

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		32,823,629	32,823,629	0	32,823,629
REVENUES:					
Federal Sources	8100-8199	\$ 2,339,290	2,482,940	143,650	503,735
Other State Sources	8600-8699	20,714,307	21,648,446	934,139	11,892,584
Other Local Sources	8800-8899	171,107,649	171,099,601	(8,048)	108,505,894
Total Revenue		194,161,246	195,230,987	1,069,741	120,902,213
BASIC AID		450,000	450,000	0	450,000
INCOMING TRANSFERS	8980-8989	230,088	244,925	14,837	0
TOTAL SOURCES OF FUNDS		227,664,963	228,749,541	1,084,578	154,175,842
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,400,533	116,912	32,729,512
Other Staff Salaries	2000-2999	38,655,321	38,683,341	28,020	17,619,220
Employee Benefits	3000-3999	30,471,246	30,518,388	47,142	16,408,759
Supplies & Materials	4000-4999	6,167,978	6,137,002	(30,976)	1,239,662
Services & Other Operating	5000-5999	19,213,075	19,644,986	431,911	8,226,801
Capital Outlay	6000-6999	11,217,556	11,634,353	416,797	1,943,851
Payments to Students	7500-7699	418,033	492,198	74,165	213,996
Total Expenditures		170,426,830	171,510,801	1,083,971	78,381,801
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,350,015	1,350,622	607	831,903
Basic Aid Transfers Out		42,567,933	42,567,933	0	30,358,960
Intra Fund Transfers Out	7400-7499	230,088	230,088	0	0
Debt Service	7100-7199	405,000	405,000	0	201,562
Total Other Sources (Uses)		44,553,036	44,553,643	607	31,392,425
TOTAL USES OF FUNDS		214,979,866	216,064,444	1,084,578	109,774,226
ENDING FUND BALANCE		12,685,097	12,685,097	0	44,401,616
Reserve for Economic Uncertainties		9,585,097	9,585,097	0	
Location Reserves for Economic Uncertainties		3,100,000	3,100,000	0	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	11,838,359	11,838,359	0	11,838,359
REVENUES:				
Unrestricted Budget Allocation	\$ 76,293,985	76,293,985	0	46,755,325
Restricted Budget Allocation	10,900,214	11,512,010	611,796	6,521,626
Total Revenue	87,194,199	87,805,995	611,796	53,276,951
BASIC AID	300,000	300,000	0	300,000
INCOMING TRANSFERS	8980-8989 160,365	164,124	3,759	0
TOTAL SOURCES OF FUNDS	99,492,923	100,108,478	615,555	65,415,310
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,175,032	40,480	20,468,477
Other Staff Salaries	2000-2999 20,142,306	20,052,507	(89,799)	9,118,952
Employee Benefits	3000-3999 17,402,379	17,421,193	18,814	9,123,002
Supplies & Materials	4000-4999 4,319,971	4,302,481	(17,490)	844,926
Services & Other Operating	5000-5999 8,425,902	8,774,630	348,728	3,855,661
Capital Outlay	6000-6999 5,874,093	6,169,780	295,687	1,421,702
Payments to Students	7500-7699 183,355	202,490	19,135	92,668
Total Expenditures	96,482,558	97,098,113	615,555	44,925,388
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 350,000	350,000	0	350,000
Other Transfers	7400-7499 160,365	160,365	0	0
Debt Service	7100-7199 0	0	0	0
Total Other Sources (Uses)	510,365	510,365	0	350,000
TOTAL USES OF FUNDS	96,992,923	97,608,478	615,555	45,275,388
LOCATION OPERATING BALANCE	2,500,000	2,500,000	0	20,139,922
Reserve for Economic Uncertainties	2,500,000	2,500,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	4,390,923	4,390,923	0	4,390,923
REVENUES:				
Unrestricted Budget Allocation	\$ 40,157,208	40,157,208	0	24,819,875
Restricted Budget Allocation	5,049,910	5,508,755	458,845	3,446,615
Total Revenue	45,207,118	45,665,963	458,845	28,266,490
BASIC AID	150,000	150,000	0	150,000
INCOMING TRANSFERS	8980-8989 69,723	80,801	11,078	0
TOTAL SOURCES OF FUNDS	49,817,764	50,287,687	469,923	32,807,413
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 20,803,438	20,879,870	76,432	11,265,040
Other Staff Salaries	2000-2999 11,355,987	11,569,406	213,419	5,364,425
Employee Benefits	3000-3999 9,482,482	9,510,810	28,328	5,066,310
Supplies & Materials	4000-4999 1,237,430	1,221,210	(16,220)	336,749
Services & Other Operating	5000-5999 3,320,952	3,335,430	14,478	1,625,353
Capital Outlay	6000-6999 2,055,962	2,153,811	97,849	408,131
Payments to Students	7500-7699 234,678	289,708	55,030	121,329
Total Expenditures	48,490,929	48,960,245	469,316	24,187,337
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 252,112	252,719	607	234,000
Other Transfers	7400-7499 69,723	69,723	0	0
Debt Service	7100-7199 405,000	405,000	0	201,562
Total Other Sources (Uses)	726,835	727,442	607	435,562
TOTAL USES OF FUNDS	49,217,764	49,687,687	469,923	24,622,899
LOCATION OPERATING BALANCE	600,000	600,000	0	8,184,514
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0