

**Irvine Unified School District
Multi-year Projection
General Fund Assumptions
2009-10 Budget**

Description	2007-08 Actuals	2008-09 Projected	2009-10 Projected	2010-11 Projected	2011-12 Projected
Revenues:					
ADA Growth	276	386	0	250	250
Revenue Limit COLA	4.53%	5.66%	4.25%	0.90%	2.40%
Revenue Limit Deficit Factor	100.0000%	88.5710%	82.0330%	82.0330%	82.0330%
Net Revenue Limit COLA	4.57%	-6.38%	-3.42%	0.91%	2.41%
Revenue Limit per Student	\$5,774.41	\$6,103.41	\$6,364.41	\$6,422.41	\$6,577.41
Effective Revenue Limit with Deficit	\$5,774.41	\$5,405.85	\$5,220.92	\$5,268.50	\$5,395.65
ARRA Funds	\$0.00	\$7,765,736	\$0.00	\$0.00	\$0.00
Basic Aid "Fair Share" Reduction	\$0.00	-\$9,707,170	-\$5,431,967	\$0.00	
Lottery - unrestricted	\$118.50	\$109.50	\$109.50	\$109.50	\$109.50
Lottery - restricted	\$22.00	\$11.50	\$11.50	\$11.50	\$11.50
Class-Size Reduction Funding	\$7,483,248	\$7,705,545	\$6,827,648	\$6,827,648	\$6,827,648
IPSF / Bren / City of Irvine	\$3,064,163	\$3,548,194	\$2,000,000	\$2,000,000	\$2,000,000
RIMD Revenues	\$3,322,181	\$3,607,567	\$3,679,718	\$3,753,312	\$3,828,378
Special Education COLA		5.66%	4.25%	0.90%	2.40%
Special Education Deficit Factor		88.5710%	82.0330%	82.0330%	82.0330%
Restricted Income Reduction		15.4%	4.5%	0%	0%
Redevelopment Revenues	\$1,427,223	\$1,163,282	\$1,163,282	\$1,163,282	\$1,163,282
Expenditures:					
Certificated Step and Column	1.85%	1.85%	2.00%	2.00%	2.00%
Classified Step and Column	2.00%	2.00%	2.00%	2.00%	2.00%
Salary Increases	3.75%	0.25%	TBD	TBD	TBD
Additional Teacher FTE's - Growth	11	15	0	10	10
Retiree Savings	\$1,176,236	included in cuts	\$1,000,000	\$1,000,000	\$1,000,000
Additional STRS Contribution	0.00%	0.00%	0.00%	0.00%	0.00%
Health Insurance Contribution	\$8,443	\$8,443	\$8,443	\$8,443	\$8,443
Average New Teacher Salary/Benefit	\$67,754	\$67,754	\$69,013	\$69,013	\$69,013
Growth Student Supply Allocation	\$77.50	\$70.00	\$70.00	\$70.00	\$70.00
Utility Increases	8.00%	8.00%	5.00%	8.00%	8.00%
Special Ed Underfunding	\$16,550,932	\$17,255,335	\$22,307,009	\$24,125,688	\$25,797,398
District Retiree Health Contribution	\$1,854,083	\$1,952,498	\$1,863,303	\$1,987,143	\$2,110,983
District 3% Reserve	\$6,959,571	\$6,548,000	\$6,481,000	\$6,578,918	\$6,474,340

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
A. REVENUES						
Revenue Limit Sources	145,159,265	3,913,873	149,073,138	141,869,519	0	141,869,519
Federal Revenues	119,260	15,985,645	16,104,905	150,000	12,802,787	12,952,787
Other State Revenues	1,911,303	29,093,663	31,004,966	16,064,059	18,916,737	34,980,796
Other Local Revenue	9,098,857	8,911,228	18,010,085	7,435,352	4,518,416	11,953,768
TOTAL REVENUES	156,288,685	57,904,409	214,193,094	165,518,930	36,237,940	201,756,870
B. EXPENDITURES						
Certificated Salaries	88,293,425	22,885,163	111,178,588	81,365,333	26,457,072	107,822,405
Classified Salaries	19,841,797	13,283,578	33,125,375	19,944,611	11,669,061	31,613,672
Employee Benefits	27,935,782	8,086,474	36,022,256	29,065,094	7,213,206	36,278,300
Books and Supplies	2,397,829	7,196,662	9,594,491	4,738,705	7,058,159	11,796,864
Services, Other Oper. Exps	7,345,417	14,324,383	21,669,800	8,289,465	13,517,843	21,807,308
Capital Outlay	60,750	386,388	447,138	0	335,000	335,000
Other Outgo	371,436	4,400,487	4,771,923	1,347,438	3,326,033	4,673,471
Direct Support/Indirect Costs	(777,313)	689,648	(87,665)	(1,703,820)	1,479,372	(224,448)
TOTAL EXPENDITURES	145,469,123	71,252,783	216,721,906	143,046,826	71,055,746	214,102,572
C. EXCESS (DEFICIENCY)	10,819,562	(13,348,374)	(2,528,812)	22,472,104	(34,817,806)	(12,345,702)

Reflects information as of the 2008-09 Estimated Actuals and the 2009-10 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>D. OTHER SOURCES/USES</u>						
Interfund Transfers In -	606,038	0	606,038	2,100,000	0	2,100,000
Interfund Transfers Out - Child Dev	0	0	0	0	0	0
Interfund Trfs Out - Special Reserve Fd	(659,581)	(65,000)	(724,581)	(659,581)	(65,000)	(724,581)
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interfund Trfs Out - Cafeteria Funds	0	0	0	(200,000)	0	(200,000)
Interfund Trfs Out - Insurance Funds	(800,000)	0	(800,000)	(975,000)	0	(975,000)
Other Sources - Leases				127,073	0	127,073
Contributions	(14,311,464)	14,311,464	0	(27,117,070)	27,117,070	0
Total Other Sources/Uses	(15,165,007)	14,246,464	(918,543)	(26,724,578)	27,052,070	327,492
<u>E. NET INCREASE (DECREASE)</u>	(4,345,445)	898,090	(3,447,355)	(4,252,474)	(7,765,736)	(12,018,210)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	18,030,936	11,061,976	29,092,912	13,685,491	11,960,066	25,645,557
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	18,030,936	11,061,976	29,092,912	13,685,491	11,960,066	25,645,557
Ending Balance, June 30,	<u>13,685,491</u>	<u>11,960,066</u>	<u>25,645,557</u>	<u>9,433,017</u>	<u>4,194,330</u>	<u>13,627,347</u>
<u>Components of Ending Fund Balance</u>						
Revolving Cash	150,000	0	150,000	150,000	0	150,000
Stores	250,000	0	250,000	250,000	0	250,000
<u>Board Designated</u>						
Economic Uncertainties	6,548,000	0	6,548,000	6,481,000	0	6,481,000
%	3%	0%	3%	3.00%	0.00%	3.00%
Restricted Program Carrover	0	11,960,066	11,960,066	0	4,194,330	4,194,330
Site Carryover	0	0	0	0	0	0
Designated Reserves	6,737,491		6,737,491	2,552,017	0	2,552,017
Unappropriated Amount	0		0	0		0

Reflects information as of the 2008-09 Estimated Actuals and the 2009-10 Adopted Budget.

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

DESCRIPTION	ESTIMATED ACTUALS 2008-09			2009-10 BUDGET		
	Unrestricted (A)	Restricted (B)	Total (C)	Unrestricted (A)	Restricted (B)	Total (C)
<u>BEGINNING FUND BALANCE</u>	18,030,936	11,061,976	29,092,912	13,685,491	11,960,066	25,645,557
<u>REVENUES</u>	156,288,685	57,904,409	214,193,094	165,518,930	36,237,940	201,756,870
<u>EXPENDITURES</u>	145,469,123	71,252,783	216,721,906	143,046,826	71,055,746	214,102,572
EXCESS (DEFICIENCY)	28,850,498	(2,286,398)	26,564,100	36,157,595	(22,857,740)	13,299,855
<u>OTHER SOURCES/USES</u>	(15,165,007)	14,246,464	(918,543)	(26,724,578)	27,052,070	327,492
<u>ENDING FUND BALANCE</u>	13,685,491	11,960,066	25,645,557	9,433,017	4,194,330	13,627,347

Reflects information as of the 2008-09 Estimated Actuals and the 2009-10 Adopted Budget.

**Irvine Unified School District
Adult Education Fund (Fund 11)
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	866,292	866,292	0	0	0
Other Local Revenues	0	259,973	259,973	0	0	0
TOTAL REVENUES	0	1,126,265	1,126,265	0	0	0
B. EXPENDITURES						
Certificated Salaries	0	521,354	521,354	0	118,365	118,365
Classified Salaries	0	219,896	219,896	0	67,038	67,038
Employee Benefits	0	138,688	138,688	0	43,761	43,761
Books and Supplies	0	100,937	100,937	0		0
Services, Other Oper. Exps	0	83,238	83,238	0	9,777	9,777
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	11,000	11,000	0	50,000	50,000
TOTAL EXPENDITURES	0	1,075,113	1,075,113	0	288,941	288,941
C. EXCESS (DEFICIENCY)	0	51,152	51,152	0	(288,941)	(288,941)

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

**Irvine Unified School District
Adult Education Fund (Fund 11)
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 - Spec Reserve	0	0	0	0	0	0
Interfund Trfs Out - General Fund	0	(106,038)	(106,038)	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	(106,038)	(106,038)	0	0	0
<u>E. NET INCREASE (DECREASE)</u>	0	(54,886)	(54,886)	0	(288,941)	(288,941)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	343,827	343,827	0	288,941	288,941
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	343,827	343,827	0	288,941	288,941
Ending Balance, June 30,	<u>0</u>	<u>288,941</u>	<u>288,941</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
Child Development Fund (Fund 12)
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	1,124,662	1,124,662	0	1,426,452	1,426,452
Other State Revenues	0	189,818	189,818	0	189,818	189,818
Other Local Revenues	0	68,995	68,995	0	5,000	5,000
TOTAL REVENUES	0	1,383,475	1,383,475	0	1,621,270	1,621,270
B. EXPENDITURES						
Certificated Salaries	0	113,046	113,046	0	110,150	110,150
Classified Salaries	0	658,636	658,636	0	660,406	660,406
Employee Benefits	0	204,520	204,520	0	218,232	218,232
Books and Supplies	0	87,004	87,004	0	464,043	464,043
Services, Other Oper. Exps	0	235,718	235,718	0	249,914	249,914
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	19,530	19,530	0	49,448	49,448
TOTAL EXPENDITURES	0	1,318,454	1,318,454	0	1,752,193	1,752,193
C. EXCESS (DEFICIENCY)	0	65,021	65,021	0	(130,923)	(130,923)

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

**Irvine Unified School District
Child Development Fund (Fund 12)
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	0	0	0	0	0
Interfund Trfs Out - General Fund	0	0	0	0	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0	0
Interund Trfs Out - Insurance Funds	0	0	0	0	0	0
Contributions	0	(1)	(1)	0	0	0
Total Other Sources/Uses	0	(1)	(1)	0	0	0
E. NET INCREASE (DECREASE)	0	65,020	65,020	0	(130,923)	(130,923)
F. FUND BALANCE						
Beginning Balance, July 1,	0	173,544	173,544	0	238,564	238,564
Audit Adjustments/Restatements	0		0	0	0	0
Net Beginning Balance	0	173,544	173,544	0	238,564	238,564
Ending Balance, June 30,	<u>0</u>	<u>238,564</u>	<u>238,564</u>	<u>0</u>	<u>107,641</u>	<u>107,641</u>

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

**Irvine Unified School District
Cafeteria Fund (Fund 13)
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	831,223	831,223	0	835,000	835,000
Other State Revenues	0	52,200	52,200	0	53,000	53,000
Other Local Revenues	0	3,897,300	3,897,300	0	4,018,000	4,018,000
TOTAL REVENUES	0	4,780,723	4,780,723	0	4,906,000	4,906,000
B. EXPENDITURES						
Certificated Salaries	0	0	0	0	0	0
Classified Salaries	0	2,005,870	2,005,870	0	2,018,810	2,018,810
Employee Benefits	0	604,047	604,047	0	690,688	690,688
Books and Supplies	0	2,065,737	2,065,737	0	2,220,257	2,220,257
Services, Other Oper. Exps	0	58,034	58,034	0	51,245	51,245
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	57,135	57,135	0	125,000	125,000
TOTAL EXPENDITURES	0	4,790,823	4,790,823	0	5,106,000	5,106,000
C. EXCESS (DEFICIENCY)	0	(10,100)	(10,100)	0	(200,000)	(200,000)

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

**Irvine Unified School District
Cafeteria Fund (Fund 13)
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	0	0	0	200,000	200,000
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	0	0	0	200,000	200,000
E. NET INCREASE (DECREASE)	0	(10,100)	(10,100)	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	130,100	130,100	0	120,000	120,000
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	130,100	130,100	0	120,000	120,000
Ending Balance, June 30,	<u>0</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>	<u>120,000</u>	<u>120,000</u>

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

**Irvine Unified School District
Deferred Maintenance Fund (Fund 14)
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	750,000	750,000	0	0	0
Other Local Revenues	0	20,000	20,000	0	0	0
TOTAL REVENUES	0	770,000	770,000	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	45,589	45,589	0	0	0
Services, Other Oper. Exps	0	230,353	230,353	0	0	0
Capital Outlay	0	708,276	708,276	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	984,218	984,218	0	0	0
C. EXCESS (DEFICIENCY)	0	(214,218)	(214,218)	0	0	0

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

**Irvine Unified School District
Deferred Maintenance Fund (Fund 14)
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	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	(214,218)	(214,218)	0	0	0
F. FUND BALANCE						
Beginning Balance, July 1,	0	1,425,598	1,425,598	0	1,211,380	1,211,380
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	1,425,598	1,425,598	0	1,211,380	1,211,380
Ending Balance, June 30,	<u>0</u>	<u>1,211,380</u>	<u>1,211,380</u>	<u>0</u>	<u>1,211,380</u>	<u>1,211,380</u>

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

**Irvine Unified School District
Capital Facilities (Fund 25)
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	1,084,580	1,084,580	0	250,000	250,000
TOTAL REVENUES	0	1,084,580	1,084,580	0	250,000	250,000
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	43,750	43,750	0	43,750	43,750
Capital Outlay	0	117,651	117,651	0	26,012	26,012
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	161,401	161,401	0	69,762	69,762
C. EXCESS (DEFICIENCY)	0	923,179	923,179	0	180,238	180,238

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

**Irvine Unified School District
Capital Facilities (Fund 25)
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	0	(300,185)	(300,185)	0	(3,546,868)	(3,546,868)
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	(300,185)	(300,185)	0	(3,546,868)	(3,546,868)
E. NET INCREASE (DECREASE)	0	622,994	622,994	0	(3,366,630)	(3,366,630)
F. FUND BALANCE						
Beginning Balance, July 1,	0	11,099,997	11,099,997	0	11,722,991	11,722,991
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	11,099,997	11,099,997	0	11,722,991	11,722,991
Ending Balance, June 30,	<u>0</u>	<u>11,722,991</u>	<u>11,722,991</u>	<u>0</u>	<u>8,356,361</u>	<u>8,356,361</u>

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

**Irvine Unified School District
County School Facilities Fund (Fund 35)
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	31,058,185	31,058,185	0	0	0
Other Local Revenues	0	1,090,880	1,090,880	0	1,300,000	1,300,000
TOTAL REVENUES	0	32,149,065	32,149,065	0	1,300,000	1,300,000
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	0	0	0	0	0
Capital Outlay	0	37,461,191	37,461,191	0	63,695,969	63,695,969
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	37,461,191	37,461,191	0	63,695,969	63,695,969
C. EXCESS (DEFICIENCY)	0	(5,312,126)	(5,312,126)	0	(62,395,969)	(62,395,969)

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

**Irvine Unified School District
County School Facilities Fund (Fund 35)
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	14,837,038	14,837,038	0	14,286,778	14,286,778
Interfund Trfs Out	0	0	0	0	0	0
Other Sources	0	17,624,004	17,624,004	0	35,348,783	35,348,783
Other Uses	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Total Other Sources/Uses	0	32,461,042	32,461,042	0	49,635,561	49,635,561
<u>E. NET INCREASE (DECREASE)</u>	0	27,148,916	27,148,916	0	(12,760,408)	(12,760,408)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	50,200,091	50,200,091	0	77,349,007	77,349,007
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	50,200,091	50,200,091	0	77,349,007	77,349,007
Ending Balance, June 30,	<u>0</u>	<u>77,349,007</u>	<u>77,349,007</u>	<u>0</u>	<u>64,588,599</u>	<u>64,588,599</u>

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

**Irvine Unified School District
Special Reserve Capital Projects Fund (Fund 40)
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	234,884	234,884	0	250,000	250,000
TOTAL REVENUES	0	234,884	234,884	0	250,000	250,000
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	7,694	7,694	0	1,000	1,000
Services, Other Oper. Exps	0	115,898	115,898	0	103,000	103,000
Capital Outlay	0	141,915	141,915	0	1,262,600	1,262,600
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
TOTAL EXPENDITURES	0	265,507	265,507	0	1,366,600	1,366,600
C. EXCESS (DEFICIENCY)	0	(30,623)	(30,623)	0	(1,116,600)	(1,116,600)

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

**Irvine Unified School District
Special Reserve Capital Projects Fund (Fund 40)
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	724,581	724,581	0	724,581	724,581
Interfund Trfs Out	0	(500,000)	(500,000)	0	(250,000)	(250,000)
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	224,581	224,581	0	474,581	474,581
E. NET INCREASE (DECREASE)	0	193,958	193,958	0	(642,019)	(642,019)
F. FUND BALANCE						
Beginning Balance, July 1,	0	11,659,410	11,659,410	0	11,853,368	11,853,368
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	11,659,410	11,659,410	0	11,853,368	11,853,368
Ending Balance, June 30,	<u>0</u>	<u>11,853,368</u>	<u>11,853,368</u>	<u>0</u>	<u>11,211,349</u>	<u>11,211,349</u>

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

**Irvine Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
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	610,952	610,952	0	352,800	352,800
TOTAL REVENUES	0	610,952	610,952	0	352,800	352,800
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	300	300
Services, Other Oper. Exps	0	432,136	432,136	0	157,040	157,040
Capital Outlay	0	212,382	212,382	0	60,000	60,000
Other Outgo	0	0	0	0	0	0
Debt Service Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	0	644,518	644,518	0	217,340	217,340
C. EXCESS (DEFICIENCY)	0	(33,566)	(33,566)	0	135,460	135,460

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

**Irvine Unified School District
Capital Projects Fund for Blended Component Units (Fund 49)
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	337,598	337,598	0	0	0
Interfund Trfs Out	0	(15,660,522)	(15,660,522)	0	(10,739,910)	(10,739,910)
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	(15,322,924)	(15,322,924)	0	(10,739,910)	(10,739,910)
<u>E. NET INCREASE (DECREASE)</u>	0	(15,356,490)	(15,356,490)	0	(10,604,450)	(10,604,450)
<u>F. FUND BALANCE</u>						
Beginning Balance, July 1,	0	41,678,843	41,678,843	0	26,322,353	26,322,353
Audit Adjustments/Restatements	0	0	0	0	0	0
Net Beginning Balance	0	41,678,843	41,678,843	0	26,322,353	26,322,353
Ending Balance, June 30,	<u>0</u>	<u>26,322,353</u>	<u>26,322,353</u>	<u>0</u>	<u>15,717,903</u>	<u>15,717,903</u>

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)
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.