

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of May 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	2,520,102	180,812	995,375
Other State Sources	8600-8699	20,714,307	23,307,749	2,593,442	18,306,758
Other Local Sources	8800-8899	171,107,649	171,114,601	6,952	173,764,241
Total Revenue		194,161,246	196,942,452	2,781,206	193,066,374
BASIC AID		450,000	450,000	0	450,000
INCOMING TRANSFERS	8980-8989	230,088	255,964	25,876	237,852
TOTAL SOURCES OF FUNDS		227,664,963	230,472,045	2,807,082	226,577,855
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,626,486	342,865	55,683,271
Other Staff Salaries	2000-2999	38,655,321	38,924,411	269,090	29,599,930
Employee Benefits	3000-3999	30,471,246	30,586,935	115,689	25,644,077
Supplies & Materials	4000-4999	6,167,978	5,994,180	(173,798)	2,070,637
Services & Other Operating	5000-5999	19,213,075	20,359,209	1,146,134	12,228,213
Capital Outlay	6000-6999	11,217,556	11,808,963	591,407	3,536,357
Payments to Students	7500-7699	418,033	562,515	144,482	429,458
Total Expenditures		170,426,830	172,862,699	2,435,869	129,191,943
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	42,912,663	344,730	42,912,663
Intra Fund Transfers Out	7400-7499	230,088	255,964	25,876	255,964
Debt Service	7100-7199	405,000	405,000	0	306,062
Total Other Sources (Uses)		44,553,036	44,924,249	371,213	44,806,592
TOTAL USES OF FUNDS		214,979,866	217,786,948	2,807,082	173,998,535
ENDING FUND BALANCE		12,685,097	12,685,097	0	52,579,320
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 May 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	76,265,758
Restricted Budget Allocation	10,900,214	12,652,876	1,752,662	9,577,419
Total Revenue	87,194,199	88,946,861	1,752,662	85,843,177
BASIC AID	300,000	300,000	0	300,000
INCOMING TRANSFERS	8980-8989 160,365	171,521	11,156	171,521
TOTAL SOURCES OF FUNDS	99,492,923	101,256,741	1,763,818	98,153,057
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,455,003	320,451	35,176,056
Other Staff Salaries	2000-2999 20,142,306	20,219,184	76,878	15,338,541
Employee Benefits	3000-3999 17,402,379	17,490,918	88,539	14,742,982
Supplies & Materials	4000-4999 4,319,971	4,238,572	(81,399)	1,377,098
Services & Other Operating	5000-5999 8,425,902	9,265,490	839,588	5,751,910
Capital Outlay	6000-6999 5,874,093	6,325,012	450,919	2,661,256
Payments to Students	7500-7699 183,355	241,041	57,686	177,241
Total Expenditures	96,482,558	98,235,220	1,752,662	75,225,084
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 350,000	350,000	0	350,000
Other Transfers	7400-7499 160,365	171,521	11,156	171,521
Debt Service	7100-7199 0	0	0	0
Total Other Sources (Uses)	510,365	521,521	11,156	521,521
TOTAL USES OF FUNDS	96,992,923	98,756,741	1,763,818	75,746,605
LOCATION OPERATING BALANCE	2,500,000	2,500,000	0	22,406,452
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 May 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	40,099,439
Restricted Budget Allocation	5,049,910	5,642,769	592,859	4,754,423
Total Revenue	45,207,118	45,799,977	592,859	44,853,862
BASIC AID	150,000	150,000	0	150,000
INCOMING TRANSFERS	8980-8989 69,723	84,443	14,720	66,331
TOTAL SOURCES OF FUNDS	49,817,764	50,425,343	607,579	49,461,116
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 20,803,438	20,860,766	57,328	18,959,761
Other Staff Salaries	2000-2999 11,355,987	11,642,054	286,067	8,941,870
Employee Benefits	3000-3999 9,482,482	9,527,202	44,720	8,165,452
Supplies & Materials	4000-4999 1,237,430	1,162,034	(75,396)	612,096
Services & Other Operating	5000-5999 3,320,952	3,376,788	55,836	2,228,003
Capital Outlay	6000-6999 2,055,962	2,192,863	136,901	647,359
Payments to Students	7500-7699 234,678	321,474	86,796	252,217
Total Expenditures	48,490,929	49,083,181	592,252	39,806,758
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 252,112	252,719	607	234,000
Other Transfers	7400-7499 69,723	84,443	14,720	84,443
Debt Service	7100-7199 405,000	405,000	0	306,062
Total Other Sources (Uses)	726,835	742,162	15,327	624,505
TOTAL USES OF FUNDS	49,217,764	49,825,343	607,579	40,431,263
LOCATION OPERATING BALANCE	600,000	600,000	0	9,029,853
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0