

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary

As of September 30, 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:		31,930,391	31,930,391	0	31,930,391
REVENUES:					
Federal Sources	8100-8199	\$ 3,246,917	3,246,917	0	97,506
Other State Sources	8600-8699	18,548,183	18,548,183	0	4,953,067
Other Local Sources	8800-8899	170,839,772	170,839,772	0	21,148,938
Total Revenue		192,634,872	192,634,872	0	26,199,511
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
<b>TOTAL SOURCES OF FUNDS</b>		<b>224,565,263</b>	<b>224,565,263</b>	<b>0</b>	<b>58,129,902</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	65,750,670	65,666,058	(84,612)	13,922,559
Other Staff Salaries	2000-2999	41,023,241	41,144,553	121,312	5,956,560
Employee Benefits	3000-3999	32,302,949	32,327,205	24,256	6,823,346
Supplies & Materials	4000-4999	6,425,644	6,487,831	62,187	631,289
Services & Other Operating	5000-5999	21,274,414	21,177,321	(97,093)	4,694,891
Capital Outlay	6000-6999	10,870,940	10,876,649	5,709	827,339
Payments to Students	7500-7699	577,264	545,505	(31,759)	50,607
Total Expenditures		178,225,122	178,225,122	0	32,906,591
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	864,000	864,000	0	0
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	53,039
Total Other Sources (Uses)		32,543,968	32,543,968	0	53,039
<b>TOTAL USES OF FUNDS</b>		<b>210,769,090</b>	<b>210,769,090</b>	<b>0</b>	<b>32,959,630</b>
<b>ENDING FUND BALANCE</b>		<b>13,796,173</b>	<b>13,796,173</b>	<b>0</b>	<b>25,170,272</b>
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 September 30, 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	11,702,879	11,702,879	0	11,702,879
REVENUES:				
Unrestricted Budget Allocation	\$ 80,691,012	80,691,012	0	11,423,519
Restricted Budget Allocation	11,459,371	11,459,371	0	4,021,865
Total Revenue	92,150,383	92,150,383	0	15,445,384
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>103,853,262</b>	<b>103,853,262</b>	<b>0</b>	<b>27,148,263</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 40,933,766	40,849,154	(84,612)	8,347,161
Other Staff Salaries	2000-2999 20,978,861	21,030,556	51,695	3,094,614
Employee Benefits	3000-3999 18,577,481	18,575,896	(1,585)	2,939,788
Supplies & Materials	4000-4999 4,363,353	4,384,796	21,443	475,310
Services & Other Operating	5000-5999 9,712,513	9,747,686	35,173	1,977,961
Capital Outlay	6000-6999 5,749,310	5,758,955	9,645	722,566
Payments to Students	7500-7699 387,978	356,219	(31,759)	36,768
Total Expenditures	100,703,262	100,703,262	0	17,594,168
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 400,000	400,000	0	0
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	0
<b>TOTAL USES OF FUNDS</b>	<b>101,103,262</b>	<b>101,103,262</b>	<b>0</b>	<b>17,594,168</b>
<b>LOCATION OPERATING BALANCE</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>0</b>	<b>9,554,095</b>
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 September 30, 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		3,168,759	3,168,759	0	3,168,759
REVENUES:					
Unrestricted Budget Allocation		\$ 43,326,341	43,326,341	0	7,260,410
Restricted Budget Allocation		5,637,033	5,637,033	0	1,677,622
Total Revenue		48,963,374	48,963,374	0	8,938,032
BASIC AID		0	0	0	0
INCOMING TRANSFERS 8980-8989		0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>		<b>52,132,133</b>	<b>52,132,133</b>	<b>0</b>	<b>12,106,791</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries 1000-1999		21,764,846	21,764,846	0	5,111,994
Other Staff Salaries 2000-2999		12,127,529	12,162,779	35,250	1,737,638
Employee Benefits 3000-3999		10,008,971	10,028,088	19,117	1,712,506
Supplies & Materials 4000-4999		1,232,294	1,271,538	39,244	124,654
Services & Other Operating 5000-5999		4,216,487	4,056,876	(159,611)	742,642
Capital Outlay 6000-6999		1,346,720	1,412,720	66,000	82,541
Payments to Students 7500-7699		189,286	189,286	0	13,839
Total Expenditures		50,886,133	50,886,133	0	9,525,814
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		234,000	234,000	0	0
Other Transfers 7400-7499		0	0	0	0
Debt Service 7100-7199		412,000	412,000	0	53,039
Total Other Sources (Uses)		646,000	646,000	0	53,039
<b>TOTAL USES OF FUNDS</b>		<b>51,532,133</b>	<b>51,532,133</b>	<b>0</b>	<b>9,578,853</b>
<b>LOCATION OPERATING BALANCE</b>		<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>2,527,938</b>
Reserve for Economic Uncertainties		600,000	600,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0