

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

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

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	2,482,940	143,650	283,012
Other State Sources	8600-8699	20,714,307	21,418,566	704,259	8,685,616
Other Local Sources	8800-8899	171,107,649	171,099,601	(8,048)	98,886,235
Total Revenue		194,161,246	195,001,107	839,861	107,854,863
BASIC AID		450,000	450,000	0	0
INCOMING TRANSFERS	8980-8989	230,088	244,925	14,837	0
<b>TOTAL SOURCES OF FUNDS</b>		<b>227,664,963</b>	<b>228,519,661</b>	<b>854,698</b>	<b>140,678,492</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,359,763	76,142	27,634,329
Other Staff Salaries	2000-2999	38,655,321	38,596,316	(59,005)	14,959,326
Employee Benefits	3000-3999	30,471,246	30,517,896	46,650	13,856,187
Supplies & Materials	4000-4999	6,167,978	6,129,528	(38,450)	1,086,925
Services & Other Operating	5000-5999	19,213,075	19,621,560	408,485	7,155,611
Capital Outlay	6000-6999	11,217,556	11,563,550	345,994	1,474,831
Payments to Students	7500-7699	418,033	492,308	74,275	206,331
Total Expenditures		170,426,830	171,280,921	854,091	66,373,540
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,350,015	1,350,622	607	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	201,562
Total Other Sources (Uses)		44,553,036	44,553,643	607	685,562
<b>TOTAL USES OF FUNDS</b>		<b>214,979,866</b>	<b>215,834,564</b>	<b>854,698</b>	<b>67,059,102</b>
<b>ENDING FUND BALANCE</b>		<b>12,685,097</b>	<b>12,685,097</b>	<b>0</b>	<b>73,619,391</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 December 31, 2008

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	42,128,481
Restricted Budget Allocation	10,900,214	11,292,130	391,916	5,416,846
Total Revenue	87,194,199	87,586,115	391,916	47,545,327
BASIC AID	300,000	300,000	0	0
INCOMING TRANSFERS	8980-8989 160,365	164,124	3,759	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>99,492,923</b>	<b>99,888,598</b>	<b>395,675</b>	<b>59,383,686</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,134,262	(290)	17,220,575
Other Staff Salaries	2000-2999 20,142,306	19,990,424	(151,882)	7,839,502
Employee Benefits	3000-3999 17,402,379	17,420,701	18,322	7,822,323
Supplies & Materials	4000-4999 4,319,971	4,285,027	(34,944)	747,550
Services & Other Operating	5000-5999 8,425,902	8,737,242	311,340	3,313,165
Capital Outlay	6000-6999 5,874,093	6,107,977	233,884	991,229
Payments to Students	7500-7699 183,355	202,600	19,245	86,696
Total Expenditures	96,482,558	96,878,233	395,675	38,021,041
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
<b>TOTAL USES OF FUNDS</b>	<b>96,992,923</b>	<b>97,388,598</b>	<b>395,675</b>	<b>38,271,041</b>
<b>LOCATION OPERATING BALANCE</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>21,112,645</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 December 31, 2008

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	22,480,007
Restricted Budget Allocation	5,049,910	5,498,755	448,845	2,900,246
Total Revenue	45,207,118	45,655,963	448,845	25,380,253
BASIC AID	150,000	150,000	0	0
INCOMING TRANSFERS	8980-8989 69,723	80,801	11,078	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>49,817,764</b>	<b>50,277,687</b>	<b>459,923</b>	<b>29,771,176</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 20,803,438	20,879,870	76,432	9,548,464
Other Staff Salaries	2000-2999 11,355,987	11,544,464	188,477	4,500,889
Employee Benefits	3000-3999 9,482,482	9,510,810	28,328	4,339,613
Supplies & Materials	4000-4999 1,237,430	1,232,535	(4,895)	285,324
Services & Other Operating	5000-5999 3,320,952	3,348,047	27,095	1,401,855
Capital Outlay	6000-6999 2,055,962	2,144,811	88,849	374,520
Payments to Students	7500-7699 234,678	289,708	55,030	119,635
Total Expenditures	48,490,929	48,950,245	459,316	20,570,301
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
<b>TOTAL USES OF FUNDS</b>	<b>49,217,764</b>	<b>49,677,687</b>	<b>459,923</b>	<b>21,005,862</b>
<b>LOCATION OPERATING BALANCE</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>8,765,314</b>
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0