

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of September 30, 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 | 2,339,290 | 0 | 56,284 |
| Other State Sources | 8600-8699 | 20,714,307 | 20,714,307 | 0 | 1,735,135 |
| Other Local Sources | 8800-8899 | 171,107,649 | 171,107,649 | 0 | 18,413,465 |
| Total Revenue | | 194,161,246 | 194,161,246 | 0 | 20,204,884 |
| 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 | 227,664,963 | 0 | 53,028,513 |
| USES OF FUNDS | | | | | |
| EXPENDITURES: | | | | | |
| Academic Salaries | 1000-1999 | 64,283,621 | 64,469,819 | 186,198 | 12,225,404 |
| Other Staff Salaries | 2000-2999 | 38,655,321 | 38,498,655 | (156,666) | 5,866,380 |
| Employee Benefits | 3000-3999 | 30,471,246 | 30,474,816 | 3,570 | 6,935,076 |
| Supplies & Materials | 4000-4999 | 6,167,978 | 5,848,248 | (319,730) | 511,671 |
| Services & Other Operating | 5000-5999 | 19,213,075 | 19,543,898 | 330,823 | 4,079,985 |
| Capital Outlay | 6000-6999 | 11,217,556 | 11,176,495 | (41,061) | 454,073 |
| Payments to Students | 7500-7699 | 418,033 | 414,899 | (3,134) | 19,912 |
| Total Expenditures | | 170,426,830 | 170,426,830 | 0 | 30,092,501 |
| OTHER FINANCING USES: | | | | | |
| Inter Fund Transfers Out | 7300-7399 | 850,015 | 850,015 | 0 | 484,000 |
| Basic Aid Transfers Out | | 43,067,933 | 43,067,933 | 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 | 535,462 |
| TOTAL USES OF FUNDS | | 214,979,866 | 214,979,866 | 0 | 30,627,963 |
| ENDING FUND BALANCE | | 12,685,097 | 12,685,097 | 0 | 22,400,550 |
| 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 September 30, 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 | 7,636,650 |
| Restricted Budget Allocation | 10,900,214 | 10,900,214 | 0 | 2,109,924 |
| Total Revenue | 87,194,199 | 87,194,199 | 0 | 9,746,574 |
| 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 | 99,492,923 | 0 | 21,584,933 |
| USES OF FUNDS | | | | |
| EXPENDITURES: | | | | |
| Academic Salaries 1000-1999 | 40,134,552 | 40,137,350 | 2,798 | 7,425,698 |
| Other Staff Salaries 2000-2999 | 20,142,306 | 20,090,140 | (52,166) | 3,100,231 |
| Employee Benefits 3000-3999 | 17,402,379 | 17,405,949 | 3,570 | 3,758,521 |
| Supplies & Materials 4000-4999 | 4,319,971 | 4,329,771 | 9,800 | 379,344 |
| Services & Other Operating 5000-5999 | 8,425,902 | 8,497,889 | 71,987 | 1,630,681 |
| Capital Outlay 6000-6999 | 5,874,093 | 5,834,558 | (39,535) | 267,427 |
| Payments to Students 7500-7699 | 183,355 | 186,901 | 3,546 | 15,698 |
| Total Expenditures | 96,482,558 | 96,482,558 | 0 | 16,577,600 |
| 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 | 96,992,923 | 0 | 16,827,600 |
| LOCATION OPERATING BALANCE | 2,500,000 | 2,500,000 | 0 | 4,757,333 |
| 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 September 30, 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 | 3,843,531 |
| Restricted Budget Allocation | | 5,049,910 | 5,049,910 | 0 | 884,394 |
| Total Revenue | | 45,207,118 | 45,207,118 | 0 | 4,727,925 |
| 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 | 49,817,764 | 0 | 9,118,848 |
| USES OF FUNDS | | | | | |
| EXPENDITURES: | | | | | |
| Academic Salaries 1000-1999 | | 20,803,438 | 20,986,838 | 183,400 | 4,353,889 |
| Other Staff Salaries 2000-2999 | | 11,355,987 | 11,280,087 | (75,900) | 1,701,890 |
| Employee Benefits 3000-3999 | | 9,482,482 | 9,482,482 | 0 | 2,077,623 |
| Supplies & Materials 4000-4999 | | 1,237,430 | 902,623 | (334,807) | 110,172 |
| Services & Other Operating 5000-5999 | | 3,320,952 | 3,547,726 | 226,774 | 800,104 |
| Capital Outlay 6000-6999 | | 2,055,962 | 2,063,175 | 7,213 | 105,537 |
| Payments to Students 7500-7699 | | 234,678 | 227,998 | (6,680) | 4,213 |
| Total Expenditures | | 48,490,929 | 48,490,929 | 0 | 9,153,428 |
| 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 | 51,462 |
| Total Other Sources (Uses) | | 726,835 | 726,835 | 0 | 285,462 |
| TOTAL USES OF FUNDS | | 49,217,764 | 49,217,764 | 0 | 9,438,890 |
| LOCATION OPERATING BALANCE | | 600,000 | 600,000 | 0 | (320,042) |
| Reserve for Economic Uncertainties | | 600,000 | 600,000 | 0 | 0 |
| Nondesignated Budget Allocation | | 0 | 0 | 0 | 0 |