

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>					
BEGINNING FUND BALANCE:		32,823,629	32,823,629	0	32,823,629
REVENUES:					
Federal Sources	8100-8199	\$ 2,339,290	2,515,345	176,055	691,124
Other State Sources	8600-8699	20,714,307	22,857,103	2,142,796	14,644,254
Other Local Sources	8800-8899	171,107,649	171,099,601	(8,048)	118,721,136
Total Revenue		194,161,246	196,472,049	2,310,803	134,056,514
BASIC AID		450,000	450,000	0	450,000
INCOMING TRANSFERS	8980-8989	230,088	244,925	14,837	(18,112)
<b>TOTAL SOURCES OF FUNDS</b>		<b>227,664,963</b>	<b>229,990,603</b>	<b>2,325,640</b>	<b>167,312,031</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,619,284	335,663	42,974,517
Other Staff Salaries	2000-2999	38,655,321	39,039,868	384,547	23,579,423
Employee Benefits	3000-3999	30,471,246	30,603,535	132,289	20,960,787
Supplies & Materials	4000-4999	6,167,978	5,935,076	(232,902)	1,567,715
Services & Other Operating	5000-5999	19,213,075	20,263,746	1,050,671	10,140,431
Capital Outlay	6000-6999	11,217,556	11,757,763	540,207	2,710,297
Payments to Students	7500-7699	418,033	532,591	114,558	322,586
Total Expenditures		170,426,830	172,751,863	2,325,033	102,255,756
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,350,015	1,350,622	607	1,331,903
Basic Aid Transfers Out		42,567,933	42,567,933	0	29,858,960
Intra Fund Transfers Out	7400-7499	230,088	230,088	0	0
Debt Service	7100-7199	405,000	405,000	0	253,024
Total Other Sources (Uses)		44,553,036	44,553,643	607	31,443,887
<b>TOTAL USES OF FUNDS</b>		<b>214,979,866</b>	<b>217,305,506</b>	<b>2,325,640</b>	<b>133,699,643</b>
<b>ENDING FUND BALANCE</b>		<b>12,685,097</b>	<b>12,685,097</b>	<b>0</b>	<b>33,612,388</b>
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 March 31, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>				
LOCATION BEGINNING BALANCE	11,838,359	11,838,359	0	11,838,359
REVENUES:				
Unrestricted Budget Allocation	\$ 76,293,985	76,293,985	0	51,962,633
Restricted Budget Allocation	10,900,214	12,643,655	1,743,441	8,149,328
Total Revenue	87,194,199	88,937,640	1,743,441	60,111,961
BASIC AID	300,000	300,000	0	300,000
INCOMING TRANSFERS	8980-8989 160,365	164,124	3,759	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>99,492,923</b>	<b>101,240,123</b>	<b>1,747,200</b>	<b>72,250,320</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,417,754	283,202	26,985,832
Other Staff Salaries	2000-2999 20,142,306	20,347,776	205,470	12,206,415
Employee Benefits	3000-3999 17,402,379	17,493,442	91,063	11,856,393
Supplies & Materials	4000-4999 4,319,971	4,181,835	(138,136)	1,059,917
Services & Other Operating	5000-5999 8,425,902	9,299,366	873,464	4,540,383
Capital Outlay	6000-6999 5,874,093	6,267,854	393,761	1,968,914
Payments to Students	7500-7699 183,355	221,731	38,376	136,211
Total Expenditures	96,482,558	98,229,758	1,747,200	58,754,065
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
<b>TOTAL USES OF FUNDS</b>	<b>96,992,923</b>	<b>98,740,123</b>	<b>1,747,200</b>	<b>59,104,065</b>
<b>LOCATION OPERATING BALANCE</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>13,146,255</b>
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 March 31, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>				
LOCATION BEGINNING BALANCE	4,390,923	4,390,923	0	4,390,923
REVENUES:				
Unrestricted Budget Allocation	\$ 40,157,208	40,157,208	0	27,740,078
Restricted Budget Allocation	5,049,910	5,618,172	568,262	4,203,511
Total Revenue	45,207,118	45,775,380	568,262	31,943,589
BASIC AID	150,000	150,000	0	150,000
INCOMING TRANSFERS	8980-8989 69,723	80,801	11,078	(18,112)
<b>TOTAL SOURCES OF FUNDS</b>	<b>49,817,764</b>	<b>50,397,104</b>	<b>579,340</b>	<b>36,466,400</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 20,803,438	20,881,109	77,671	14,715,836
Other Staff Salaries	2000-2999 11,355,987	11,622,834	266,847	7,156,291
Employee Benefits	3000-3999 9,482,482	9,538,600	56,118	6,579,176
Supplies & Materials	4000-4999 1,237,430	1,155,191	(82,239)	444,054
Services & Other Operating	5000-5999 3,320,952	3,395,573	74,621	1,943,791
Capital Outlay	6000-6999 2,055,962	2,165,495	109,533	575,955
Payments to Students	7500-7699 234,678	310,860	76,182	186,376
Total Expenditures	48,490,929	49,069,662	578,733	31,601,479
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	253,024
Total Other Sources (Uses)	726,835	727,442	607	487,024
<b>TOTAL USES OF FUNDS</b>	<b>49,217,764</b>	<b>49,797,104</b>	<b>579,340</b>	<b>32,088,503</b>
<b>LOCATION OPERATING BALANCE</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>4,377,897</b>
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0