

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of December 31, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		32,509,540	32,509,540	0	32,509,540
REVENUES:					
Federal Sources	8100-8199	\$ 2,564,525	3,565,020	1,000,495	398,255
Other State Sources	8600-8699	16,296,621	16,381,643	85,022	6,687,832
Other Local Sources	8800-8899	173,259,570	173,259,570	0	98,674,116
	Total Revenue	192,120,716	193,206,233	1,085,517	105,760,203
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
TOTAL SOURCES OF FUNDS		224,630,256	225,715,773	1,085,517	138,269,743
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	63,929,116	63,789,454	(139,662)	30,490,228
Other Staff Salaries	2000-2999	40,299,840	40,639,463	339,623	16,121,010
Employee Benefits	3000-3999	32,778,731	33,009,696	230,965	14,635,562
Supplies & Materials	4000-4999	5,896,551	5,597,758	(298,793)	1,241,542
Services & Other Operating	5000-5999	20,432,292	21,105,582	673,290	7,450,095
Capital Outlay	6000-6999	11,594,750	11,872,313	277,563	2,079,303
Payments to Students	7500-7699	141,406	148,751	7,345	112,533
	Total Expenditures	175,072,686	176,163,017	1,090,331	72,130,273
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	884,000	884,000	0	884,000
Basic Aid Transfers Out		35,991,530	35,991,530	0	8,000,000
Intra Fund Transfers Out	7400-7499	0	0	0	0
Debt Service	7100-7199	425,000	420,186	(4,814)	207,931
	Total Other Sources (Uses)	37,300,530	37,295,716	(4,814)	9,091,931
TOTAL USES OF FUNDS		212,373,216	213,458,733	1,085,517	81,222,204
ENDING FUND BALANCE		12,257,040	12,257,040	0	57,047,539
Reserve for Economic Uncertainties		10,266,798	10,266,798	0	
Location Reserves for Economic Uncertainties		1,990,242	1,990,242	0	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of December 31, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures	
SOURCES OF FUNDS					
LOCATION BEGINNING BALANCE	12,067,376	12,067,376	0	12,067,376	
REVENUES:					
Unrestricted Budget Allocation	\$ 79,713,405	79,713,405	0	43,580,875	
Restricted Budget Allocation	8,776,364	9,266,352	489,988	4,325,282	
Total Revenue	88,489,769	88,979,757	489,988	47,906,157	
BASIC AID	0	0	0	0	
INCOMING TRANSFERS	8980-8989	0	0	0	
TOTAL SOURCES OF FUNDS	100,557,145	101,047,133	489,988	59,973,533	
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	39,244,469	39,245,404	935	18,729,681
Other Staff Salaries	2000-2999	20,624,933	20,717,507	92,574	8,151,045
Employee Benefits	3000-3999	18,070,410	18,213,584	143,174	8,212,041
Supplies & Materials	4000-4999	4,111,371	4,172,109	60,738	865,757
Services & Other Operating	5000-5999	8,776,517	9,030,051	253,534	3,092,411
Capital Outlay	6000-6999	7,672,742	7,608,930	(63,812)	1,643,500
Payments to Students	7500-7699	66,461	69,306	2,845	32,139
Total Expenditures		98,566,903	99,056,891	489,988	40,726,574
OTHER FINANCING SOURCES/(USES):					
Transfers Out	7300-7399	400,000	400,000	0	400,000
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	400,000
TOTAL USES OF FUNDS		98,966,903	99,456,891	489,988	41,126,574
LOCATION OPERATING BALANCE		1,590,242	1,590,242	0	18,846,959
Reserve for Economic Uncertainties		1,590,242	1,590,242	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of December 31, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	3,961,914	3,961,914	0	3,961,914
REVENUES:				
Unrestricted Budget Allocation	\$ 43,579,530	43,579,530	0	24,208,270
Restricted Budget Allocation	5,086,710	5,920,830	834,120	3,240,191
Total Revenue	48,666,240	49,500,360	834,120	27,448,461
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
TOTAL SOURCES OF FUNDS	52,628,154	53,462,274	834,120	31,410,375
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 21,604,498	21,463,901	(140,597)	10,957,782
Other Staff Salaries	2000-2999 12,253,481	12,645,668	392,187	4,995,389
Employee Benefits	3000-3999 10,882,142	11,033,457	151,315	4,816,118
Supplies & Materials	4000-4999 1,535,181	1,176,444	(358,737)	338,728
Services & Other Operating	5000-5999 4,072,278	4,527,278	455,000	1,794,045
Capital Outlay	6000-6999 1,146,629	1,481,895	335,266	279,692
Payments to Students	7500-7699 74,945	79,445	4,500	80,394
Total Expenditures	51,569,154	52,408,088	838,934	23,262,148
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 234,000	234,000	0	234,000
Other Transfers	7400-7499 0	0	0	0
Debt Service	7100-7199 425,000	420,186	(4,814)	207,931
Total Other Sources (Uses)	659,000	654,186	(4,814)	441,931
TOTAL USES OF FUNDS	52,228,154	53,062,274	834,120	23,704,079
LOCATION OPERATING BALANCE	400,000	400,000	0	7,706,296
Reserve for Economic Uncertainties	400,000	400,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0