

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of October 31, 2008

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	2,466,255	126,965	210,001
Other State Sources	8600-8699	20,714,307	20,939,307	225,000	7,069,961
Other Local Sources	8800-8899	171,107,649	171,107,649	0	21,701,586
Total Revenue		194,161,246	194,513,211	351,965	28,981,548
BASIC AID		450,000	450,000	0	0
INCOMING TRANSFERS	8980-8989	230,088	230,088	0	0
TOTAL SOURCES OF FUNDS		227,664,963	228,016,928	351,965	61,805,177
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,568,237	284,616	17,256,112
Other Staff Salaries	2000-2999	38,655,321	38,640,179	(15,142)	8,826,713
Employee Benefits	3000-3999	30,471,246	30,519,693	48,447	9,355,902
Supplies & Materials	4000-4999	6,167,978	6,002,354	(165,624)	710,939
Services & Other Operating	5000-5999	19,213,075	19,449,815	236,740	5,452,245
Capital Outlay	6000-6999	11,217,556	11,183,618	(33,938)	774,905
Payments to Students	7500-7699	418,033	414,899	(3,134)	84,446
Total Expenditures		170,426,830	170,778,795	351,965	42,461,262
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,350,015	1,350,015	0	484,000
Basic Aid Transfers Out		42,567,933	42,567,933	0	0
Intra Fund Transfers Out	7400-7499	230,088	230,088	0	0
Debt Service	7100-7199	405,000	405,000	0	102,924
Total Other Sources (Uses)		44,553,036	44,553,036	0	586,924
TOTAL USES OF FUNDS		214,979,866	215,331,831	351,965	43,048,186
ENDING FUND BALANCE		12,685,097	12,685,097	0	18,756,991
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 October 31, 2008

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	9,391,780
Restricted Budget Allocation	10,900,214	11,019,401	119,187	4,484,760
Total Revenue	87,194,199	87,313,386	119,187	13,876,540
BASIC AID	300,000	300,000	0	0
INCOMING TRANSFERS	8980-8989 160,365	160,365	0	0
TOTAL SOURCES OF FUNDS	99,492,923	99,612,110	119,187	25,714,899
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,138,627	4,075	10,625,695
Other Staff Salaries	2000-2999 20,142,306	20,123,373	(18,933)	4,637,137
Employee Benefits	3000-3999 17,402,379	17,422,012	19,633	5,101,881
Supplies & Materials	4000-4999 4,319,971	4,310,283	(9,688)	510,694
Services & Other Operating	5000-5999 8,425,902	8,559,923	134,021	2,268,392
Capital Outlay	6000-6999 5,874,093	5,860,626	(13,467)	543,311
Payments to Students	7500-7699 183,355	186,901	3,546	78,093
Total Expenditures	96,482,558	96,601,745	119,187	23,765,203
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 350,000	350,000	0	250,000
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	250,000
TOTAL USES OF FUNDS	96,992,923	97,112,110	119,187	24,015,203
LOCATION OPERATING BALANCE	2,500,000	2,500,000	0	1,699,696
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 October 31, 2008

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	5,395,977
Restricted Budget Allocation	5,049,910	5,282,688	232,778	2,225,748
Total Revenue	45,207,118	45,439,896	232,778	7,621,725
BASIC AID	150,000	150,000	0	0
INCOMING TRANSFERS	8980-8989 69,723	69,723	0	0
TOTAL SOURCES OF FUNDS	49,817,764	50,050,542	232,778	12,012,648
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 20,803,438	21,083,979	280,541	6,048,270
Other Staff Salaries	2000-2999 11,355,987	11,404,378	48,391	2,600,871
Employee Benefits	3000-3999 9,482,482	9,511,296	28,814	2,827,041
Supplies & Materials	4000-4999 1,237,430	1,075,857	(161,573)	172,082
Services & Other Operating	5000-5999 3,320,952	3,377,969	57,017	1,098,138
Capital Outlay	6000-6999 2,055,962	2,042,230	(13,732)	148,372
Payments to Students	7500-7699 234,678	227,998	(6,680)	6,353
Total Expenditures	48,490,929	48,723,707	232,778	12,901,127
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 252,112	252,112	0	234,000
Other Transfers	7400-7499 69,723	69,723	0	0
Debt Service	7100-7199 405,000	405,000	0	102,924
Total Other Sources (Uses)	726,835	726,835	0	336,924
TOTAL USES OF FUNDS	49,217,764	49,450,542	232,778	13,238,051
LOCATION OPERATING BALANCE	600,000	600,000	0	(1,225,403)
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0