

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary

As of August 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	2,339,290	0	56,284
Other State Sources	8600-8699	20,714,307	20,714,307	0	1,684,906
Other Local Sources	8800-8899	171,107,649	171,107,649	0	14,413,051
Total Revenue		194,161,246	194,161,246	0	16,154,241
BASIC AID		450,000	450,000	0	0
INCOMING TRANSFERS	8980-8989	230,088	230,088	0	0
<b>TOTAL SOURCES OF FUNDS</b>		<b>227,664,963</b>	<b>227,664,963</b>	<b>0</b>	<b>48,977,870</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,271,880	(11,741)	2,382,086
Other Staff Salaries	2000-2999	38,655,321	38,684,753	29,432	2,878,349
Employee Benefits	3000-3999	30,471,246	30,470,922	(324)	4,080,673
Supplies & Materials	4000-4999	6,167,978	6,178,556	10,578	311,521
Services & Other Operating	5000-5999	19,213,075	19,181,504	(31,571)	2,990,947
Capital Outlay	6000-6999	11,217,556	11,227,682	10,126	273,663
Payments to Students	7500-7699	418,033	411,533	(6,500)	1,050
Total Expenditures		170,426,830	170,426,830	0	12,918,289
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,350,015	1,350,015	0	0
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	51,462
Total Other Sources (Uses)		44,553,036	44,553,036	0	51,462
<b>TOTAL USES OF FUNDS</b>		<b>214,979,866</b>	<b>214,979,866</b>	<b>0</b>	<b>12,969,751</b>
<b>ENDING FUND BALANCE</b>		<b>12,685,097</b>	<b>12,685,097</b>	<b>0</b>	<b>36,008,119</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 August 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	6,039,322
Restricted Budget Allocation	10,900,214	10,900,214	0	1,881,140
Total Revenue	87,194,199	87,194,199	0	7,920,462
BASIC AID	300,000	300,000	0	0
INCOMING TRANSFERS	8980-8989 160,365	160,365	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>99,492,923</b>	<b>99,492,923</b>	<b>0</b>	<b>19,758,821</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,122,811	(11,741)	1,416,070
Other Staff Salaries	2000-2999 20,142,306	20,150,738	8,432	1,534,017
Employee Benefits	3000-3999 17,402,379	17,402,055	(324)	913,431
Supplies & Materials	4000-4999 4,319,971	4,335,049	15,078	228,264
Services & Other Operating	5000-5999 8,425,902	8,404,331	(21,571)	1,024,026
Capital Outlay	6000-6999 5,874,093	5,884,219	10,126	143,369
Payments to Students	7500-7699 183,355	183,355	0	1,050
Total Expenditures	96,482,558	96,482,558	0	5,260,227
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 350,000	350,000	0	0
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	0
<b>TOTAL USES OF FUNDS</b>	<b>96,992,923</b>	<b>96,992,923</b>	<b>0</b>	<b>5,260,227</b>
<b>LOCATION OPERATING BALANCE</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>14,498,594</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 August 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	3,025,992
Restricted Budget Allocation	5,049,910	5,049,910	0	771,383
Total Revenue	45,207,118	45,207,118	0	3,797,375
BASIC AID	150,000	150,000	0	0
INCOMING TRANSFERS	8980-8989 69,723	69,723	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>49,817,764</b>	<b>49,817,764</b>	<b>0</b>	<b>8,188,298</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 20,803,438	20,803,438	0	817,956
Other Staff Salaries	2000-2999 11,355,987	11,376,987	21,000	816,766
Employee Benefits	3000-3999 9,482,482	9,482,482	0	472,917
Supplies & Materials	4000-4999 1,237,430	1,232,930	(4,500)	68,247
Services & Other Operating	5000-5999 3,320,952	3,310,952	(10,000)	549,764
Capital Outlay	6000-6999 2,055,962	2,055,962	0	62,984
Payments to Students	7500-7699 234,678	228,178	(6,500)	0
Total Expenditures	48,490,929	48,490,929	0	2,788,634
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 252,112	252,112	0	0
Other Transfers	7400-7499 69,723	69,723	0	0
Debt Service	7100-7199 405,000	405,000	0	51,462
Total Other Sources (Uses)	726,835	726,835	0	51,462
<b>TOTAL USES OF FUNDS</b>	<b>49,217,764</b>	<b>49,217,764</b>	<b>0</b>	<b>2,840,096</b>
<b>LOCATION OPERATING BALANCE</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>5,348,202</b>
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0