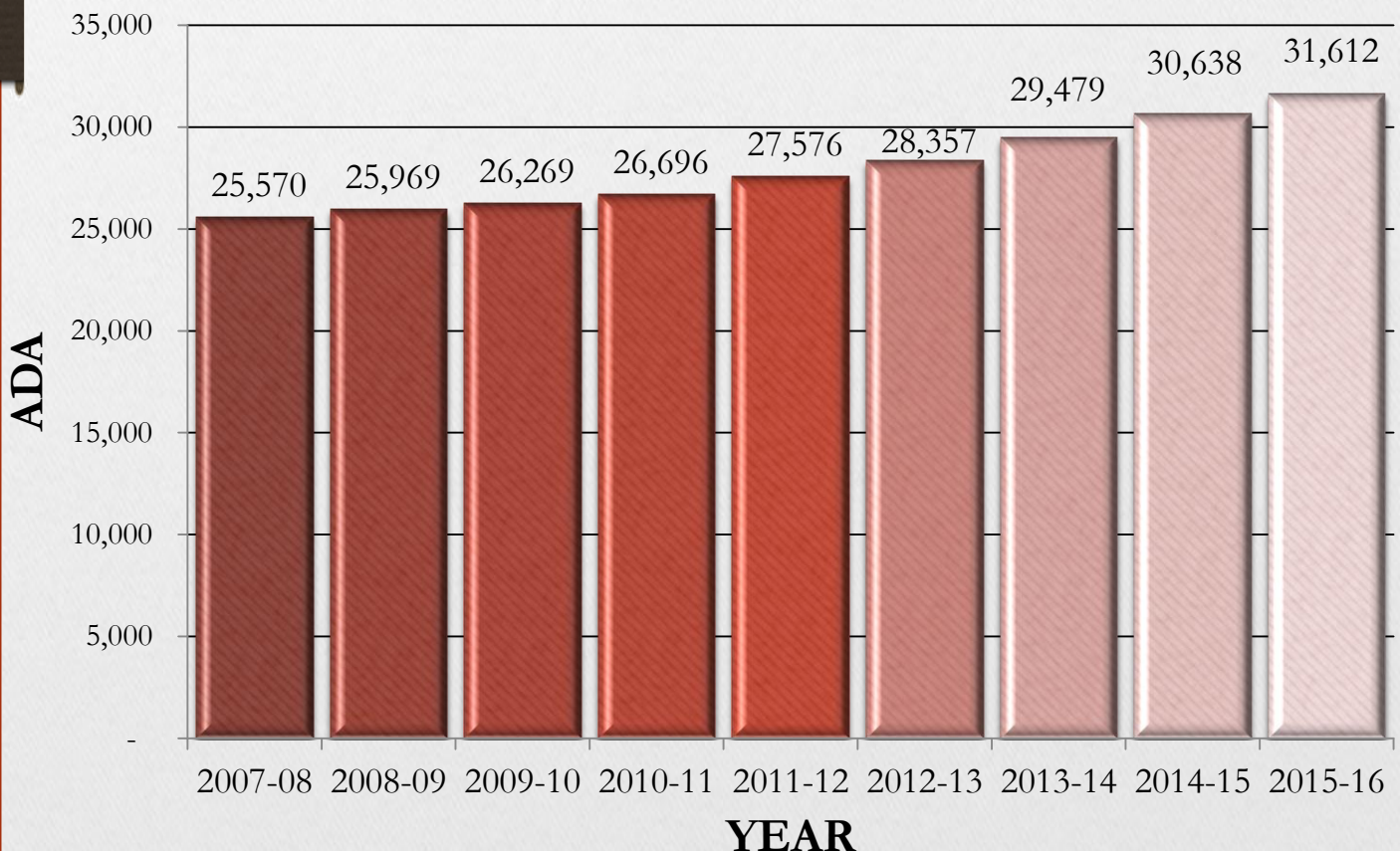
Certificated Salaries	\$ 114.8
Classified Salaries	\$ 30.5
Employee Benefits	\$ 38.8
Books and Supplies	\$ 11.1
Operating/Other	\$ 15.2
Total Expenditures	\$210.4
Other Uses	\$ 41.5
Ending Balance	\$ 58.2
Total Unrestricted General Fund	\$310.1

Attendance History & Projections, 2015-16

At the time of budget adoption the Irvine Unified School District projected growth of 976 ADA (Average Daily Attendance) for 2015-16. Final attendance figures for 2014-15 ended two ADA higher than projected therefore, figures have been revised. For 2015-16, the Irvine Unified School District has a projected ADA of 31,612. The graphic below indicates steady growth in the number of IUSD students each year.

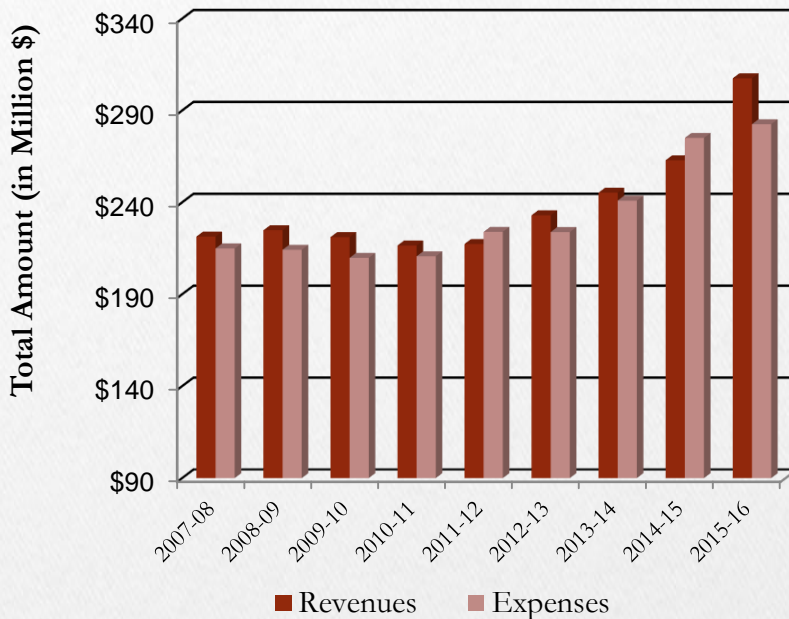
Student growth presents a number of issues for every district. Depending on the capacity of each school, an increase in student population can create the need for portable classrooms and in some cases create the need for district boundary adjustments.

Reflects information as of the 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget.

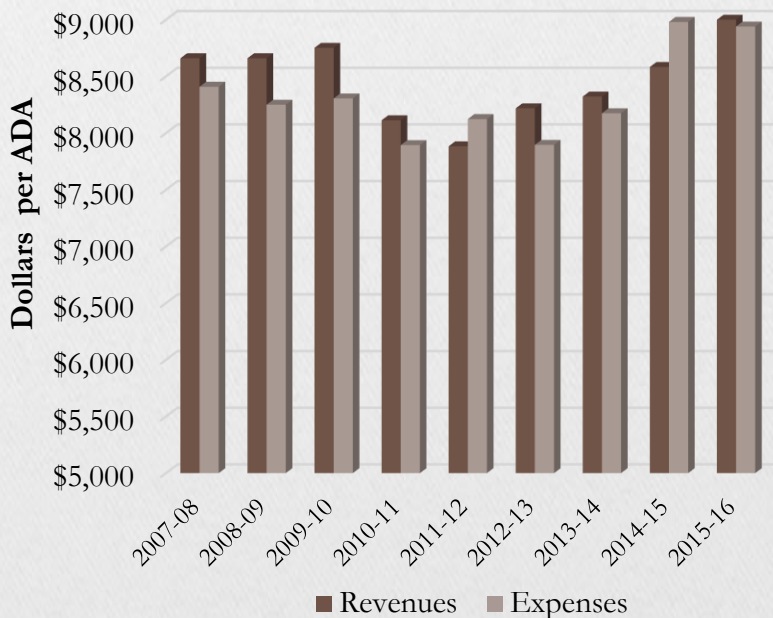


General Fund Revenues and Expenses, 2007-08 to 2015-16

Revenues & Expenses,
2007-08 to 2015-16



Revenues & Expenses per ADA,
2007-08 to 2015-16



IUSD became a LCFF funded district in 2013-14 and continues to be a LCFF funded district in 2015-16

The 2015-16 budget includes revenues based on the Local Control Funding Formula (LCFF). For 2015-16, this amount equaled an additional \$28.9 million in revenues. In addition, projections show that the Irvine Unified School District will continue to be a LCFF funded district and not considered a basic aid district.

Irvine Unified is able to maintain a balanced budget for 2015-16 due to the additional revenue provided from the implementation of the LCFF.

Expenditure growth occurs each year due to cost increases in consumables, contracts, utilities, etc. Step and column, or movement on the salary schedule and corresponding benefit costs are also additional costs. Expenditures associated with increased enrollment figures have also been included in the adopted budget.

*Reflects information as of the 2014-15 Unaudited Actuals
& the 2015-16 Adopted Budget.*

District Revenues & Expenses vs. Other Orange County Unified Districts, 2013-14

Irvine total revenues are slightly lower
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 financial composition of local agencies vary widely due to: differences in federal and state funding formulas, local community funding commitments, local needs, bargained employment contracts, and local policies. 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 2013-14 fiscal year. The table on the right compares the Irvine Unified School District to the per-ADA average income against the 2013-14 Comparable Orange County Unified Districts as indicated in the 2013-14 Orange County Department of Education Financial Report.

IUSD total revenues are significantly less than the countywide average in LCFF, federal and state categories for unified school districts. 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 2013-14 is the most recent available from the State Department of Education.

2013-14 Revenue Comparison Per ADA

	Irvine Unified	Unified School District
LCFF Sources/ Prop Taxes	\$ 6,237	\$ 6,840
Federal Revenue	\$ 287	\$ 479
Other State Revenue	\$ 1,047	\$ 1,151
Local and Other Revenue	\$ 707	\$ 287
Total	\$ 8,278	\$ 8,757

District Revenues & Expenses vs. Other Orange County Unified Districts, 2013-14

2013-14 Expenditure Comparison (Dollar per ADA and as %)*

	Irvine Unified	% of District Expense	Unified School Districts	Comparative Districts %
Certificated Salaries	\$3,984	49.22%	\$4,195	48.86%
Classified Salaries	\$1,406	17.37%	\$1,343	15.64%
Employee Benefits	\$1,541	19.04%	\$1,743	20.30%
Books and Supplies	\$ 342	4.22%	\$ 315	3.67%
Operating	\$ 668	8.25%	\$ 787	9.17%
Capital Outlay/Other	\$ 154	1.90%	\$ 203	2.36%
Total Expense	\$8,095	100.00%	\$8,586	100.00%

District Revenues & Net Ending Balance, 1998-99 to 2014-15

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

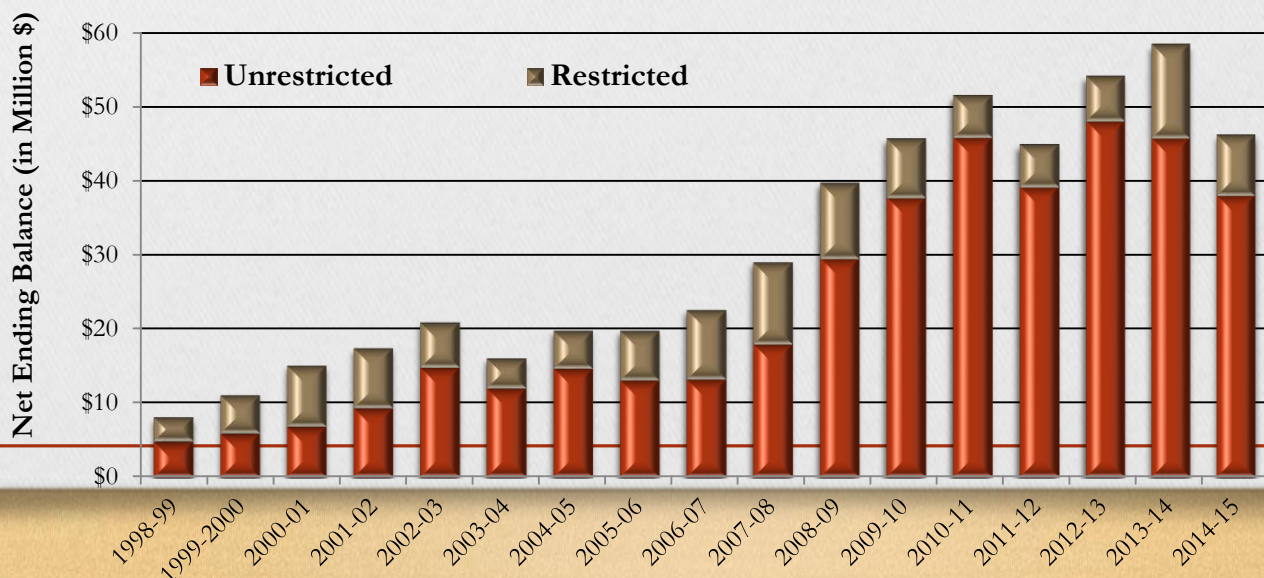
Revenues that have not been expended during a budget year are carried over for expenditure in the subsequent year and are identified as the District's "Net Ending Balance." In most cases, this is the only savings account that a school district has for general operational purposes. The "Net Ending Balance"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

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

The State's minimum "Reserve for Economic Uncertainties" for the Irvine Unified School District is 2% of the total expenditures for 2014-15. The requirement dropped from 3% in 2013-14 to 2% as the District ADA reached more than 30,000. 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 specific purposes. These revenues are called "restricted" and can only be expended for the purposes determined by the grantor. The balances in these accounts carry the same restrictions as the originating income. Thus, a Net Ending Balance is reflected with two types of accounts--those that are "restricted" and can be used for selected purposes only, and those that are "unrestricted" and can be expended by decisions of the local agency.

*Reflects information as of the 2014-15 Unaudited Actuals
& the 2015-16 Adopted Budget.*



**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2015-16 Budget**

Description		2013-14 Actuals	2014-15 Actuals	2015-16 Projected	2016-17 Projected	2017-18 Projected
Revenues:						
ADA Growth		1122	1159	974	1403	1592
COLA		1.57%	0.85%	1.02%	1.60%	2.48%
GAP Funding Rate		12.0017%	30.1602%	53.0800%	12.6200%	18.2400%
Lottery - unrestricted		\$127.98	\$140.00	\$140.00	\$140.00	\$140.00
Lottery - restricted		\$33.87	\$41.00	\$41.00	\$41.00	\$41.00
Bren Donation		\$2,150,000	\$2,150,000	\$2,150,000	\$0	\$0
IRWD Easement		\$1,200,000	\$0	\$0	\$0	\$0
IPSF Donation - Class Size Support		\$710,000	\$1,000,000	\$1,000,000	TBD	TBD
RIMD Revenues		\$4,402,003	\$4,684,057	\$4,854,939	\$4,952,038	\$5,051,079
Expenditures:						
Certificated Step and Column		2.00%	2.00%	2.00%	2.00%	2.00%
Classified Step and Column		2.00%	2.00%	2.00%	2.00%	2.00%
Salary Increases (On-going)		2.00%	4.80%	0.00%	0.00%	0.00%
Additional Teacher FTE's - Growth		35	36	30	50	53
Health Insurance Contribution		\$10,143	\$10,143	\$10,143	\$10,143	\$10,143
Average New Teacher Salary/Benefit		\$79,758	\$75,303	\$75,208	\$76,712	\$78,246
PERS Rate		11.442%	11.771%	11.847%	13.050%	16.600%
STRS Rate		8.25%	8.88%	10.73%	12.58%	14.43%
Utility Increases		5.00%	5.00%	5.00%	5.00%	5.00%
Deferred Maintenance Match		\$0	\$3,500,000	\$1,500,000	\$0	\$0
Special Ed Underfunding (excludes transportation)		\$23,821,807	\$26,486,273	\$28,843,468	\$30,073,049	\$31,644,776
District Retiree Health Contribution		\$2,180,745	\$1,877,469	\$2,099,363	\$2,099,363	\$2,099,363
District 3% Reserve (2% beginning in 2014-15)		\$7,045,000	\$5,503,000	\$5,651,945	\$5,939,785	\$6,023,843

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	\$ 201,964,414	\$ -	\$ 201,964,414	\$ 238,872,293	\$ -	\$ 238,872,293
Federal Revenues	0	10,342,823	10,342,823	0	10,049,152	10,049,152
Other State Revenues	7,352,836	19,608,409	26,961,245	23,782,563	18,853,822	42,636,385
Other Local Revenue	10,527,463	12,963,123	23,490,586	9,169,950	6,664,728	15,834,678
TOTAL REVENUES	\$ 219,844,713	\$ 42,914,354	\$ 262,759,067	\$ 271,824,806	\$ 35,567,702	\$ 307,392,508
B. EXPENDITURES						
Certificated Salaries	\$ 106,978,808	\$ 26,070,026	\$ 133,048,834	\$ 114,818,049	\$ 25,330,329	\$ 140,148,378
Classified Salaries	27,758,788	17,957,503	45,716,291	30,533,904	18,284,703	48,818,607
Employee Benefits	38,386,199	11,563,798	49,949,997	38,750,164	11,447,441	50,197,605
Books and Supplies	5,570,390	8,143,807	13,714,197	11,140,278	2,859,761	14,000,039
Services, Other Oper. Exps	12,731,915	8,557,158	21,289,073	15,245,966	7,612,425	22,858,391
Capital Outlay	145,260	423,628	568,888	85,008	411,017	496,025
Other Outgo	1,959,131	1,540,863	3,499,994	1,896,848	1,571,493	3,468,341
Direct Support/Indirect Costs	(2,073,284)	1,822,736	(250,549)	(2,123,231)	1,882,532	(240,699)
TOTAL EXPENDITURES	\$ 191,457,208	\$ 76,079,519	\$ 267,536,726	\$ 210,346,986	\$ 69,399,701	\$ 279,746,687
C. EXCESS (DEFICIENCY)	\$ 28,387,505	\$ (33,165,165)	\$ (4,777,660)	\$ 61,477,820	\$ (33,831,999)	\$ 27,645,821

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -	\$ 67,243	\$ -	\$ 67,243	\$ 40,000	\$ -	\$ 40,000
Interfund Transfers Out - Child Dev	(1,621)	0	(1,621)	0	0	0
Interfund Trfs Out - Special Reserve Fd	(4,598,106)	0	(4,598,106)	(1,235,000)	(65,000)	(1,300,000)
Interfund Trfs Out - Def. Maint	(199,019)	0	(199,019)	0	0	0
Interfund Trfs Out - Adult Ed	(2,212)	0	(2,212)	0	0	0
Interund Trfs Out - Insurance Funds	(2,800,000)	0	(2,800,000)	(1,550,586)	0	(1,550,586)
Other Sources - Leases	127,073	0	127,073	127,073	0	127,073
Contributions	(28,698,502)	28,698,502	0	(38,633,032)	38,633,032	0
Total Other Sources/Uses	\$ (36,105,143)	\$ 28,698,502	\$ (7,406,641)	\$ (41,251,545)	\$ 38,568,032	\$ (2,683,513)
<u>E. NET INCREASE (DECREASE)</u>	\$ (7,717,638)	\$ (4,466,662)	\$ (12,184,301)	\$ 20,226,275	\$ 4,736,033	\$ 24,962,308
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ 45,702,340	\$ 12,811,204	\$ 58,513,543	\$ 37,984,702	\$ 8,344,541	\$ 46,329,243
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	45,702,340	12,811,204	58,513,543	37,984,702	8,344,541	46,329,243
Ending Balance, June 30,	<u>\$ 37,984,702</u>	<u>\$ 8,344,541</u>	<u>\$ 46,329,243</u>	<u>\$ 58,210,977</u>	<u>\$ 13,080,574</u>	<u>\$ 71,291,551</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	0	150,000	150,000	0	150,000
Stores	378,737	0	378,737	375,000	0	375,000
Prepaid Expenditures	28,189	10,863	39,052	0	0	0
<u>Board Assigned</u>						
Economic Uncertainties	5,503,000	0	5,503,000	5,652,000	0	5,652,000
%	2.00%	0.00%	2.00%	2.00%	0.00%	3.00%
Restricted Program Carrover	0	8,333,678	8,333,678	0	13,080,574	13,080,574
Site Carryover	4,700,419	0	4,700,419	0	0	0
Assigned Reserves	27,224,357		27,224,357	48,508,315	0	48,508,315
Unappropriated Amount	0		0	3,525,662	0	3,525,662

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	\$ 45,702,340	\$ 12,811,204	\$ 58,513,543	\$ 37,984,702	\$ 8,344,541	\$ 46,329,243
<u>REVENUES</u>	219,844,713	42,914,354	262,759,067	271,824,806	35,567,702	307,392,508
<u>EXPENDITURES</u>	191,457,208	76,079,519	267,536,726	210,346,986	69,399,701	279,746,687
EXCESS (DEFICIENCY)	74,089,845	(20,353,961)	53,735,884	99,462,522	(25,487,458)	73,975,064
<u>OTHER SOURCES/USES</u>	(36,105,143)	28,698,502	(7,406,641)	(41,251,545)	38,568,032	(2,683,513)
<u>ENDING FUND BALANCE</u>	\$ 37,984,702	\$ 8,344,541	\$ 46,329,243	\$ 58,210,977	\$ 13,080,574	\$ 71,291,551

Lottery Income and History

The California State Lottery is projected to yield \$5,332,926 or approximately 2% of the district's income in 2015-16. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program.

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

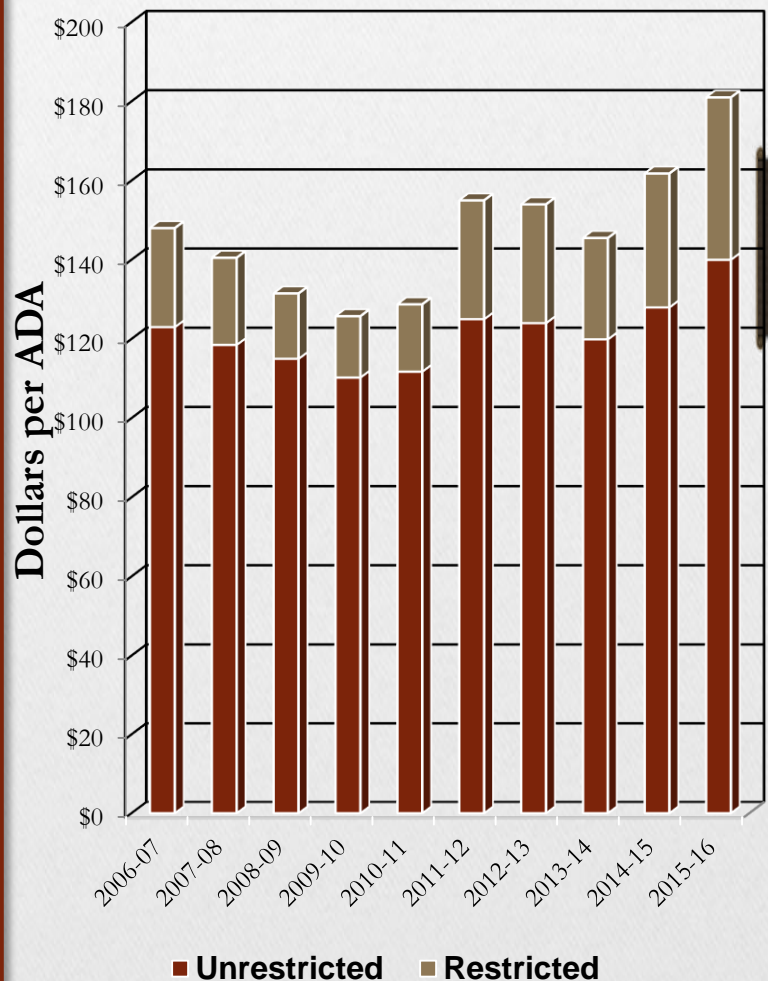
In 2015-16, it is projected that California school districts will receive \$140 per ADA unrestricted and \$41 per ADA restricted for instructional material purchases. Beginning in 2015-16 the funding reflects the elimination of the Adult and Regional Occupational Center/Program ADA.

School districts in California received proceeds from the State Lottery for the first time in 1985-86. School districts are required to use these funds "exclusively for the education of pupils and students". Funds may not be spent on any non-instructional purposes.

Reflects information as of the 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget.

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

Lottery Income History 2006-07 to 2015-16



Note: Budgeted years are estimated and projected.

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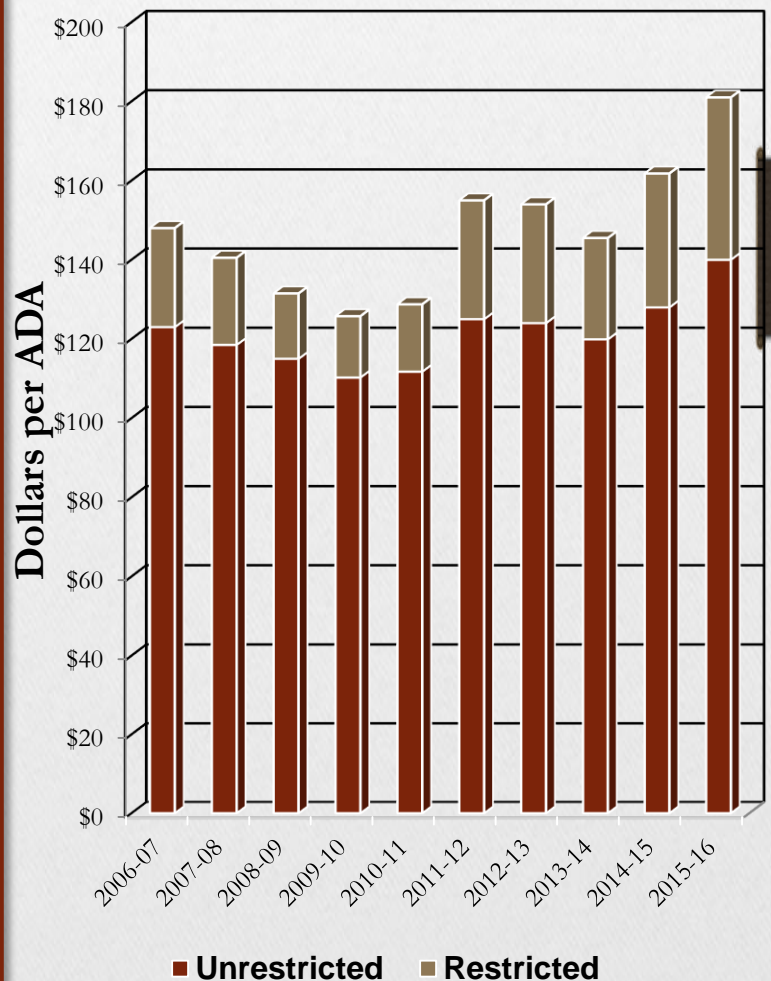
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Lottery Income History 2006-07 to 2015-16



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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.

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

- Aids Prevention
- Caregiver Affidavits
- Collective Bargaining
- Comprehensive School Safety Plans
- Criminal Background Checks
- Graduation Requirements
- 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
- Stall Act

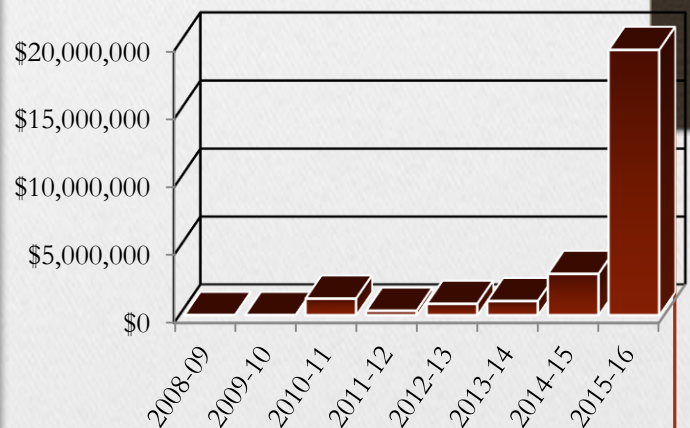
In 2015-16 districts opting to accept the MBG will receive \$28 per ADA for grades K-8, and \$56 per ADA for grades 9-12. The State Budget only includes funding for the MBG and not for mandated cost claims reimbursement.

In addition, the 2015-16 Adopted State Budget allocated \$3.5 billion to pay down a portion of the debt owed to K-12 for mandated costs. The funds are estimated to be approximately \$601 per ADA.

Reflects information as of the 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget.

The 2015-16 District Budget includes \$1.1 million in funding for the Mandated Block Grant and \$18.4 million in one-time funding.

**Mandated Costs History
2008-09 to 2015-16**



Note: Budgeted years are estimated and projected.

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 (RIMD) in 2003-04. In 2014-2015 RIMD collections totaled \$4.9 million in assessments. Approximately \$4.0 million of that total replaces district general fund dollars used for RIMD purposes such as; personnel, utilities, and equipment. Consequently, the District is able to save general fund money.

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

Recreation Improvement Maintenance District (RIMD) – Project Status

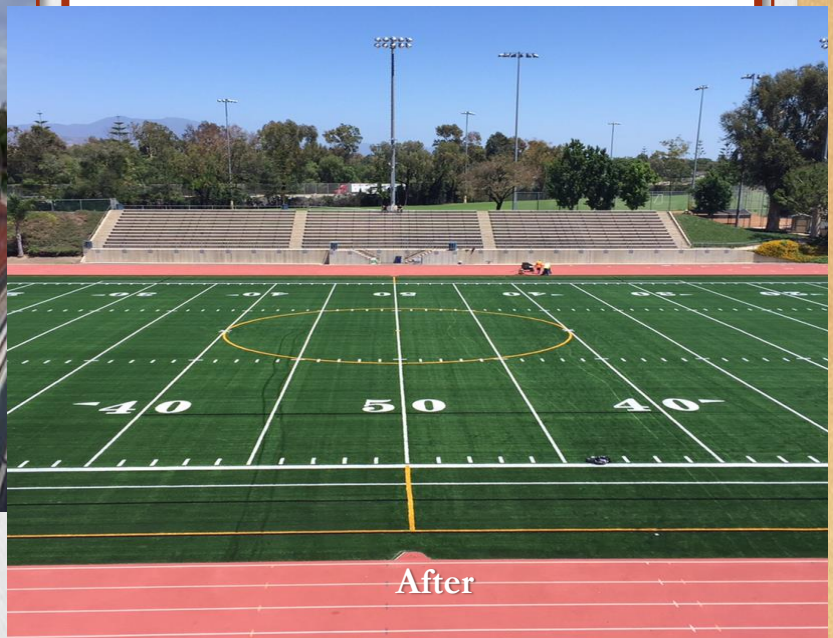
The RIMD project status for Irvine Unified School District sites are identified on the following pages:

- RIMD Projects – 2013 Status; page IV-2
- RIMD Projects – 2014 Status; page IV-3
- RIMD Projects – 2015 Status; page IV-4

Reflects information as of August 2015



Before



After

Irvine High School Stadium Replacement

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2013 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
University Park	Complete
University HS	Complete
Venado	Complete
District Wide	Complete
Northwood ES	Complete
Deerfield	Complete
Bonita Canyon	Complete
PLAYGROUND ASPHALT	
Springbrook	Complete
Bonita Canyon	Complete
Canyon View	Complete
Greentree	Complete
Venado	Complete
Eastshore	Complete
Oak Creek	Complete
Brywood	Complete
ECLC	Complete
Greentree	Complete
Santiago Hills	Complete
FIELD REPAIRS/REPLACEMENTS	
Irvine Stadium	Complete
Eastshore	Complete
Rancho	Complete

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2014 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
Meadow Park	Winter Break 2014
Westpark	Complete
Eastshore	Planned 2014 Summer
Districtwide	In Progress
PLAYGROUND ASPHALT	
Woodbridge HS	Winter Break 2014
Culverdale	Complete
Turtle Rock	In Progress
College Park	Complete
Westpark	Complete
FIELD REPAIRS/REPLACEMENTS	
Irvine Stadium	Complete
Culverdale	Complete
Districtwide	In Progress

Recreation Improvement Maintenance District (RIMD)

IUSD SITE	RIMD PROJECTS – 2015 Status
PLAYGROUND EQUIPMENT/SURFACING MATERIAL	
ECLC	September 2015
Plaza Vista	Complete
Santiago Hills	Complete
Northwood High	In Planning
Districtwide	In Progress
PLAYGROUND ASPHALT	
Stonecreek	August 2015
Greentree	August 2015
Rancho	In progress
Eastshore	August 2015
University High	In Progress
FIELD REPAIRS/REPLACEMENTS	
Irvine Stadium	Complete
Districtwide	In Progress

Revenue Generated by Maintenance & Operations

Cell Towers

The Irvine Unified School District has seven cellular towers; three at Irvine High School, one at Woodbridge High School, and three at Rancho Middle School. In 2014-15, the District received \$195,681 in revenue from these cell towers. Three cell tower agreements will be negotiated at renewal, which could generate an increase of \$30,000 in 2015-16 and an additional \$30,000 in 2016-17, for a projected total revenue of \$250,000 annually. These revenues get deposited back into the District's General Fund.

Recycling

IUSD has a recycling program centered around site based "Green Teams". The Green Teams recycle paper and cardboard through a company called Paper Depot, as well as, site based recycling drives.

The Green Teams generated over \$4,000 in 2014-15; these funds are dispersed back to the Green Teams for their use. The unrealized savings is that these recyclables are not going into the trash, and in effect, lower the cost of IUSD's waste hauling program; as well as teaching the students of IUSD the value of recycling.

Reflects 2014-15 information as that data is the most complete

Surplus

IUSD's surplus vendor is The Liquidation Company (TLC). In 2013-14, the District received \$18,386 from district discarded surplus equipment; this revenue is deposited back into the General Fund. In 2014-15, IUSD had an additional \$19,994 from district discarded equipment. These funds are used to support M&O operation programs, such as recycling, equipment replacement, and materials.

Civic Center Act (CCA)

The Civic Center Act (CCA) permits the District to grant use of school buildings and grounds for public use during off school hours. In 2014-15, the Irvine Unified School District generated \$894,493 from CCA uses, in cost recovery. In this case, the term revenue is not used because these fees offset district expenditures. For 2014-15, the expenditures related to CCA totaled \$645,496 including salaries, supplies, equipment and repairs. The District's net cost recovery for 2014-15 was \$248,997.



Maintenance & Operations at Work

Maintenance and Operations mission statement is, “**Maintaining Excellence**”. The departments include:

- Maintenance
- Grounds
- Custodial
- Warehouse
- Safety and Security
- Publication Services
- Facilities Use



IUSD has:

- 2,779,166 sq. ft. of building space
- 550.63 acres
- 259 relocatables totaling 306,170 sq. ft.
- 95,833 sq. ft. per Maintenance Tech
- 24 acres per Groundsman
- 23,257 sq. ft. per site-based Custodian
-
- 14,538 Work Orders Completed in 2014-15
- 53 Average Work Orders per day

Deferred Maintenance / Fund 14

Under the 2014-15 LCAP, Maintenance & Operations received 1.5 million for Deferred Maintenance monies to perform Capital Improvement Projects such as,

- Roof Replacement at Theaters
- Electrical LED Light Poles
- Concrete at 8 School Sites
- HVAC Air Handlers
- Carpet at Several Sites



Risk Management / Insurance Department

Workers' Compensation Program

The Department consists of a director, insurance specialist and a workers' compensation/benefits specialist. One of many critical programs that the Department oversees is the District's workers' compensation program. Required by California law, the District must maintain a workers' compensation program for injuries and illnesses sustained by employees during the course and scope of their employment.

The program is self-insured, meaning the District must pay the direct cost for each claim up to the first \$500K for all medical treatments, indemnity payments, legal costs, and other expenses. For added protection, the District does maintain additional layers of excess insurance above the \$500K Self-Insured Retention (SIR). For any claim that may exceed \$500K (the District's SIR), the excess insurance policy will assume responsibility for future claim expenditures.

In order to reduce District expenditures, the Department continues to promote a viable return-to-work program keeping injured employees at work on modified/light-duty rather than at home collecting temporary disability payments. The Department continues to work closely with the District's third party administrator and medical facilities to ensure injured employees are receiving the best medical care while moving them toward full recovery and back to regular work.

For 2015-16, the District launched a Company Nurse Program to help mitigate the number of claims and costly expenses associated with workers' compensation. Now, an employee who sustains an injury calls the dedicated 877 number, unique to the District, and speaks directly with a registered nurse who authorizes the appropriate medical treatment.

The annual cost to the District to administer the workers' compensation program is depicted in the graph (value as of June 30, 2015). The reflected cost is the total direct cost the District paid for that particular fiscal year. The cost does not include workers' compensation premiums that paid for excess insurance policies above the District's \$500K self-insured retention.



Risk Management / Insurance Department

Property and Liability Program

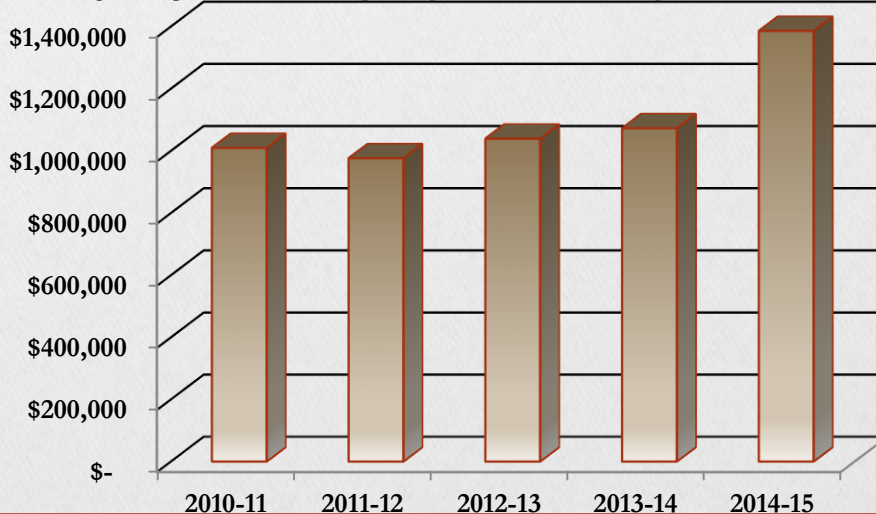
The Risk Management Department administers the District's property and liability program. The District has been an ongoing member of Southern California ReLiEF (Regional Liability Excess Fund), a non-profit Joint Powers Authority providing liability and property protection for member districts in Southern California.

During the 2014-15 year, expenditures grew in the property and liability program. Excess insurance premiums increased and several liability cases were finalized with the District contributing monetarily toward the settlements.

The Risk Management Department continuously evaluates existing insurance coverages to ensure adequate protection. For 2015-16, SCR offered to its members cyber liability coverage to protect member districts from first and third party liability. The graph outlines the District's property and liability coverages and member retained limits for each specific coverage.

Coverage Category	Irvine USD Deductible	Excess Coverage Limits
Liability Protection	\$50,000	\$50 million
Property Protection	\$5,000	\$250 million
Employee Crime	\$2,500	\$5 million
Equipment Breakdown	\$1,000	\$100 million
Cyber Liability	\$25,000	\$5 million

Property & Liability Expenditures by Fiscal Year



Health & Welfare Benefit Expense, 2010-11 to 2014-15

The Risk Management Department works collaboratively with members of the Benefits Management Board to recommend and procure the best group insurance for employees.

Currently, the District contracts with the following providers to offer the best health benefit coverage, at the best overall cost, for the District and its employees.

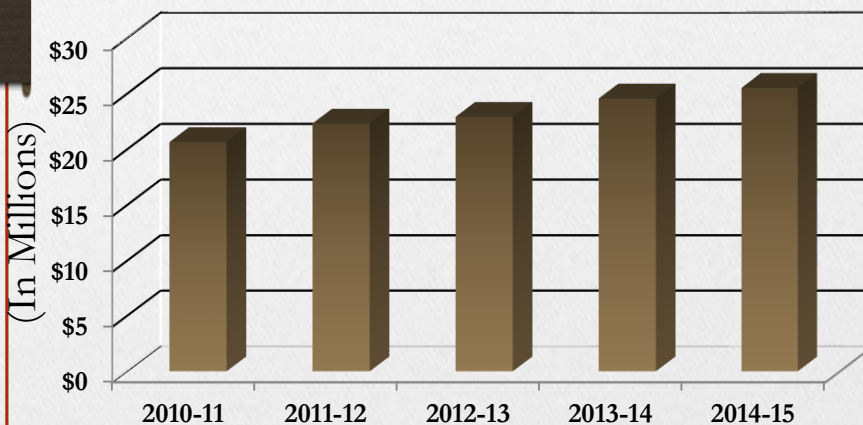
- Blue Shield of California PPO/HMO
- Delta Dental PPO
- Medical Eye Service
- VSP Vision Care
- Lincoln Life/Disability

As part of an employee's overall compensation, the District contributes toward the premium cost for health, dental, vision, and life insurance. Employees must generally be in full-time employment in order to qualify for District health benefits.

The benefit plans and the dollar amount that are contributed by the District, per employee, are determined by collective bargaining agreements. Because the health benefit plan is considered part of an employee's total compensation, the ability to provide salary increases may diminish in order to maintain the District's self-funded health benefit plans.

For 2015-16, the District maintained its health benefit contribution amount at \$10,143 for each eligible employee.

Health Benefit Expenditures by Fiscal Year



In 2014-15, the District's health benefit program expenses (medical, dental, vision, life, administration) were better than originally projected. As of June 30, 2015, the total annual health benefit program expenses paid fell below budget (\$25,563,858) as compared to the July 2014 projection (\$26,263,427). The District and the Benefits Management Board continue to meet quarterly to review the employee health benefit program performance and address Affordable Care Act requirements that will impact future program costs.

blue  of california

 **DELTA DENTAL**

ME Vision

vsp

 **Lincoln**
Financial Group®

*Reflects information as of the 2014-15
Unaudited Actuals & the 2015-16 Adopted Budget.*

Nutrition Services

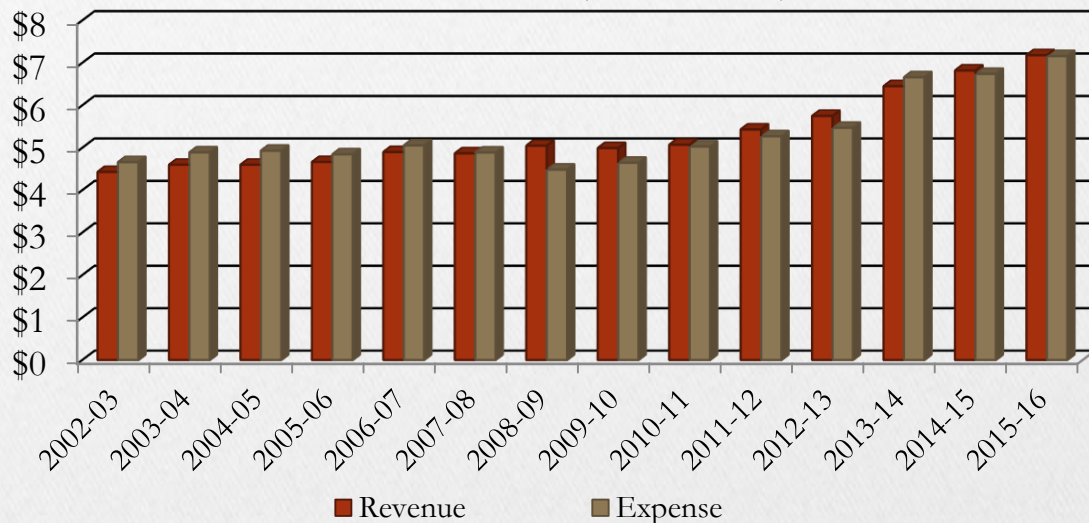
The Nutrition Services Fund is projected to maintain a positive fund balance in fiscal year 2015-16. Effective with the 2008-09 school year, the Nutrition Services department has maintained a positive fund balance and has not required contributions from the General Fund.

Nutrition Services revenues are projected to cover expenditures

2015-16 Nutrition Services Budget

Revenues	\$7,176,243
Expenditures	\$7,157,212
Excess / (Deficit)	\$19,031

Nutrition Services (in millions)



The Nutrition Services department is comprised of approximately 100 employees, including a Director, Nutritionist, Accounting Specialist, Administrative Assistant, Central Kitchen Supervisor, Elementary Supervisor, and four high school supervisors; all full-time employees. The majority of the Nutrition employees work part-time servicing the school sites. Lunch is served at all 35 sites, breakfast at 23 sites and a morning snack break at 3 sites.

IUSD participates in the National School Lunch and Breakfast Programs. During the 2014-15 school year, approximately 13% of IUSD students qualified for free or reduced price meals.

Close to 375,000 breakfasts were served along with over one 1.2 million lunches, with total sales of approximately \$4.6 million.

In looking at meals served over the past year, compared to the previous year, breakfast meals have increased by almost 20%, while lunch meals and a la carte sales have increased by 4%. For the upcoming 2015-16 school year, we are conservatively projecting a five percent increase in overall sales. We will monitor this on a quarterly basis. There has not been an increase in meal prices at either breakfast or lunch since July 2008.

Nutrition Services

In the 2014-15 school year, Nutrition Services contracted with Heartland School Solutions for all student cafeteria transactions. We implemented new software in our cafeteria points of sale, a new payment website for parents, and a new website for online Free and Reduced Meal Applications.



Many of our schools offer special lunch time events for students. Jeffrey Trail Middle School partners with Nutrition Services once a month to offer fun, nutritious Special Event meals for students. Pictured above is Principal Scott Bowman serving potatoes to students for their Potato Bar during lunch time.

Nutrition Services

Construction has begun on the new 15,000 square foot Central Kitchen to be located at Yale and Barranca. We anticipate completion in December 2015. The new Central Kitchen will feature Nutrition Services Offices, a state of the art Culinary Arts Center, and a production kitchen with ample refrigerator, freezer, and dry storage space. It will also feature state of the art cooking equipment and energy efficient appliances. The design of the kitchen allows flexibility for the upcoming growth in IUSD.



Nutrition Services is now featuring a video on our website to give parents and students step-by-step instructions for using the cafeteria at lunch time. We anticipate that this will be helpful to families that are new to the district and to dining with Nutrition Services.



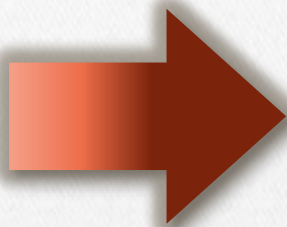
V. IUSD Underfunded Programs tab placeholder

Contributions to Restricted Programs

Unrestricted Funds

Accounting Related

Underfunded



**Maintenance
and Operations
\$8.55M**

**Special Ed
\$32.23M**

*Includes contribution to Special
Education Transportation*

**RIMD
\$4.00M**

**Regular Ed
Transportation
\$.36M**

**Alternative Ed
\$1.45M**

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.

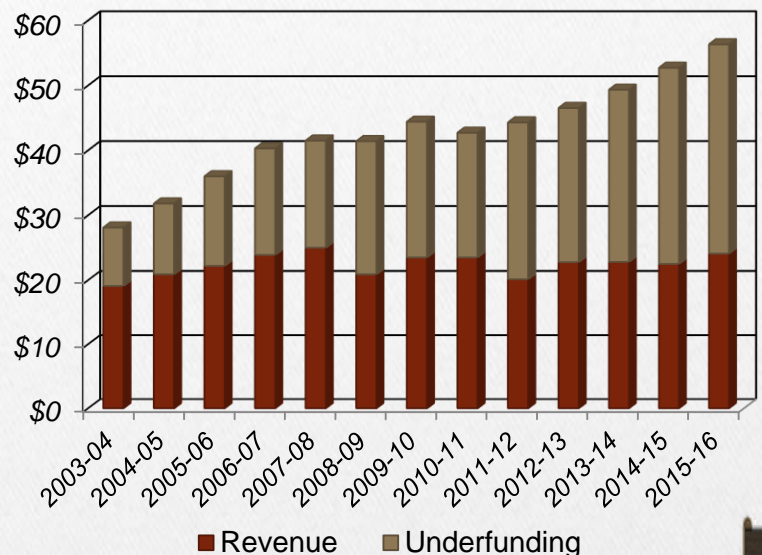
Reflects information as of September 2015

Special Education – Program Costs

Special education costs are greater than state & federal revenue

2015-16 Special Education Budget	
Special Education Expense	\$56,636,806
Less: Funded Special Education	\$24,109,946
Special Education Under-funding	\$32,232,334

Special Education Expense (in millions)



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

Unfortunately, the Federal government has not provided the funding that was envisioned when the laws mandating services for special education students were adopted. In the 1970s, Congress committed to provide funding for 40% of the costs for special education, but they have never funded at more than 23.9%. The current level of federal funding is approximately 12%. Special education underfunding has required the District to make significant contributions from unrestricted general funds.

IUSD's special education population continues to see an increase in the overall number of students being served, specifically a growth of our Moderate/Severe student population, which requires increased staff support and often requires unique equipment and technology needs. In 2015-16, this growth, coupled with a decrease in funding, is estimated to require a contribution of \$32,232,334 from the District's unrestricted general fund to cover the underfunding for special education and special education transportation.

In addition to federal underfunding of the program, it is disappointing that the current State apportionment provides less than 28% of the funds expended for Special Education. Additional funds are provided by federal and state grants leaving 57% unfunded. Expenditures have risen much faster than revenues as depicted in the graph above.

Reflects information as of the 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget

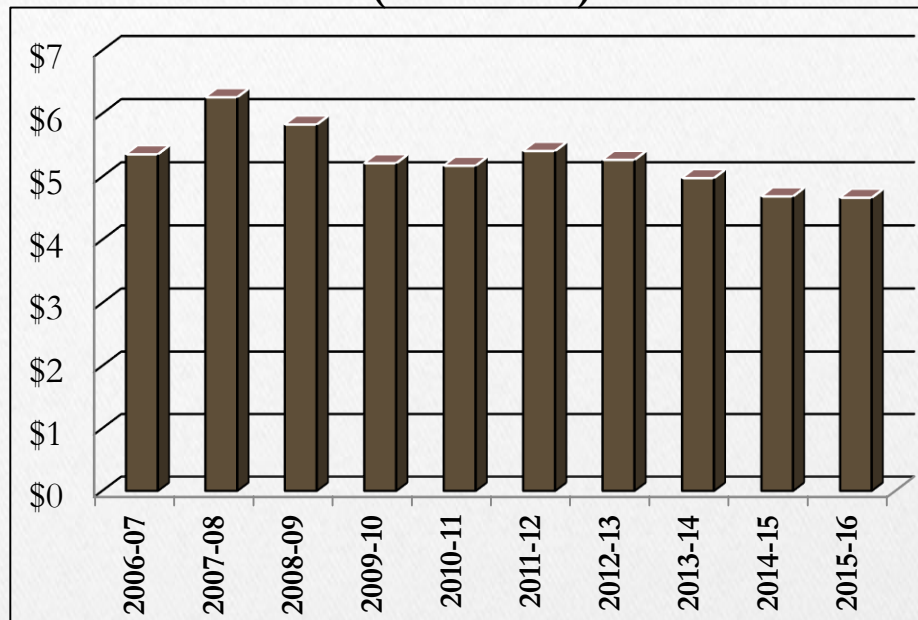
Special Education Revenue & Expenditure History

Special Education	2011-12 Unaudited Actuals	2012-13 Unaudited Actuals	2013-14 Unaudited Actuals	2014-15 Unaudited Actuals	2015-16 Adopted Budget
Carryover	\$315,050	\$293,964	\$303,815	\$289,508	\$421,953
Special Ed Apportionment	14,869,408	15,053,757	15,018,489	17,026,681	16,521,396
Federal Revenues	5,503,998	5,554,674	5,444,527	5,786,779	5,610,682
Other Revenues	1,544,050	1,884,217	1,867,490	2,104,471	1,977,868
Flex Transfer	0	0	0	0	0
Revenue Reduction/Audit Adj	0	0	0	0	0
Total Revenues before Contribution	\$22,232,505	\$22,786,612	\$22,634,321	\$25,207,439	\$24,531,899
% Increase from Prior Year "UA":	0%	2.5%	0%	11.4%	0%
Contributions from Unrestricted	22,237,647	24,425,217	28,038,918	28,327,552	32,232,334
Contributions to Unrestricted	(686,851)	(684,611)	(660,968)	0	0
% Increase from Prior Year "UA":	16%	9.8%	14.8%	1%	13.7%
TOTAL REVENUES	\$43,783,301	\$46,527,218	\$50,012,271	\$53,534,991	\$56,764,233
Certificated Salaries	\$16,574,084	\$17,321,160	\$18,545,025	\$20,857,871	\$21,584,033
Classified Salaries	9,090,745	10,136,693	11,341,179	12,243,540	13,319,028
Employee Benefits	7,112,380	7,441,692	8,017,741	8,868,438	9,180,811
Books and Supplies	229,611	349,183	303,960	278,045	408,857
Other Operating Expenses	8,087,392	7,420,851	8,216,551	7,982,628	8,848,909
Equipment	0	0	0	0	0
Excess Cost	2,064,342	2,079,066	1,884,798	1,533,490	1,574,496
NOC SELPA Transfers	180,419	180,419	180,419	180,419	180,419
Indirect Costs	154,838	1,294,339	1,344,478	1,546,499	1,540,253
TOTAL EXPENDITURES	\$43,493,812	\$46,223,403	\$49,834,151	\$53,490,930	\$56,636,806
% Increase from Prior Year "UA":	4%	6%	8%	7%	5.8%
Unduplicated Pupil Count	2,532	2,585	2,666	2,822	2,781*
	4%	2%	3%	5%	0%
ENDING BALANCE	\$293,964	\$303,815	\$289,508	\$421,953	\$350,000

*Estimated special education pupil count as of August 2015

Special Education – Preschool Growth

Special Education Preschool Expense
(in millions)



Enrollment: 268 277 329 292 285 262 243 228 213 221

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

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

The Special Education Preschool Program is projected to receive \$489,348 in federal funds while the projected expenditures will amount to over \$4.6 million. Despite this gap between funding and expenditures, overall, the data depicted in the accompanying graph demonstrates an overall decrease in expenditures from fiscal year 2006-07 to 2015-16 through careful management of costs.

*Reflects information as of the 2014-15 Unaudited Actuals
& the 2015-16 Adopted Budget.*

Transportation

Home to School pupil transportation has three funding sources in 2015-16:

- 1) State Funding (LCFF) - \$364,153
- 2) Transportation Fees - \$155,000
- 3) Unfunded Amount- \$355,421

In 2013-14 Transportation Funding became a permanent add-on to Districts LCFF target entitlements.

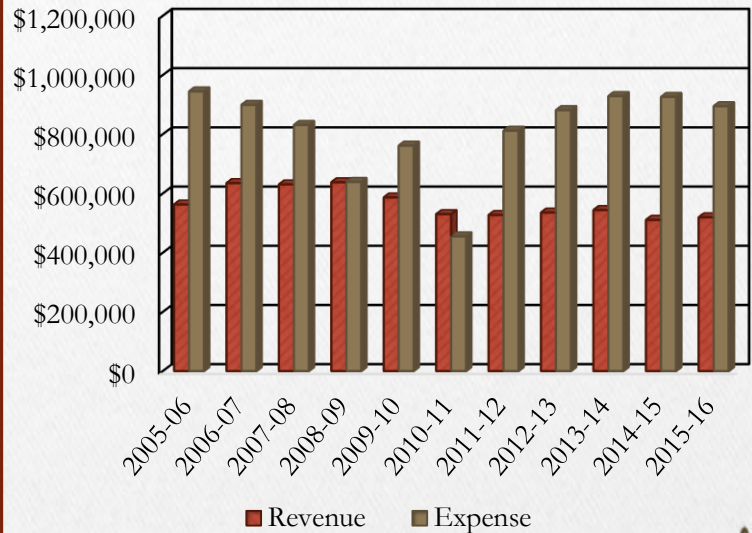
Prior to that there had been little or no increase in state apportionment for Home to School Transportation, other than a yearly cost of living adjustment, for many years. In addition, the data included in the graph to the right has been modified from previous years to reflect the reduction of categorical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

Special Education transportation has three funding sources in 2015-16:

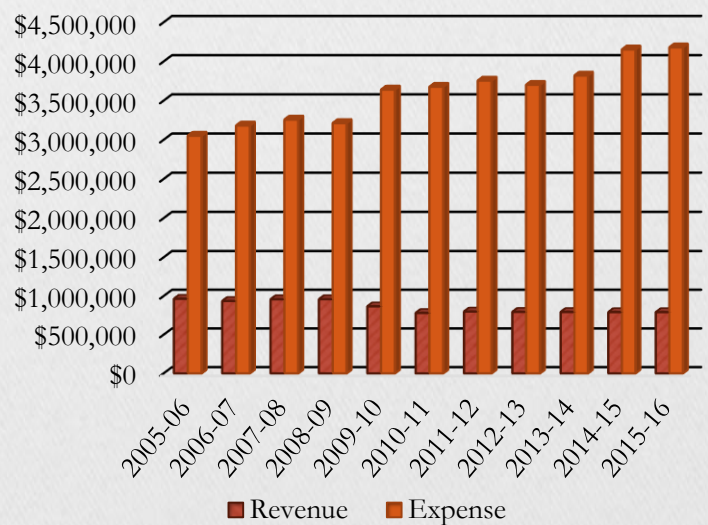
- 1) State Funding (LCFF) - \$778,443
- 2) Local Revenues - \$12,000
- 3) Unfunded Amount- \$3,388,866

Special Education transportation reflects an even bleaker picture than Home to School. This program's cost continues to rise without any corresponding funding increase.

Home to School Transportation



Special Ed Transportation



*Reflects information as of the 2014-15 Unaudited Actuals
& the 2015-16 Adopted Budget.*

Transportation

In support of the educational process the Transportation Department provided approximately 1,454 students with safe and efficient school bus transportation during the 2014-2015 school year. This helped to ensure student access to the educational program, promote regular attendance and reduce tardiness. Additionally we provided busing for 1,834 field trips and other school related activities.

	# Students Transported	# of Routes
Regular Education	928	10
Special Education	526	61

The Special Education routes are regularly reviewed and adjusted to maximize the efficiency of transporting students, with the use of cluster stops which have minimized an excessive increase in routes due to the growth of new communities and additional school sites.

All buses are equipped with a GPS/Zonar System. The Zonar System consist of pre-trip inspection, bus inspections, bus safety and child check. These, coupled with a complete camera system assures passenger safety; which is our number one goal.

Transportation has met the District's initiative of "Going Green" by replacing 7 diesel transit buses with CNG (Compressed Natural Gas), with an additional 3 more to be replaced.

As a result of the focus on safety, including monthly in-house driver safety training meetings and strict adherence to vehicle maintenance and safety procedures, the Transportation Department is pleased to report there were no serious accidents during 2014-2015.



Alternative Education

Alternative Education Programs

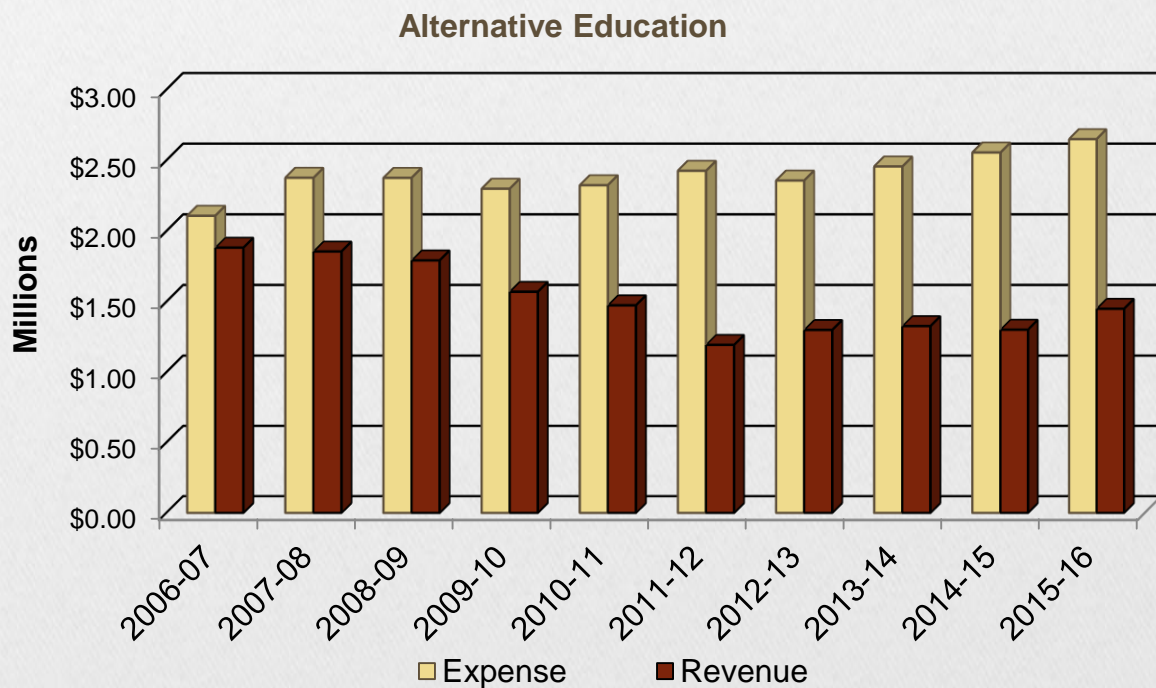
Irvine Unified School District offers an Alternative Education Program that serves approximately 250 students in the following programs:

- 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 LCFF funds. The encroachment in the Alternative Education Programs for 2015-16 is estimated to be \$1.45 million.

*Reflects information as of the 2014-15 Unaudited Actuals
& the 2015-16 Adopted Budget.*





VI. Facilities Planning tab placeholder



Facilities Planning

Facilities Planning

The Irvine Unified School District serves approximately 31,000 students and residential development continues to increase. The District's 10 year projection estimates student growth of 12,000 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 resources to modernize many schools over the years.

Special programs and student growth require the addition of relocatable classrooms. These additions involve coordination between schools and the 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 (CFD) resources, developer fees, redevelopment revenues, state funding, and surplus property proceeds to fund the many projects throughout the district.

**Portola Springs
Elementary School**



**Portola High
School**



**Beacon Park K-8
School**





Facilities Planning

Community Facilities Districts (CFDs)

The District finances new schools by establishing Community Facilities Districts (CFDs) under the Mello-Roos Community Facilities Act of 1982. IUSD has partnered with the Irvine Company and New Home Company (Lambert Ranch) on several CFD projects to ensure 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. The formation of the CFD allows for the subsequent sale of bonds for school financing.

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

Heritage Fields Mitigation

On July 21, 2011, the Irvine Unified School District and Heritage Fields El Toro, LLC, entered into a mitigation agreement pertaining to the future development planned to occur in and around the Great Park. The agreement includes triggers and language that ensures adequate school facilities are provided and/or paid for by Heritage Fields to support the students generated from new home developments.

Heritage Fields has entitlement approval for 9,500 new homes in Irvine, with 6,724 homes planned to be constructed within IUSD. The current plan, proposed by the developer is broken down below.

As of October 2014

Units completed in IUSD	446
Senior units to be built in IUSD	378
Units planned to be built in IUSD	5,900
Total IUSD Units	6,724
Total Saddleback USD Units	2,776
Total Heritage Fields Units	9,500



Facilities Planning

State School Funding

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

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

Schools Financed by CFD's

- Alderwood Elementary
- Canyon View Elementary
- Culverdale Elementary
- Cypress Village Elementary
- Oak Creek Elementary
- Plaza Vista K-8
- Portola Springs Elementary
- Stonegate Elementary
- Vista Verde K-8
- Westpark Elementary
- Woodbury Elementary
- Jeffrey Trail Middle School
- Northwood High
- Irvine HS Classroom Addition
- Northwood HS Classroom Addition
- Portola High School

State School Funding Changes

Conversations about the future of the School Facility Program (SFP) and the state's role in funding school facilities have been ongoing. Currently, there are three potential Senate Bills being heard at the state level that could be placed on the 2016 ballot. In addition, the Californians for Quality Schools initiative is pursuing placing a \$9 billion statewide school bond on the November 2016 ballot.

The Irvine Unified School District is in the fortunate position of having mitigation agreements in place to provide for necessary school facilities, even if there is no State funding. IUSD will continue to submit funding applications to the Office of Public School Construction in hopes any eligible project could be grandfathered under a new school funding program.



Facilities Planning

Facilities Planning Goals

- To analyze current and anticipated development and their projected impact on 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 concise 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 that meets the ongoing student housing requirements.
- To provide a plan that clearly delineates the financial needs for current and future facility requirements.
- To plan high quality schools that align with the district's educational goals and approved educational specifications.

New School Openings

Based on estimated residential development assumptions.

Fall 2015:

- Portola Springs Elementary School

Fall 2016:

- Beacon Park K-8 School
- Portola High School

Fall 2017:

- Elementary School in Planning Area 5B

TBD:

- South 405 Elementary School in Planning Area 39 or Elementary School #2 in Portola Springs
- School #2 in Heritage Fields



Facilities Planning

New Construction Projects

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

- Central Kitchen and Culinary Arts (2015)
- Portola Springs Elementary School (2015)
- Irvine High School Expansion (2015)
- Beacon Park K-8 School (2016)
- Portola High School (2016)
- Maintenance & Operations Modernization (2017)
- Elementary School in Planning Area 5B (2017)

Modernizations

Under the current State Modernization Funding program, eligible school sites may obtain funding under a 40% local/60% State funding allocation. If funding comes available, the following schools are eligible for modernization:

- Meadow Park Elementary School (2008)
- Irvine High School Buildings AB and AC (2012)
- Woodbridge High School Buildings C, E, K, and M (2012)
- Brywood Elementary School (2013)
- Springbrook Elementary School (2014)
- Westpark Elementary School (2014)
- South Lake Middle School (2019)



Facilities Planning

Facilities Master Plan

The Facilities Planning and Construction Services staff has emphasized the need to clearly define short and long-term facility goals through the use of a Comprehensive Facilities Master Plan. With the Facilities Master Plan (FMP) completed in 2012, in addition to the Board Approved Educational Specifications, staff is working diligently to incorporate the elements of the FMP and Educational Specifications for each project.

The FMP is a living document and does require updating when projects are completed and when project needs are identified. Staff is also working to update the estimated costs in the 2012 FMP to current dollars.

As shown on VI-8, the Irvine Unified School District has been highly successful at maximizing available state funding sources to help offset the local costs of building and modernizing schools.

Residential Products Remaining in IUSD

Residential Units Monitored by Staff include:

- 13,647 Irvine Company
- 5,900 Heritage Fields Units
- 5,701 IBC, UCI

-Source: Developer Business Plans

Enrollment Projection Data

Staff will continue to monitor demographic changes/trends and how that affects assumptions for enrollment projections and new school planning.



Facilities Planning

Moderate Enrollment Projection

Grade	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TransK	0	111	213	416	438	462	488	508	517	530	542	552	557	554
K	1960	1893	1955	1939	2226	2351	2482	2581	2630	2696	2755	2806	2833	2819
1	2026	2295	2255	2351	2348	2694	2819	2921	2987	3051	3106	3152	3173	3150
2	2195	2106	2447	2361	2503	2529	2882	2979	3023	3105	3162	3207	3228	3204
3	2154	2310	2196	2545	2491	2659	2689	3017	3066	3126	3201	3250	3271	3250
4	2110	2255	2448	2339	2692	2670	2832	2838	3113	3177	3229	3297	3323	3305
5	2099	2199	2338	2521	2433	2821	2798	2936	2907	3196	3253	3299	3348	3340
6	2192	2166	2287	2439	2635	2568	2958	2915	3008	2989	3274	3325	3353	3371
7	2064	2281	2274	2461	2560	2794	2732	3104	3024	3133	3108	3389	3417	3411
8	2075	2159	2404	2367	2581	2702	2942	2857	3181	3112	3213	3184	3449	3450
9	2198	2133	2224	2437	2424	2648	2773	3000	2896	3224	3144	3230	3189	3428
10	2033	2251	2213	2238	2497	2495	2725	2833	3042	2944	3269	3186	3256	3187
11	2156	2041	2310	2218	2291	2562	2568	2779	2873	3085	2986	3307	3209	3254
12	2129	2180	2094	2298	2221	2301	2572	2570	2783	2880	3091	2991	3305	3201
Subtotals:	27391	28380	29658	30930	32340	34256	36260	37838	39050	40248	41333	42175	42911	42924
Pct Chg:		3.6%	4.5%	4.3%	4.6%	5.9%	5.9%	4.4%	3.2%	3.1%	2.7%	2%	1.7%	0%
SDC:	612	515	494	427	457	467	484	493	499	506	514	519	523	521
Totals:	28003	28895	30152	31357	32797	34723	36744	38331	39549	40754	41847	42694	43434	43445
Capacity:	32536	32808	34012	34289	35155	36161	36986	37086	37361	37361	37361	37361	37361	37361
Open Seats:	4533	3913	3860	2932	2358	1438	242	-1245	-2188	-3393	-4486	-5333	-6073	-6084

Source: IUSD15Mod (Recent Development) As of Oct. 2014



Facilities Planning

Project	State Funds Received	District Share to Date	% District Share	Project Total to Date
PA5B ES	\$ 0	\$ 41,506,105		\$ 41,506,105
Central Kitchen	N/A	\$ 3,759,844		\$ 3,759,844
Culinary Arts (1)	\$ 0	\$ 113,478		\$ 113,478
Jeffrey Trail MS Relos (Classrooms) (1)	\$ 0	\$ 1,218,691		\$ 1,218,691
Cypress Village Relos (Classrooms) (1)	\$ 0	\$ 1,421,221		\$ 1,421,221
Beacon Park K-8 (1)	\$ 0	\$ 9,103,722		\$ 9,103,722
Portola HS (1)	\$ 0	\$ 55,790,048		\$ 55,790,048
Irvine HS Expansion (1)	\$ 0	\$ 6,463,749		\$ 6,463,749
Portola Springs ES (1)	\$ 0	\$ 67,749,440		\$ 67,749,440
M&O Modernization	N/A	\$ 3,677,294		\$ 3,677,294
Stonegate Relocatables	\$ 715,650	\$ 346,946	33%	\$ 1,062,596
Jeffrey Trail MS (2)	\$ 13,349,621	\$ 52,174,956	80%	\$ 65,524,577
Stonegate ES	\$ 26,219,490	\$ 36,623,949	58%	\$ 62,843,439
Bonita Canyon ES Modernization	\$ 2,430,523	\$ 1,913,475	44%	\$ 4,343,998
Eastshore ES Modernization	\$ 2,621,026	\$ 1,809,392	41%	\$ 4,430,418
Northwood ES Modernization	\$ 1,972,327	\$ 2,155,532	52%	\$ 4,127,859
Santiago Hills ES Modernization (3)	\$ 2,212,587	\$ 3,413,362	61%	\$ 5,625,949
TOTALS / AVERAGE	\$ 49,521,224	\$ 289,241,204	Average 53%	\$ 338,762,428

Footnotes

(1) No State Funding rec'd as of FY 14-15; however, applications have been submitted to the State

(2) Project includes previously purchased land in Planning Area 5 (2/6/93) that was later exchanged with Irvine Company for current MS location in PA 40.

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

VII. School Allocations and Budgets

tab placeholder

School Allocations – Changes in School Site Allocations

	09-10 Allocation	10-11, 11-12, 12-13 & 13-14 Allocation	14-15 Allocation	15-16 Allocation
Teacher Staffing Ratios:				
1-2	22.0:1	32.0:1	30.0:1	30.0:1
3	23.0:1	32.0:1	30.0:1	30.0:1
4-6	33.5:1	33.5:1	31.5:1	31.5:1
7-8 Overall	32.0:1	32.0:1	31.0:1	31.0:1
Humanities	30.5:1	32.0:1	31.0:1	31.0:1
9-12 Overall	32.0:1	32.0:1	31.0:1	31.0:1
English	29.0:1	32.0:1	31.0:1	31.0:1
Social Studies	31.0:1	32.0:1	31.0:1	31.0:1
Elem. School Supply Allocation	\$53.50/ student	\$48.15/ student	\$60.19/ student	\$75.24/ student
Middle School Supply Allocation	\$69.50/ student	\$62.55/ student	\$78.19/ student	\$97.74/ student
High School Supply Allocation	\$80.00/ student	\$72.00/ student	\$90.00/ student	\$112.50/ student
Elem School LAN Allocation	\$7,000 min.	\$7,000 min.	\$7,000 min.	\$7,000 min.
Middle School LAN Allocation	\$8,500 min	\$8,500 min.	\$8,500 min.	\$8,500 min.
High School LAN Allocation	\$28,000 min.	\$28,000 min.	IT Provided Support	IT Provided Support

Elementary and K-8 School Site Allocations 15-16

ELEMENTARY and K-8 SCHOOL SITE ALLOCATIONS 15-16

	<u>Elementary</u>	<u>K-8</u>
Teachers:		
K	31.0:1	31.0:1
1-2	30.0:1	30.0:1
3	30.0:1	30.0:1
4-5	31.5:1	31.5:1
6	31.5:1	31.0:1
7-8		31.0:1
Principal	1.0 FTE	1.0 FTE
TAP-LCFF Base	0.2 FTE min	
TAP-LCFF Supplemental	0.2 FTE min	
Middle School Mgr/ Asst. Principal		1.0 FTE minimum
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		0.6 FTE minimum
Custodial	1.75 FTE minimum	1.75 FTE minimum
Elementary School Campus Supervision	\$36.56/student (K-6) min.	\$36.56/student (K-5) min.
Middle School Campus Supervision		0.25 FTE minimum
Middle School Campus Supervision Discr.		\$900/yr
Elementary School Supply Allocation	\$75.24/student	\$75.24/student
Middle School Supply Allocation		\$97.74/student
Technology, LAN Support	\$7,000 minimum	\$11,500 minimum
Admin/Clerical Back to School Days Allocation	10 days	10 days
Health Clerk – 3.95 hrs/day	5 days	5 days
4-6 Combo Class Allocation	\$1,500/class	\$1,500/class
SBAC Testing Allocation	\$1,500/yr	\$1,500/yr

Middle and High School Site Allocations 15-16

MIDDLE and HIGH SCHOOL SITE ALLOCATIONS 15-16

	<u>Middle</u>	<u>High</u>
Teachers:		
7-8 Overall	31.0:1	
Humanities	31.0:1	
9-12 Overall		31.0:1
9 th Grade CSR		31.0:1
English		31.0:1
Social Studies		31.0:1
Principal	1.0 FTE	1.0 FTE
Assistant Principal	900:1, min. 0.8 FTE	1,800:1, min. 2.4 FTE
Assistant Principal Extra Duty Days		15 days
Admin/Clerical	600:1, min 2.75 FTE	1,600:1, min. 8.0 FTE
Library/Media Support	900:1, min. 0.7 FTE	1,800:1
Counseling	450:1, min. 1.0 FTE	450:1, min. 3.0 FTE
Athletic Director		0.4 FTE
Custodial	2.5 FTE	7.5 FTE
M & O Supervision		1.0 FTE
Campus Supervision	1.0 FTE	2.5 FTE
Campus Supervision Discretionary	\$2,700/yr	
Supply Allocation	\$97.74/student	\$112.50/student
Technology, LAN Support	\$8,500 minimum	IT provided support
Health Clerk – 3.95 hrs/day	5 days	5 days
Admin/Clerical Back to School Days	10 days	10 days
Testing Allocation	\$1,500/yr	\$1,500/yr

Alderwood Elementary School

Alderwood Elementary School

Enrollment (Oct. 2014 Enrollment)

839

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,363,410	\$2,817
Classified Salaries	223,017	266
Benefits	703,738	839
Site Operations/Utilities	182,117	217
LCFF Base	151,621	181
LCFF Supplemental	79,429	95
Total Unrestricted General Fund Program Expenditures	\$3,703,332	\$4,414
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,390	10
Total Restricted General Fund Program Expenditures	\$8,390	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,711,722	\$4,424

Bonita Canyon Elementary School

Bonita Canyon Elementary School

Enrollment (Oct. 2014 Enrollment)

497

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,566,758	\$3,152
Classified Salaries	166,394	335
Benefits	473,833	953
Site Operations/Utilities	85,329	172
LCFF Base	93,898	189
LCFF Supplemental	53,059	107
Total Unrestricted General Fund Program Expenditures	\$2,439,271	\$4,908
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	4,970	10
Total Restricted General Fund Program Expenditures	\$4,970	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,444,241	\$4,918

Brywood Elementary School

Brywood Elementary School

Enrollment (Oct. 2014 Enrollment)

605

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,670,136	\$2,761
Classified Salaries	174,639	289
Benefits	491,781	813
Site Operations/Utilities	107,721	178
LCFF Base	112,542	186
LCFF Supplemental	67,111	111
Total Unrestricted General Fund Program Expenditures	\$2,623,930	\$4,337
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,050	10
Total Restricted General Fund Program Expenditures	\$6,050	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,629,980	\$4,347

Canyon View Elementary School

Canyon View Elementary School

Enrollment (Oct. 2014 Enrollment)

795

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,277,354	\$2,865
Classified Salaries	192,810	243
Benefits	676,941	851
Site Operations/Utilities	156,581	197
LCFF Base	145,784	183
LCFF Supplemental	107,643	135
Total Unrestricted General Fund Program Expenditures	\$3,557,113	\$4,474
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,950	10
Total Restricted General Fund Program Expenditures	\$7,950	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,565,063	\$4,484

College Park Elementary School

College Park Elementary School

Enrollment (Oct. 2014 Enrollment)

798

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,415,998	\$3,028
Classified Salaries	211,196	265
Benefits	697,809	874
Site Operations/Utilities	106,350	133
LCFF Base	147,892	185
LCFF Supplemental	126,118	158
Total Unrestricted General Fund Program Expenditures	\$3,705,363	\$4,643
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,980	10
Total Restricted General Fund Program Expenditures	\$7,980	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,713,343	\$4,653

Culverdale Elementary School

Culverdale Elementary School

Enrollment (Oct. 2014 Enrollment)

733

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,132,860	\$2,910
Classified Salaries	222,120	303
Benefits	633,988	865
Site Operations/Utilities	120,628	165
LCFF Base	141,363	193
LCFF Supplemental	193,674	264
Total Unrestricted General Fund Program Expenditures	\$3,444,633	\$4,699
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$167,773	229
Lottery Instructional Materials	7,660	10
Total Restricted General Fund Program Expenditures	\$175,433	\$239
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,620,066	\$4,939

Cypress Village Elementary School

Cypress Village Elementary School

Enrollment (Oct. 2014 Enrollment)

653

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,643,638	\$2,517
Classified Salaries	220,590	338
Benefits	544,796	834
Site Operations/Utilities	108,687	166
LCFF Base	113,837	174
LCFF Supplemental	86,762	133
Total Unrestricted General Fund Program Expenditures	\$2,718,310	\$4,163
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,530	10
Total Restricted General Fund Program Expenditures	\$6,530	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,724,840	\$4,173

Deerfield Elementary School

Deerfield Elementary School

Enrollment (Oct. 2014 Enrollment)

641

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,848,736	\$2,884
Classified Salaries	212,636	332
Benefits	576,593	900
Site Operations/Utilities	102,549	160
LCFF Base	122,432	191
LCFF Supplemental	77,738	121
Total Unrestricted General Fund Program Expenditures	\$2,940,684	\$4,588
<u>Restricted General Fund Program Expenditures</u>		
Title 1	87,987	137
Lottery Instructional Materials	6,720	10
Total Restricted General Fund Program Expenditures	\$94,707	\$148
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,035,391	\$4,735

Eastshore Elementary School

Eastshore Elementary School

Enrollment (Oct. 2014 Enrollment)

613

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,841,069	\$3,003
Classified Salaries	220,573	360
Benefits	558,251	911
Site Operations/Utilities	92,429	151
LCFF Base	113,916	186
LCFF Supplemental	59,389	97
Total Unrestricted General Fund Program Expenditures	\$2,885,627	\$4,707
<u>Restricted General Fund Program Expenditures</u>		
Title 1	58,907	96
Lottery Instructional Materials	6,350	10
Total Restricted General Fund Program Expenditures	\$65,257	\$106
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,950,884	\$4,814

Greentree Elementary School

Greentree Elementary School

Enrollment (Oct. 2014 Enrollment)

519

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,690,502	\$3,257
Classified Salaries	204,541	394
Benefits	503,096	969
Site Operations/Utilities	104,533	201
LCFF Base	95,606	184
LCFF Supplemental	58,795	113
Total Unrestricted General Fund Program Expenditures	\$2,657,073	\$5,120
<u>Restricted General Fund Program Expenditures</u>		
Title 1	72,329	139
Lottery Instructional Materials	5,190	10
Total Restricted General Fund Program Expenditures	\$77,519	\$149
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,734,592	\$5,269

Meadow Park Elementary School

Meadow Park Elementary School

Enrollment (Oct. 2014 Enrollment)

627

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,965,512	\$3,135
Classified Salaries	224,655	358
Benefits	590,438	942
Site Operations/Utilities	90,505	144
LCFF Base	125,464	200
LCFF Supplemental	71,130	113
Total Unrestricted General Fund Program Expenditures	\$3,067,704	\$4,893
<u>Restricted General Fund Program Expenditures</u>		
Title 1	\$65,618	105
Lottery Instructional Materials	6,870	11
Total Restricted General Fund Program Expenditures	\$72,488	\$116
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,140,192	\$5,008

Northwood Elementary School

Northwood Elementary School

Enrollment (Oct. 2014 Enrollment)

724

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,055,752	\$2,839
Classified Salaries	222,879	308
Benefits	633,872	876
Site Operations/Utilities	89,837	124
LCFF Base	132,657	183
LCFF Supplemental	90,550	125
Total Unrestricted General Fund Program Expenditures	\$3,225,547	\$4,455
<u>Restricted General Fund Program Expenditures</u>		
Title 1	123,779	171
Lottery Instructional Materials	7,240	10
Total Restricted General Fund Program Expenditures	\$131,019	\$181
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,356,566	\$4,636

Oak Creek Elementary School

Oak Creek Elementary School

Enrollment (Oct. 2014 Enrollment)

876

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,553,980	\$2,916
Classified Salaries	178,118	203
Benefits	745,477	851
Site Operations/Utilities	179,466	205
LCFF Base	162,371	185
LCFF Supplemental	135,135	154
Total Unrestricted General Fund Program Expenditures	\$3,954,547	\$4,514
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	8,760	10
Total Restricted General Fund Program Expenditures	\$8,760	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,963,307	\$4,524

Portola Springs Elementary School

Portola Springs Elementary School

Enrollment Projected Enrollment

500

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$893,234	\$1,786
Classified Salaries	201,825	404
Benefits	320,713	641
Site Operations/Utilities	0	0
LCFF Base	86,399	173
LCFF Supplemental	42,303	85
Total Unrestricted General Fund Program Expenditures	\$1,544,474	\$3,089
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	2,420	5
Total Restricted General Fund Program Expenditures	\$2,420	\$5
TOTAL LOCATION PROGRAM EXPENDITURES	\$1,546,894	\$3,094

Santiago Hills Elementary School

Santiago Hills Elementary School

Enrollment (Oct. 2014 Enrollment)

588

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,831,883	\$3,115
Classified Salaries	211,141	359
Benefits	552,788	940
Site Operations/Utilities	92,510	157
LCFF Base	112,486	191
LCFF Supplemental	61,339	104
Total Unrestricted General Fund Program Expenditures	\$2,862,147	\$4,868
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	6,190	11
Total Restricted General Fund Program Expenditures	\$6,190	\$11
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,868,337	\$4,878

Springbrook Elementary School

Springbrook Elementary School

Enrollment (Oct. 2014 Enrollment)

636

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,913,932	\$3,009
Classified Salaries	225,825	355
Benefits	570,451	897
Site Operations/Utilities	98,267	155
LCFF Base	120,087	189
LCFF Supplemental	93,415	147
Total Unrestricted General Fund Program Expenditures	\$3,021,977	\$4,752
<u>Restricted General Fund Program Expenditures</u>		
Title 1	91,717	144
Lottery Instructional Materials	6,660	10
Total Restricted General Fund Program Expenditures	\$98,377	\$155
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,120,354	\$4,906

Stone Creek Elementary School

Stone Creek Elementary School

Enrollment (Oct. 2014 Enrollment)

579

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,712,756	\$2,958
Classified Salaries	184,328	318
Benefits	513,115	886
Site Operations/Utilities	86,715	150
LCFF Base	104,576	181
LCFF Supplemental	50,450	87
Total Unrestricted General Fund Program Expenditures	\$2,651,940	\$4,580
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	5,790	10
Total Restricted General Fund Program Expenditures	\$5,790	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,657,730	\$4,590

Stonegate Elementary School

Stonegate Elementary School

Enrollment (Oct. 2014 Enrollment)

1,122

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,828,421	\$2,521
Classified Salaries	227,662	203
Benefits	853,804	761
Site Operations/Utilities	217,574	194
LCFF Base	185,798	166
LCFF Supplemental	128,338	114
Total Unrestricted General Fund Program Expenditures	\$4,441,597	\$3,959
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	11,220	10
Total Restricted General Fund Program Expenditures	\$11,220	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,452,817	\$3,969

Turtle Rock Elementary School

Turtle Rock Elementary School

Enrollment (Oct. 2014 Enrollment)

895

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,714,340	\$3,033
Classified Salaries	232,452	260
Benefits	770,519	861
Site Operations/Utilities	85,798	96
LCFF Base	170,665	191
LCFF Supplemental	121,459	136
Total Unrestricted General Fund Program Expenditures	\$4,095,233	\$4,576
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,240	10
Total Restricted General Fund Program Expenditures	\$9,240	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,104,473	\$4,586

University Park Elementary School

University Park Elementary School

Enrollment (Oct. 2014 Enrollment)

510

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,582,090	\$3,102
Classified Salaries	202,515	397
Benefits	486,553	954
Site Operations/Utilities	111,768	219
LCFF Base	99,319	195
LCFF Supplemental	121,714	239
Total Unrestricted General Fund Program Expenditures	\$2,603,959	\$5,106
<u>Restricted General Fund Program Expenditures</u>		
Title 1	91,716	180
Lottery Instructional Materials	5,410	11
Total Restricted General Fund Program Expenditures	\$97,126	\$190
TOTAL LOCATION PROGRAM EXPENDITURES	\$2,701,085	\$5,296

Westpark Elementary School

Westpark Elementary School

Enrollment (Oct. 2014 Enrollment)

737

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,128,086	\$2,887
Classified Salaries	206,021	280
Benefits	650,765	883
Site Operations/Utilities	157,809	214
LCFF Base	137,934	187
LCFF Supplemental	76,433	104
Total Unrestricted General Fund Program Expenditures	\$3,357,048	\$4,555
<u>Restricted General Fund Program Expenditures</u>		
Title 1	76,057	103
Lottery Instructional Materials	7,670	10
Total Restricted General Fund Program Expenditures	\$83,727	\$114
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,440,775	\$4,669

Woodbury Elementary School

Woodbury Elementary School

Enrollment (Oct. 2014 Enrollment)

1,046

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,980,724	\$2,850
Classified Salaries	237,563	227
Benefits	905,798	866
Site Operations/Utilities	202,034	193
LCFF Base	203,411	194
LCFF Supplemental	144,098	138
Total Unrestricted General Fund Program Expenditures	\$4,673,628	\$4,468
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	10,770	10
Total Restricted General Fund Program Expenditures	\$10,770	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,684,398	\$4,478

Plaza Vista K-8 School

Plaza Vista K-8 School

Enrollment (Oct. 2014 Enrollment)

741

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,005,846	\$4,056
Classified Salaries	264,906	357
Benefits	865,501	1,168
Site Operations/Utilities	171,683	232
LCFF Base	168,766	228
LCFF Supplemental	83,059	112
Counseling	91,977	124
Total Unrestricted General Fund Program Expenditures	\$4,651,738	\$6,278
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,540	13
Total Restricted General Fund Program Expenditures	\$9,540	\$13
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,661,278	\$6,291

Vista Verde K-8 School

Vista Verde K-8 School

Enrollment (Oct. 2014 Enrollment)

762

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$3,048,313	\$4,000
Classified Salaries	208,415	274
Benefits	862,254	1,132
Site Operations/Utilities	239,804	315
LCFF Base	174,146	229
LCFF Supplemental	34,736	46
Counseling Program	95,986	126
Total Unrestricted General Fund Program Expenditures	\$4,663,654	\$5,994
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	9,410	12
Total Restricted General Fund Program Expenditures	\$9,410	\$12
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,673,064	\$6,007

Jeffrey Trail Middle School

Jeffrey Trail Middle School

Enrollment (Oct. 2014 Enrollment)

982

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,548,674	\$2,595
Classified Salaries	284,114	289
Benefits	789,694	804
Site Operations/Utilities	238,427	243
LCFF Base	138,530	141
LCFF Supplemental	48,075	49
Counseling Program	160,746	164
Total Unrestricted General Fund Program Expenditures	\$4,208,260	\$4,285
<u>Restricted General Fund Program Expenditures</u>		
Title 1	78,294	80
Lottery Instructional Materials	9,820	10
Total Restricted General Fund Program Expenditures	\$88,114	\$90
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,296,374	\$4,375

Lakeside Middle School

Lakeside Middle School

Enrollment (Oct. 2014 Enrollment)

651

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,049,231	\$3,148
Classified Salaries	271,345	417
Benefits	651,711	1,001
Site Operations/Utilities	151,366	233
LCFF Base	99,263	152
LCFF Supplemental	27,610	42
Counseling Program	107,402	165
Total Unrestricted General Fund Program Expenditures	\$3,357,928	\$5,158
<u>Restricted General Fund Program Expenditures</u>		
Title 1	83,514	128
Lottery Instructional Materials	6,510	10
Total Restricted General Fund Program Expenditures	\$90,024	\$138
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,447,952	\$5,296

Rancho San Joaquin Middle School

Rancho San Joaquin Middle School

Enrollment (Oct. 2014 Enrollment)

857

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,809,582	\$3,278
Classified Salaries	272,830	318
Benefits	815,826	952
Site Operations/Utilities	198,216	231
LCFF Base	121,813	142
LCFF Supplemental	46,651	54
Counseling Program	207,020	242
Total Unrestricted General Fund Program Expenditures	\$4,471,938	\$5,218
<u>Restricted General Fund Program Expenditures</u>		
Title 1	96,190	112
Lottery Instructional Materials	8,570	10
Total Restricted General Fund Program Expenditures	\$104,760	\$122
TOTAL LOCATION PROGRAM EXPENDITURES	\$4,576,698	\$5,340

Sierra Vista Middle School

Sierra Vista Middle School

Enrollment (Oct. 2014 Enrollment)

733

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,319,359	\$3,164
Classified Salaries	249,867	341
Benefits	708,341	966
Site Operations/Utilities	139,614	190
LCFF Base	104,230	142
LCFF Supplemental	24,514	33
Counseling Program	172,417	235
Total Unrestricted General Fund Program Expenditures	\$3,718,342	\$5,073
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	7,330	10
Total Restricted General Fund Program Expenditures	\$7,330	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,725,672	\$5,083

Venado Middle School

Venado Middle School

Enrollment (Oct. 2014 Enrollment)

576

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$1,976,122	\$3,431
Classified Salaries	254,803	442
Benefits	619,692	1,076
Site Operations/Utilities	145,396	252
LCFF Base	83,233	145
LCFF Supplemental	35,814	62
Counseling Program	107,823	187
Total Unrestricted General Fund Program Expenditures	\$3,222,883	\$5,595
<u>Restricted General Fund Program Expenditures</u>		
Title 1	85,751	149
Lottery Instructional Materials	5,760	10
Total Restricted General Fund Program Expenditures	\$91,511	\$159
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,314,394	\$5,754

South Lake Middle School

Southlake Middle School

Enrollment (Oct. 2014 Enrollment)

680

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$2,054,380	\$3,021
Classified Salaries	268,161	394
Benefits	662,062	974
Site Operations/Utilities	150,881	222
LCFF Base	97,142	143
LCFF Supplemental	44,499	65
Counseling Program	142,040	209
Total Unrestricted General Fund Program Expenditures	\$3,419,165	\$5,028
<u>Restricted General Fund Program Expenditures</u>		
Title 1	133,473	196
Lottery Instructional Materials	6,800	10
Total Restricted General Fund Program Expenditures	\$140,273	\$206
TOTAL LOCATION PROGRAM EXPENDITURES	\$3,559,438	\$5,234

Irvine High School

Irvine High School

Enrollment (Oct. 2014 Enrollment)

1,969

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,183,204	\$3,140
Classified Salaries	948,980	482
Benefits	1,956,389	994
Site Operations/Utilities	517,699	263
Athletics Base Program	455,774	231
LCFF Base	357,889	182
LCFF Supplemental	92,984	47
Counseling Program	431,462	219
Total Unrestricted General Fund Program Expenditures	\$10,944,381	\$5,558
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	19,690	10
Total Restricted General Fund Program Expenditures	\$19,690	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$10,964,071	\$5,568

Northwood High School

Northwood High School

Enrollment (Oct. 2014 Enrollment)

2,174

	2015-16 Budget	Amount Per Student
<u>Unrestricted General Fund Program Expenditures</u>		
Certificated Salaries	\$6,231,050	\$2,866
Classified Salaries	895,645	412
Benefits	2,018,840	929
Site Operations/Utilities	564,178	260
Athletic Base Program	460,351	212
LCFF Base	394,994	182
LCFF Supplemental	47,488	22
Counseling Program	467,928	215
Total Unrestricted General Fund Program Expenditures	\$11,080,474	\$5,097
<u>Restricted General Fund Program Expenditures</u>		
Lottery Instructional Materials	21,740	10
Total Restricted General Fund Program Expenditures	\$21,740	\$10
TOTAL LOCATION PROGRAM EXPENDITURES	\$11,102,214	\$5,107

University High School

University High School

Enrollment (Oct. 2014 Enrollment)

2,531

Amount
Per
Student

2015-16
Budget

Unrestricted General Fund Program Expenditures

Certificated Salaries	\$7,579,248	\$2,995
Classified Salaries	1,009,177	399
Benefits	2,358,013	932
Site Operations/Utilities	442,102	175
Athletics Base Program	451,148	178
LCFF Base	459,611	182
LCFF Supplemental	115,983	46
Counseling Program	549,108	217
Total Unrestricted General Fund Program Expenditures	\$12,964,390	\$5,122

Restricted General Fund Program Expenditures

Lottery Instructional Materials	25,310	10
Total Restricted General Fund Program Expenditures	\$25,310	\$10

TOTAL LOCATION PROGRAM EXPENDITURES	\$12,989,700	\$5,132
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Woodbridge High School

Woodbridge High School

Enrollment (Oct. 2014 Enrollment)

2,481

Amount
Per
Student

2015-16
Budget

Unrestricted General Fund Program Expenditures

Certificated Salaries	\$7,049,345	\$2,841
Classified Salaries	974,750	393
Benefits	2,266,846	914
Site Operations/Utilities	544,131	219
Athletics Base Program	427,727	172
LCFF Base	450,561	182
LCFF Supplemental	87,894	35
Counseling Program	580,591	234
Total Unrestricted General Fund Program Expenditures	\$12,381,845	\$4,991

Restricted General Fund Program Expenditures

Lottery Instructional Materials	24,810	10
Total Restricted General Fund Program Expenditures	\$24,810	\$10

TOTAL LOCATION PROGRAM EXPENDITURES	\$12,406,655	\$5,001
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Creekside High School

Creekside High School

Enrollment (Enrollment-P2-Apr. 2015)

128

**Amount
Per
Student**

**2014-15
Budget**

Unrestricted General Fund Program Expenditures

Certificated Salaries	\$926,452	\$7,238
Classified Salaries	337,849	2,639
Benefits	355,479	2,777
Site Operations/Utilities	94,080	735
LCFF Base	21,168	165
LCFF Supplemental	5,308	41
Counseling Program	193,872	1,515

Total Unrestricted General Fund Program Expenditures	\$1,934,208	\$15,111
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Restricted General Fund Program Expenditures

Lottery Instructional Materials	1,150	9
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Total Restricted General Fund Program Expenditures	\$1,150	\$9
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TOTAL LOCATION PROGRAM EXPENDITURES	\$1,935,358	\$15,120
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VIII. Multi-Year Projections

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Irvine Unified School District
2015-16 Budget
General Fund

DESCRIPTION	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Projected	2016-17 Projected	2017-18 Projected
<u>A.</u> <u>REVENUES</u>						
Revenue Limit/LCFF Sources	\$ 165,029,458	\$ 183,622,291	\$ 201,964,414	\$ 238,872,293	\$ 254,453,136	\$ 272,807,739
Federal Revenues	8,664,286	8,459,556	\$ 10,342,823	\$ 10,049,152	10,339,206	10,339,206
Other State Revenues	38,749,238	30,826,394	\$ 26,961,245	\$ 42,636,385	24,561,813	25,062,556
Other Local Revenue	18,963,442	20,823,665	\$ 23,490,586	\$ 15,834,678	11,374,646	11,473,687
 TOTAL REVENUES	 \$ 231,406,424	 \$ 243,731,905	 \$ 262,759,067	 \$ 307,392,508	 \$ 300,728,801	 \$ 319,683,187
 <u>B.</u> <u>EXPENDITURES</u>						
Certificated Salaries	\$ 110,108,838	\$ 117,303,579	\$ 133,048,834	\$ 140,148,378	\$ 145,436,681	\$ 148,205,687
Classified Salaries	38,180,804	41,393,740	45,716,291	\$ 48,818,607	49,965,015	50,370,476
Employee Benefits	42,480,998	45,366,058	49,949,997	\$ 50,197,605	54,947,943	60,391,658
Books and Supplies	9,113,853	10,079,589	13,714,197	\$ 14,000,039	17,178,010	12,239,861
Services, Other Oper. Exps	18,033,141	19,668,498	21,289,073	\$ 22,858,391	23,366,453	24,240,736
Capital Outlay	421,874	928,733	568,888	\$ 496,025	501,930	508,995
Other Outgo	3,822,478	3,837,613	3,499,994	\$ 3,468,341	3,468,340	3,109,865
Direct Support/Indirect Costs	(216,537)	(233,734)	(250,549)	\$ (240,699)	(240,699)	(240,699)
 TOTAL EXPENDITURES	 \$ 221,945,448	 \$ 238,344,077	 \$ 267,536,726	 \$ 279,746,687	 \$ 294,623,673	 \$ 298,826,578
 <u>C.</u> EXCESS (DEFICIENCY)	 \$ 9,460,977	 \$ 5,387,828	 \$ (4,777,660)	 \$ 27,645,821	 \$ 6,105,128	 \$ 20,856,609

**Irvine Unified School District
2015-16 Budget
General Fund**

DESCRIPTION	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Projected	2016-17 Projected	2017-18 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	\$ 1,504,392	\$ 1,409,920	\$ 67,243	\$ 40,000	\$ 40,000	\$ 40,000
Interfund Transfers In - Other	0	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	1,621	50,586	50,586	50,586
Interfund Trfs Out - Special Reserve Fd	848,420	1,011,483	4,598,106	1,300,000	815,000	815,000
Interfund Trfs Out - Def. Maint	0	0	199,019	0	0	0
Interfund Trfs Out - Cafeteria	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	1,100,000	1,631,694	2,800,000	1,500,000	1,500,000	1,500,000
Interfund Trfs Out - Adult Ed	0	0	2,212	0	0	0
Other Sources - Other	127,073	179,435	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	\$ (316,955)	\$ (1,053,822)	\$ (7,406,641)	\$ (2,683,513)	\$ (2,198,513)	\$ (2,198,513)
<u>E. NET INCREASE (DECREASE)</u>	9,144,022	4,334,006	(12,184,301)	24,962,308	3,906,615	18,658,096
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	\$ 45,035,515	\$ 54,179,537	\$ 58,513,543	\$ 46,329,242	\$ 71,291,550	\$ 75,198,165
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	45,035,515	54,179,537	58,513,543	46,329,242	71,291,550	75,198,165
Ending Balance, June 30,	<u>\$ 54,179,537</u>	<u>\$ 58,513,543</u>	<u>\$ 46,329,242</u>	<u>\$ 71,291,550</u>	<u>\$ 75,198,165</u>	<u>\$ 93,856,261</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	319,480	384,455	378,737	375,000	375,000	375,000
Prepaid Expenses	16,336	32,960	39,052	0	0	0
<u>Board Assigned</u>						
Economic Uncertainties	7,000,000	7,600,000	5,503,000	5,652,000	5,940,000	6,025,000
%	3.14%	3.17%	2.03%	2.01%	2.01%	2.01%
Other Assignments	6,187,817	12,811,203	8,344,541	13,080,574	6,017,844	8,104,856
Board Assigned	40,505,905	37,534,924	31,913,913	52,033,977	62,715,322	79,201,406

**Irvine Unified School District
2015-16 Budget
Unrestricted**

DESCRIPTION	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Projected	2016-17 Projected	2017-18 Projected
A. REVENUES						
Revenue Limit/LCFF Sources	\$ 165,029,458	\$ 183,622,291	\$ 201,964,414	\$ 238,872,293	\$ 254,453,136	\$ 272,807,739
Federal Revenues	(169,438)	0	0	0	0	0
Other State Revenues	18,427,860	6,457,297	7,352,836	23,782,563	5,424,238	5,478,126
Other Local Revenue	8,791,157	9,285,865	10,527,463	9,169,950	8,817,038	8,916,079
 TOTAL REVENUES	 \$ 192,079,037	 \$ 199,365,452	 \$ 219,844,713	 \$ 271,824,806	 \$ 268,694,412	 \$ 287,201,944
B. EXPENDITURES						
Certificated Salaries	88,846,302	93,895,309	106,978,808	114,818,049	117,221,812	123,033,082
Classified Salaries	22,090,100	24,101,632	27,758,788	30,533,904	31,312,702	32,048,113
Employee Benefits	32,320,781	34,513,663	38,386,199	38,750,164	43,106,572	49,077,397
Books and Supplies	4,379,891	5,162,225	5,570,390	11,140,278	10,731,136	9,147,441
Services, Other Oper. Exps	8,010,715	12,115,959	12,731,915	15,245,966	15,612,255	16,313,412
Capital Outlay	100,510	198,432	145,260	85,008	90,913	97,978
Other Outgo	1,562,414	1,933,469	1,959,131	1,896,848	1,896,847	1,538,372
Direct Support/Indirect Costs	(1,751,872)	(1,835,535)	(2,073,284)	(2,123,231)	(2,168,457)	(2,243,358)
 TOTAL EXPENDITURES	 \$ 155,558,841	 \$ 170,085,154	 \$ 191,457,208	 \$ 210,346,986	 \$ 217,803,779	 \$ 229,012,437
C. EXCESS (DEFICIENCY)	 \$ 36,520,196	 \$ 29,280,299	 \$ 28,387,505	 \$ 61,477,820	 \$ 50,890,633	 \$ 58,189,507

**Irvine Unified School District
2015-16 Budget
Unrestricted**

DESCRIPTION	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Projected	2016-17 Projected	2017-18 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	\$ 1,504,392	\$ 1,409,920	\$ 67,243	\$ 40,000	\$ 40,000	\$ 40,000
Interfund Transfers In - Other	0	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	1,621	50,586	50,586	50,586
Interfund Trfs Out - Special Reserve Fd	783,420	1,011,483	4,598,106	1,235,000	750,000	750,000
Interfund Trfs Out - Def. Maint	0	0	199,019	0	0	0
Interfund Trfs Out - Cafeteria	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	1,100,000	1,631,694	2,800,000	1,500,000	1,500,000	1,500,000
Interfund Trfs Out - Adult Ed	0	0	2,212	0	0	0
Other Sources - Other	127,073	179,435	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	(27,423,271)	(30,515,857)	(28,698,502)	(38,633,032)	(37,787,775)	(39,484,910)
Total Other Sources/Uses	\$ (27,675,225)	\$ (31,569,679)	\$ (36,105,143)	\$ (41,251,545)	\$ (39,921,288)	\$ (41,618,423)
<u>E. NET INCREASE (DECREASE)</u>	8,844,971	(2,289,380)	(7,717,638)	20,226,275	10,969,345	16,571,084
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	39,146,750	47,991,720	45,702,340	37,984,702	58,210,977	69,180,322
Audit Adjustments/Restatements	0	0	0		0	0
Net Beginning Balance	39,146,750	47,991,720	45,702,340	37,984,702	58,210,977	69,180,322
Ending Balance, June 30,	<u>\$ 47,991,720</u>	<u>\$ 45,702,340</u>	<u>\$ 37,984,702</u>	<u>\$ 58,210,977</u>	<u>\$ 69,180,322</u>	<u>\$ 85,751,406</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	150,000	150,000	150,000	150,000	150,000
Stores	319,480	384,455	378,737	375,000	375,000	375,000
Prepaid Expenses	16,336	32,960	39,052	0	0	0
<u>Board Assigned</u>						
Economic Uncertainties	7,000,000	7,600,000	5,503,000	5,652,000	5,940,000	6,025,000
Board Assigned	40,505,905	37,534,924	31,913,913	52,033,977	62,715,322	79,201,406

**Irvine Unified School District
2015-16 Budget
Restricted**

DESCRIPTION	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Projected	2016-17 Projected	2017-18 Projected
A. REVENUES						
Revenue Limit/LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	8,833,725	8,459,556	10,342,823	10,049,152	10,339,206	10,339,206
Other State Revenues	20,321,378	24,369,097	19,608,409	18,853,822	19,137,575	19,584,429
Other Local Revenue	10,172,285	11,537,800	12,963,123	6,664,728	2,557,608	2,557,608
 TOTAL REVENUES	 \$ 39,327,388	 \$ 44,366,453	 \$ 42,914,354	 \$ 35,567,702	 \$ 32,034,389	 \$ 32,481,243
B. EXPENDITURES						
Certificated Salaries	21,262,536	23,408,270	26,070,026	25,330,329	28,214,869	25,172,605
Classified Salaries	16,090,704	17,292,108	17,957,503	18,284,703	18,652,313	18,322,362
Employee Benefits	10,160,216	10,852,394	11,563,798	11,447,441	11,841,372	11,314,261
Books and Supplies	4,733,962	4,917,364	8,143,807	2,859,761	6,446,875	3,092,420
Services, Other Oper. Exps	10,022,426	7,552,539	8,557,158	7,612,425	7,754,198	7,927,323
Capital Outlay	321,364	730,302	423,628	411,017	411,017	411,017
Other Outgo	2,260,064	1,904,145	1,540,863	1,571,493	1,571,493	1,571,493
Direct Support/Indirect Costs	1,535,335	1,601,801	1,822,736	1,882,532	1,927,758	2,002,659
 TOTAL EXPENDITURES	 \$ 66,386,607	 \$ 68,258,923	 \$ 76,079,519	 \$ 69,399,701	 \$ 76,819,894	 \$ 69,814,142
C. EXCESS (DEFICIENCY)	 \$ (27,059,219)	 \$ (23,892,471)	 \$ (33,165,165)	 \$ (33,831,999)	 \$ (44,785,505)	 \$ (37,332,898)

**Irvine Unified School District
2015-16 Budget
Restricted**

DESCRIPTION	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Projected	2016-17 Projected	2017-18 Projected
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In - Spec Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In - Other	0	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	65,000	0	0	65,000	65,000	65,000
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Interfund Trfs Out - Adult Ed	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	27,423,271	30,515,857	28,698,502	38,633,032	37,787,775	39,484,910
Total Other Sources/Uses	\$ 27,358,271	\$ 30,515,857	\$ 28,698,502	\$ 38,568,032	\$ 37,722,775	\$ 39,419,910
<u>E. NET INCREASE (DECREASE)</u>	299,051	6,623,387	(4,466,662)	4,736,033	(7,062,730)	2,087,012
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	5,888,765	6,187,817	12,811,203	8,344,541	13,080,574	6,017,844
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	5,888,765	6,187,817	12,811,203	8,344,541	13,080,574	6,017,844
Ending Balance, June 30,	<u>\$ 6,187,817</u>	<u>\$ 12,811,203</u>	<u>\$ 8,344,541</u>	<u>\$ 13,080,574</u>	<u>\$ 6,017,844</u>	<u>\$ 8,104,856</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 Nutrition Service Program. This fund pays for all food service employees and the food that is purchased and prepared for the students and staff at Irvine Unified Schools. Revenues are generated through food sales.

Deferred Maintenance Fund (Fund 14)

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

Capital Facilities Fund (Fund 25)

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

County School Facilities Fund (Fund 35)

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

Special Reserve Fund – Capital Projects (Fund 40)

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

Other District Funds

Capital Project Fund for Blended Component Units (Fund 49)

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

Debt Service Fund for Blended Component Units (Fund 52)

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

Workers Compensation Fund (Fund 68)

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

Health and Welfare Fund (Fund 69)

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

Insurance Reserve Fund (Fund 70)

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

Property/Liability Fund (Fund 81)

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

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	1,636	1,636	0	1,600	1,600
Other Local Revenues	0	258,696	258,696	0	258,900	258,900
TOTAL REVENUES	0	260,332	260,332	0	260,500	260,500
B. EXPENDITURES						
Certificated Salaries	0	148,764	148,764	0	141,500	141,500
Classified Salaries	0	51,049	51,049	0	49,238	49,238
Employee Benefits	0	37,105	37,105	0	41,971	41,971
Books and Supplies	0	9,016	9,016	0	10,091	10,091
Services, Other Oper. Exps	0	8,418	8,418	0	9,850	9,850
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	8,978	8,978	0	7,850	7,850
TOTAL EXPENDITURES	0	263,330	263,330	0	260,500	260,500
C. EXCESS (DEFICIENCY)	0	(2,998)	(2,998)	0	0	0

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 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	2,212	2,212	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	2,212	2,212	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	(786)	(786)	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	786	786	0	(0)	(0)
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	786	786	0	(0)	(0)
Ending Balance, June 30,	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	97,424	97,424	0	653,500	653,500
Other State Revenues	0	463,329	463,329	0	0	0
Other Local Revenues	0	370,137	370,137	0	351,740	351,740
TOTAL REVENUES	0	930,890	930,890	0	1,005,240	1,005,240
B. EXPENDITURES						
Certificated Salaries	0	96,558	96,558	0	97,233	97,233
Classified Salaries	0	579,309	579,309	0	584,737	584,737
Employee Benefits	0	239,404	239,404	0	246,614	246,614
Books and Supplies	0	36,826	36,826	0	77,740	77,740
Services, Other Oper. Exps	0	32,723	32,723	0	31,133	31,133
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	20,684	20,684	0	18,369	18,369
TOTAL EXPENDITURES	0	1,005,504	1,005,504	0	1,055,826	1,055,826
C. EXCESS (DEFICIENCY)	0	(74,614)	(74,614)	0	(50,586)	(50,586)

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	1,621	1,621	0	50,586	50,586
Interfund Trfs Out - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,621	1,621	0	50,586	50,586
E. NET INCREASE (DECREASE)	0	(72,994)	(72,994)	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	108,123	108,123	0	35,129	35,129
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	108,123	108,123	0	35,129	35,129
Ending Balance, June 30,	<u>0</u>	<u>35,129</u>	<u>35,129</u>	<u>0</u>	<u>35,129</u>	<u>35,129</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	2,047,039	2,047,039	0	2,145,748	2,145,748
Other State Revenues	0	160,501	160,501	0	158,093	158,093
Other Local Revenues	0	4,618,759	4,618,759	0	4,872,402	4,872,402
TOTAL REVENUES	0	6,826,299	6,826,299	0	7,176,243	7,176,243
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	2,409,033	2,409,033	0	2,453,134	2,453,134
Employee Benefits	0	853,891	853,891	0	874,201	874,201
Books and Supplies	0	3,076,013	3,076,013	0	3,433,080	3,433,080
Services, Other Oper. Exps	0	104,128	104,128	0	72,317	72,317
Capital Outlay	0	74,506	74,506	0	110,000	110,000
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	220,887	220,887	0	214,480	214,480
TOTAL EXPENDITURES	0	6,738,458	6,738,458	0	7,157,212	7,157,212
C. EXCESS (DEFICIENCY)	0	87,841	87,841	0	19,031	19,031

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	87,841	87,841	0	19,031	19,031
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,420,386	1,420,386	0	1,508,227	1,508,227
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,420,386	1,420,386	0	1,508,227	1,508,227
Ending Balance, June 30,	<u>0</u>	<u>1,508,227</u>	<u>1,508,227</u>	<u>0</u>	<u>1,527,258</u>	<u>1,527,258</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	3,500,000	3,500,000	0	1,500,000	1,500,000
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	195,416	195,416	0	6,000	6,000
TOTAL REVENUES	0	3,695,416	3,695,416	0	1,506,000	1,506,000
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	6,119	6,119	0	0	0
Services, Other Oper. Exps	0	390,240	390,240	0	308,585	308,585
Capital Outlay	0	2,581,352	2,581,352	0	1,099,584	1,099,584
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	2,977,711	2,977,711	0	1,408,169	1,408,169
C. EXCESS (DEFICIENCY)	0	717,705	717,705	0	97,831	97,831

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	199,019	199,019	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	199,019	199,019	0	0	0
E. NET INCREASE (DECREASE)	0	916,724	916,724	0	97,831	97,831
F. FUND BALANCE						
Beginning Balance, July 1,	0	521,926	521,926	0	1,438,650	1,438,650
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	521,926	521,926	0	1,438,650	1,438,650
Ending Balance, June 30,	<u>0</u>	<u>1,438,650</u>	<u>1,438,650</u>	<u>0</u>	<u>1,536,481</u>	<u>1,536,481</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	3,561,253	3,561,253	0	535,000	535,000
TOTAL REVENUES	0	3,561,253	3,561,253	0	535,000	535,000
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	51,288	51,288	0	0	0
Services, Other Oper. Exps	0	131,095	131,095	0	32,500	32,500
Capital Outlay	0	510,480	510,480	0	298,700	298,700
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	692,862	692,862	0	331,200	331,200
C. EXCESS (DEFICIENCY)	0	2,868,391	2,868,391	0	203,800	203,800

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	0	0	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
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	2,868,391	2,868,391	0	203,800	203,800
F. FUND BALANCE						
Beginning Balance, July 1,	0	10,662,634	10,662,634	0	13,531,026	13,531,026
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	10,662,634	10,662,634	0	13,531,026	13,531,026
Ending Balance, June 30,	<u>0</u>	<u>13,531,026</u>	<u>13,531,026</u>	<u>0</u>	<u>13,734,826</u>	<u>13,734,826</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	1,440,460	1,440,460	0	265,097	265,097
TOTAL REVENUES	0	1,440,460	1,440,460	0	265,097	265,097
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	15,060	15,060	0	0	0
Services, Other Oper. Exps	0	158,763	158,763	0	10,000	10,000
Capital Outlay	0	91,109,522	91,109,522	0	108,646,535	108,646,535
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	91,283,345	91,283,345	0	108,656,535	108,656,535
C. EXCESS (DEFICIENCY)	0	(89,842,885)	(89,842,885)	0	(108,391,438)	(108,391,438)

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	140,394,458	140,394,458	0	40,043,035	40,043,035
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	4,684,359	4,684,359	0	446,771	446,771
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	145,078,816	145,078,816	0	40,489,806	40,489,806
E. NET INCREASE (DECREASE)	0	55,235,932	55,235,932	0	(67,901,632)	(67,901,632)
F. FUND BALANCE						
Beginning Balance, July 1,	0	35,699,338	35,699,338	0	90,935,270	90,935,270
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	35,699,338	35,699,338	0	90,935,270	90,935,270
Ending Balance, June 30,	<u>0</u>	<u>90,935,270</u>	<u>90,935,270</u>	<u>0</u>	<u>23,033,638</u>	<u>23,033,638</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	6,936,856	6,936,856	0	65,000	65,000
TOTAL REVENUES	0	6,936,856	6,936,856	0	65,000	65,000
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	3,218	3,218	0	0	0
Services, Other Oper. Exps	0	481,586	481,586	0	0	0
Capital Outlay	0	1,436,751	1,436,751	0	3,498,906	3,498,906
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,921,555	1,921,555	0	3,498,906	3,498,906
C. EXCESS (DEFICIENCY)	0	5,015,301	5,015,301	0	(3,433,906)	(3,433,906)

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	4,598,106	4,598,106	0	1,300,000	1,300,000
Interfund Trfs Out	0	(67,243)	(67,243)	0	(40,000)	(40,000)
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	4,530,863	4,530,863	0	1,260,000	1,260,000
E. NET INCREASE (DECREASE)	0	9,546,164	9,546,164	0	(2,173,906)	(2,173,906)
F. FUND BALANCE						
Beginning Balance, July 1,	0	13,143,045	13,143,045	0	22,689,209	22,689,209
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	13,143,045	13,143,045	0	22,689,209	22,689,209
Ending Balance, June 30,	<u>0</u>	<u>22,689,209</u>	<u>22,689,209</u>	<u>0</u>	<u>20,515,303</u>	<u>20,515,303</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	49,323	49,323	0	47,620	47,620
TOTAL REVENUES	0	49,323	49,323	0	47,620	47,620
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	3,921	3,921	0	3,923	3,923
Services, Other Oper. Exps	0	1,045,281	1,045,281	0	183,390	183,390
Capital Outlay	0	40,263,991	40,263,991	0	0	0
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	41,313,193	41,313,193	0	187,313	187,313
C. EXCESS (DEFICIENCY)	0	(41,263,870)	(41,263,870)	0	(139,693)	(139,693)

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	325,000	325,000	0	0	0
Interfund Trfs Out	0	(140,739,629)	(140,739,629)	0	(40,043,035)	(40,043,035)
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources/Uses	0	211,588,419	211,588,419	0	43,440,000	43,440,000
Total Other Sources/Uses	0	71,173,790	71,173,790	0	3,396,965	3,396,965
E. NET INCREASE (DECREASE)	0	29,909,920	29,909,920	0	3,257,272	3,257,272
F. FUND BALANCE						
Beginning Balance, July 1,	0	83,243,873	83,243,873	0	113,153,793	113,153,793
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	83,243,873	83,243,873	0	113,153,793	113,153,793
Ending Balance, June 30,	<u>0</u>	<u>113,153,793</u>	<u>113,153,793</u>	<u>0</u>	<u>116,411,065</u>	<u>116,411,065</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	17,257,728	17,257,728	0	17,228,613	17,228,613
TOTAL REVENUES	0	17,257,728	17,257,728	0	17,228,613	17,228,613
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	17,124,756	17,124,756	0	17,209,873	17,209,873
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	17,124,756	17,124,756	0	17,209,873	17,209,873
C. EXCESS (DEFICIENCY)	0	132,972	132,972	0	18,740	18,740

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	20,171	20,171	0	0	0
Interfund Trfs Out	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Insurance Funds	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	20,171	20,171	0	0	0
E. NET INCREASE (DECREASE)	0	153,143	153,143	0	18,740	18,740
F. FUND BALANCE						
Beginning Balance, July 1,	0	4,875,878	4,875,878	0	5,029,021	5,029,021
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	4,875,878	4,875,878	0	5,029,021	5,029,021
Ending Balance, June 30,	<u>0</u>	<u>5,029,021</u>	<u>5,029,021</u>	<u>0</u>	<u>5,047,761</u>	<u>5,047,761</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	5,529,101	5,529,101	0	5,606,471	5,606,471
TOTAL REVENUES	0	5,529,101	5,529,101	0	5,606,471	5,606,471
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	68,546	68,546	0	68,730	68,730
Employee Benefits	0	22,838	22,838	0	22,935	22,935
Books and Supplies	0	3,770	3,770	0	4,100	4,100
Services, Other Oper. Exps	0	1,016,912	1,016,912	0	1,770,800	1,770,800
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,112,065	1,112,065	0	1,866,565	1,866,565
C. EXCESS (DEFICIENCY)	0	4,417,036	4,417,036	0	3,739,906	3,739,906

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - Insurance Reserve	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Reserve	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	4,417,036	4,417,036	0	3,739,906	3,739,906
F. FUND BALANCE						
Beginning Balance, July 1,	0	7,603,145	7,603,145	0	12,020,180	12,020,180
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	7,603,145	7,603,145	0	12,020,180	12,020,180
Ending Balance, June 30,	<u>0</u>	<u>12,020,180</u>	<u>12,020,180</u>	<u>0</u>	<u>15,760,086</u>	<u>15,760,086</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	25,946,897	25,946,897	0	26,514,910	26,514,910
TOTAL REVENUES	0	25,946,897	25,946,897	0	26,514,910	26,514,910
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	112,486	112,486	0	111,612	111,612
Employee Benefits	0	38,797	38,797	0	38,586	38,586
Books and Supplies	0	2,192	2,192	0	4,800	4,800
Services, Other Oper. Exps	0	25,410,382	25,410,382	0	27,326,835	27,326,835
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	25,563,858	25,563,858	0	27,481,833	27,481,833
C. EXCESS (DEFICIENCY)	0	383,040	383,040	0	(966,923)	(966,923)

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In	0	200,000	200,000	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	200,000	200,000	0	0	0
E. NET INCREASE (DECREASE)	0	583,040	583,040	0	(966,923)	(966,923)
F. FUND BALANCE						
Beginning Balance, July 1,	0	6,655,870	6,655,870	0	7,238,910	7,238,910
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,655,870	6,655,870	0	7,238,910	7,238,910
Ending Balance, June 30,	<u>0</u>	<u>7,238,910</u>	<u>7,238,910</u>	<u>0</u>	<u>6,271,987</u>	<u>6,271,987</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	13,471	13,471	0	13,000	13,000
TOTAL REVENUES	0	13,471	13,471	0	13,000	13,000
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	2,376	2,376	0	2,600	2,600
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	2,376	2,376	0	2,600	2,600
C. EXCESS (DEFICIENCY)	0	11,095	11,095	0	10,400	10,400

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In -General Fund	0	1,500,000	1,500,000	0	0	0
Interfund Transfers In -Workers Comp Fd	0	0	0	0	0	0
Interfund Trfs Out - Prop & Liab.	0	0	0	0	0	0
Interund Trfs Out - General Fund	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	1,500,000	1,500,000	0	0	0
E. NET INCREASE (DECREASE)	0	1,511,095	1,511,095	0	10,400	10,400
F. FUND BALANCE						
Beginning Balance, July 1,	0	3,256,030	3,256,030	0	4,767,124	4,767,124
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	3,256,030	3,256,030	0	4,767,124	4,767,124
Ending Balance, June 30,	<u>0</u>	<u>4,767,124</u>	<u>4,767,124</u>	<u>0</u>	<u>4,777,524</u>	<u>4,777,524</u>

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
LCFF Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	8,416	8,416	0	2,464	2,464
TOTAL REVENUES	0	8,416	8,416	0	2,464	2,464
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	68,686	68,686	0	68,868	68,868
Employee Benefits	0	22,879	22,879	0	22,973	22,973
Books and Supplies	0	2,001	2,001	0	2,100	2,100
Services, Other Oper. Exps	0	1,292,486	1,292,486	0	1,572,652	1,572,652
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	1,386,052	1,386,052		1,666,593	1,666,593
C. EXCESS (DEFICIENCY)	0	(1,377,636)	(1,377,636)	0	(1,664,129)	(1,664,129)

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

DESCRIPTION	UNAUDITED ACTUALS 2014-15			2015-16 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	1,100,000	1,100,000	0	1,500,000	1,500,000
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
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	1,500,000	1,500,000
E. NET INCREASE (DECREASE)	0	(277,636)	(277,636)	0	(164,129)	(164,129)
F. FUND BALANCE						
Beginning Balance, July 1,	0	400,364	400,364	0	122,729	122,729
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	400,364	400,364	0	122,729	122,729
Ending Balance, June 30,	<u>0</u>	<u>122,729</u>	<u>122,729</u>	<u>0</u>	<u>(41,400)</u>	<u>(41,400)</u>

X. Appendices

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Appendix A – IUSD Fingertip Facts 14/15
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Irvine Unified School District

Appendix A - Fingertip Facts 2014-15

Number of regular students (ADA) attending district schools	30,638	Number of students entering Kindergarten	2,367
Number of school sites	36	Number of students graduating from the 8 th grade	2,273
Number of elementary schools	22	Number of students graduating from the 12 th grade	2,056
Number of K-8 schools	2	Total number of certificated personnel, full and part time	1,602
Number of middle schools	6	Total number of classified employees, full and part time	1,549
Number of high schools, including continuation and independent study	6	Total number of teachers (FTE)	1,417.52
Number of adult schools	1	Total number of district office and site administrators (FTE)	140.4
Staff Allocations		Average Classroom Teacher Compensation	\$95,414
		Average district contribution for employee health and welfare benefits	\$10,143
Kindergarten	31 to 1	Annual number of minutes of student instruction required:	
Grades 1-3	30 to 1		
Grades 4-6	33 to 1	Kindergarten students	36,000
Grades 7-12	31 to 1	Grades 1-3	50,400
		Grades 4-6	54,000
Total General Fund income and sources (in millions)	\$263.0	Grades 7-8	54,000
Total General Fund expense and uses (in millions)	\$275.1	Grades 9-12	64,800
General Fund revenue per ADA	\$8,583	California State Lottery Income (in millions)	\$5.3
General Fund expenditures per ADA	\$8,980	Lottery income as a percentage of income	2%

Reflects information as of the 2014-15 Unaudited Actuals & the 2015-16 Adopted Budget.

Appendix B – Cycle of Budget Changes
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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 – Budget Timelines & Decision Making Tab Placeholder

Appendix C

Budget Timelines and Decisionmaking Points

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

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

Budget Development Calendar

➤ *December*

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

➤ *January*

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

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

➤ *February/March*

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

➤ *April**

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

➤ *May**

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

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

➤ *June**

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

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

➤ *July*

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

➤ *August**

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

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

Budget Monitoring Cycles**➤ *October***

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

➤ *January**

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

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

➤ *March**

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

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

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

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

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

➤ *December**

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

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



Appendix D – Histor. Perspec. On budget Reduc. &
Augmen.
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Appendix D
A Historical Perspective on Budget Reductions & Augmentations

Over the past 15 years, IUSD has experienced severe budget reductions and augmentations at all levels.

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

Appendix D A Historical Perspective on Budget Reductions & Augmentations

2006-2007

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

2007-2008

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

2008-2009

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

2009-2010

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

2010-2011

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

2011-2012

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

2012-2013

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

2013-2014

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

2014-2015

- LCFF
 - \$20.1 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Student Learning
 - Lower class size by 2 in grades TK-6
 - Lower class size by 1 in grades 7-12
 - Increase site allocation by 25%
 - Return 11/12 site carryover
 - \$4.4 Million ongoing, \$3.0 Million one-time
- Site Level Support
 - Districtwide TAPs and AP allocations
 - Site level technology support
 - Districtwide technology infrastructure upgrades
 - \$1.9 Million ongoing, \$4 Million one-time
- District Level Support
 - Ed Svcs Admin & TOSA Support
 - Operational Support
 - Deferred Maintenance Contribution
 - \$0.8 Million ongoing, \$4.2 Million one-time

2015-2016

- LCFF
 - \$28.9 Million in additional funding
- Increase in staffing to support the increase in enrollment
- Direct Student Instructional Support
 - Fully fund elementary Science Specialists
 - Hire site Technology Coaches
 - Professional development time and resources to support instruction
 - Funding to support zero period program at middle schools
 - Professional learning for classified instructional staff
 - \$2.2 Million ongoing, \$0.5 Million one-time
- Mental Health Support
 - Fully fund Coordinator of Mental Health
 - Fund school-based licensed Mental Health support at each high school and Creekside
 - \$0.6 Million ongoing
- School-Site Funding
 - Increase per-pupil site funding by 25%
 - Increase funding for computer matching program
 - Direct site technology support

- \$0.4 Million ongoing, \$0.6 Million one-time
- Standards Aligned Materials
 - Curriculum development for implementation of integrated math programs (over 2 years)
 - Increase summer school programs pilot
 - Purchase adoption materials aligned to Common Core
 - Fund instructional Teachers on Special Assignment
 - Purchase intervention software
 - Fund mentorships for existing staff to support Common Core implementation
 - Provide stipend for Career Technical Education lead to support building program and pathways
 - Additional administrative assistant support at the district level
 - \$0.3 Million ongoing, \$8.4 Million one-time
- Equity and Safety
 - Restore monies eliminated in the fiscal crisis to support visual and performing arts and physical education
 - Fund security systems maintenance and upgrades
 - Increase Deferred Maintenance Contribution
 - Improve communications, volunteer and business systems
 - Expand resources to manage and repair existing computers and mobile devices
 - E-Rate system
 - \$1.3 Million ongoing, \$3.9 Million one-time

Appendix E – Glossary of Common Sch. Fin. Terms
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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 – Other Resources
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>

