

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	8,619,976	8,619,976	0	8,628,891	8,628,891
TOTAL REVENUES	0	8,619,976	8,619,976	0	8,628,891	8,628,891
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	7,677,144	7,677,144	0	7,497,995	7,497,995
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	7,677,144	7,677,144	0	7,497,995	7,497,995
C. EXCESS (DEFICIENCY)	0	942,832	942,832	0	1,130,896	1,130,896

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In	0	1,123,669	1,123,669	0	0	0
Interfund Trfs Out	0	(337,598)	(337,598)	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
Other Sources	0	0	0	0	0	0
Total Other Sources/Uses	0	786,071	786,071	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	1,728,903	1,728,903	0	1,130,896	1,130,896
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	7,544,907	7,544,907	0	9,273,810	9,273,810
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	7,544,907	7,544,907	0	9,273,810	9,273,810
Ending Balance, June 30,	<u>0</u>	<u>9,273,810</u>	<u>9,273,810</u>	<u>0</u>	<u>10,404,706</u>	<u>10,404,706</u>

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues (Fund 68)	0	1,960,000	1,960,000	0	2,025,000	2,025,000
TOTAL REVENUES	0	1,960,000	1,960,000	0	2,025,000	2,025,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	69,029	69,029	0	53,958	53,958
Employee Benefits	0	20,707	20,707	0	16,210	16,210
Books and Supplies	0	4,100	4,100	0	2,700	2,700
Services, Other Oper. Exps	0	1,450,153	1,450,153	0	1,617,661	1,617,661
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	1,543,989	1,543,989	0	1,690,529	1,690,529
C. EXCESS (DEFICIENCY)	0	416,011	416,011	0	334,471	334,471

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(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	416,011	416,011	0	334,471	334,471
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,593,451	1,593,451	0	2,009,462	2,009,462
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,593,451	1,593,451	0	2,009,462	2,009,462
Ending Balance, June 30,	<u>0</u>	<u>2,009,462</u>	<u>2,009,462</u>	<u>0</u>	<u>2,343,933</u>	<u>2,343,933</u>

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	20,140,081	20,140,081	0	20,181,941	20,181,941
TOTAL REVENUES	0	20,140,081	20,140,081	0	20,181,941	20,181,941
B. EXPENDITURES						
Certificated Salaries	0	7,240	7,240	0	7,240	7,240
Classified Salaries	0	37,098	37,098	0	67,726	67,726
Employee Benefits	0	17,183	17,183	0	24,675	24,675
Books and Supplies	0	1,771	1,771	0	4,600	4,600
Services, Other Oper. Exps	0	19,273,995	19,273,995	0	21,936,391	21,936,391
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	19,337,287	19,337,287	0	22,040,632	22,040,632
C. EXCESS (DEFICIENCY)	0	802,794	802,794	0	(1,858,691)	(1,858,691)

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In - Spec Reserve	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
E. NET INCREASE (DECREASE)	0	802,794	802,794	0	(1,858,691)	(1,858,691)
F. FUND BALANCE						
Beginning Balance, July 1,	0	6,825,019	6,825,019	0	7,627,813	7,627,813
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,825,019	6,825,019	0	7,627,813	7,627,813
Ending Balance, June 30,	<u>0</u>	<u>7,627,813</u>	<u>7,627,813</u>	<u>0</u>	<u>5,769,122</u>	<u>5,769,122</u>

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	135,000	135,000	0	120,000	120,000
TOTAL REVENUES	0	135,000	135,000	0	120,000	120,000
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	6,500	6,500	0	7,000	7,000
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	6,500	6,500	0	7,000	7,000
C. EXCESS (DEFICIENCY)	0	128,500	128,500	0	113,000	113,000

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -General Fund	0	0	0	0	0	0
Interfund Transfers In -Workers Comp Fd	0	0	0	0	0	0
Interfund Trfs Out - Prop & Liab.	0	(100,000)	(100,000)	0	0	0
Interund Trfs Out - General Fund	0	0	0	0	(1,850,000)	(1,850,000)
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	(100,000)	(100,000)	0	(1,850,000)	(1,850,000)
<u>E. NET INCREASE (DECREASE)</u>	0	28,500	28,500	0	(1,737,000)	(1,737,000)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	6,802,518	6,802,518	0	6,831,018	6,831,018
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	6,802,518	6,802,518	0	6,831,018	6,831,018
Ending Balance, June 30,	<u>0</u>	<u>6,831,018</u>	<u>6,831,018</u>	<u>0</u>	<u>5,094,018</u>	<u>5,094,018</u>

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

**Irvine Unified School District
Retiree Benefit Fund (Fund 71)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0
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	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0
C. EXCESS (DEFICIENCY)	0	0	0	0	0	0

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

**Irvine Unified School District
Retiree Benefit Fund (Fund 71)
Unrestricted and Restricted**

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -General Fund	0	0	0	0	0	0
Interfund Transfers In -Workers Comp Fd	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - General Fund	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	0	0	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	0	0	0	0	0
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	0	0	0	0	0
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	0	0	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>

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
A. REVENUES						
Revenue Limit Sources	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Other Local Revenues	0	15,152	15,152	0	4,052	4,052
TOTAL REVENUES	0	15,152	15,152	0	4,052	4,052
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	76,610	76,610	0	92,168	92,168
Employee Benefits	0	25,045	25,045	0	28,498	28,498
Books and Supplies	0	0	0	0	0	0
Services, Other Oper. Exps	0	927,954	927,954	0	896,015	896,015
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	1,029,609	1,029,609	0	1,016,681	1,016,681
C. EXCESS (DEFICIENCY)	0	(1,014,457)	(1,014,457)	0	(1,012,629)	(1,012,629)

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	(A)	(B)	(C)	(A)	(B)	(C)
D. OTHER SOURCES/USES						
Interfund Transfers In - General Fund	0	900,000	900,000	0	975,000	975,000
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	900,000	900,000	0	975,000	975,000
E. NET INCREASE (DECREASE)	0	(114,457)	(114,457)	0	(37,629)	(37,629)
F. FUND BALANCE						
Beginning Balance, July 1,	0	162,734	162,734	0	48,277	48,277
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	162,734	162,734	0	48,277	48,277
Ending Balance, June 30,	<u>0</u>	<u>48,277</u>	<u>48,277</u>	<u>0</u>	<u>10,648</u>	<u>10,648</u>

Reflects information as of the 2007-08 Estimated Actuals and the 2008-09 Adopted Budget.