

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of December 31, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		31,930,391	31,930,391	0	31,930,391
REVENUES:					
Federal Sources	8100-8199	\$ 3,246,917	3,275,452	28,535	861,308
Other State Sources	8600-8699	18,548,183	18,477,305	(70,878)	7,428,790
Other Local Sources	8800-8899	170,839,772	170,762,272	(77,500)	97,619,508
Total Revenue		192,634,872	192,515,029	(119,843)	105,909,606
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
TOTAL SOURCES OF FUNDS		224,565,263	224,445,420	(119,843)	137,839,997
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	65,750,670	65,067,811	(682,859)	30,570,964
Other Staff Salaries	2000-2999	41,023,241	40,755,237	(268,004)	15,673,522
Employee Benefits	3000-3999	32,302,949	32,227,079	(75,870)	14,175,466
Supplies & Materials	4000-4999	6,425,644	6,472,197	46,553	1,225,461
Services & Other Operating	5000-5999	21,274,414	21,502,891	228,477	6,916,354
Capital Outlay	6000-6999	10,870,940	11,520,832	649,892	1,570,886
Payments to Students	7500-7699	577,264	559,232	(18,032)	313,200
Total Expenditures		178,225,122	178,105,279	(119,843)	70,445,853
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	864,000	864,000	0	484,000
Basic Aid Transfers Out		31,267,968	31,267,968	0	0
Intra Fund Transfers Out	7400-7499	0	0	0	0
Debt Service	7100-7199	412,000	412,000	0	204,715
Total Other Sources (Uses)		32,543,968	32,543,968	0	688,715
TOTAL USES OF FUNDS		210,769,090	210,649,247	(119,843)	71,134,568
ENDING FUND BALANCE		13,796,173	13,796,173	0	66,705,429
Reserve for Economic Uncertainties		10,446,173	10,446,173	0	
Location Reserves for Economic Uncertainties		3,350,000	3,350,000	0	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of December 31, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	11,702,879	11,702,879	0	11,702,879
REVENUES:				
Unrestricted Budget Allocation	\$ 80,691,012	80,691,012	0	44,475,372
Restricted Budget Allocation	11,459,371	11,370,857	(88,514)	5,363,302
Total Revenue	92,150,383	92,061,869	(88,514)	49,838,674
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
TOTAL SOURCES OF FUNDS	103,853,262	103,764,748	(88,514)	61,541,553
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 40,933,766	40,576,296	(357,470)	19,044,355
Other Staff Salaries	2000-2999 20,978,861	20,898,951	(79,910)	7,956,287
Employee Benefits	3000-3999 18,577,481	18,568,336	(9,145)	7,857,131
Supplies & Materials	4000-4999 4,363,353	4,400,350	36,997	856,995
Services & Other Operating	5000-5999 9,712,513	9,795,364	82,851	3,051,826
Capital Outlay	6000-6999 5,749,310	6,039,826	290,516	1,257,490
Payments to Students	7500-7699 387,978	335,625	(52,353)	177,962
Total Expenditures	100,703,262	100,614,748	(88,514)	40,202,046
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 400,000	400,000	0	250,000
Other Transfers	7400-7499 0	0	0	0
Debt Service	7100-7199 0	0	0	0
Total Other Sources (Uses)	400,000	400,000	0	250,000
TOTAL USES OF FUNDS	101,103,262	101,014,748	(88,514)	40,452,046
LOCATION OPERATING BALANCE	2,750,000	2,750,000	0	21,089,507
Reserve for Economic Uncertainties	2,750,000	2,750,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of December 31, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures	
SOURCES OF FUNDS					
LOCATION BEGINNING BALANCE	3,168,759	3,168,759	0	3,168,759	
REVENUES:					
Unrestricted Budget Allocation	\$ 43,326,341	43,326,341	0	23,972,061	
Restricted Budget Allocation	5,637,033	5,605,704	(31,329)	2,484,321	
Total Revenue	48,963,374	48,932,045	(31,329)	26,456,382	
BASIC AID	0	0	0	0	
INCOMING TRANSFERS	8980-8989	0	0	0	
TOTAL SOURCES OF FUNDS	52,132,133	52,100,804	(31,329)	29,625,141	
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	21,764,846	21,439,457	(325,389)	10,620,473
Other Staff Salaries	2000-2999	12,127,529	11,894,068	(233,461)	4,722,096
Employee Benefits	3000-3999	10,008,971	9,935,522	(73,449)	4,462,411
Supplies & Materials	4000-4999	1,232,294	1,236,971	4,677	308,166
Services & Other Operating	5000-5999	4,216,487	4,629,402	412,915	1,284,161
Capital Outlay	6000-6999	1,346,720	1,495,777	149,057	235,373
Payments to Students	7500-7699	189,286	223,607	34,321	135,238
Total Expenditures		50,886,133	50,854,804	(31,329)	21,767,918
OTHER FINANCING SOURCES/(USES):					
Transfers Out	7300-7399	234,000	234,000	0	234,000
Other Transfers	7400-7499	0	0	0	0
Debt Service	7100-7199	412,000	412,000	0	204,715
Total Other Sources (Uses)		646,000	646,000	0	438,715
TOTAL USES OF FUNDS	51,532,133	51,500,804	(31,329)	22,206,633	
LOCATION OPERATING BALANCE	600,000	600,000	0	7,418,508	
Reserve for Economic Uncertainties	600,000	600,000	0	0	
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0	