

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of February 28, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		31,930,391	31,930,391	0	31,930,391
REVENUES:					
Federal Sources	8100-8199	\$ 3,246,917	3,752,267	505,350	1,050,735
Other State Sources	8600-8699	18,548,183	17,678,383	(869,800)	10,356,206
Other Local Sources	8800-8899	170,839,772	170,792,272	(47,500)	109,062,088
Total Revenue		192,634,872	192,222,922	(411,950)	120,469,029
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
TOTAL SOURCES OF FUNDS		224,565,263	224,153,313	(411,950)	152,399,420
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	65,750,670	65,290,503	(460,167)	41,559,409
Other Staff Salaries	2000-2999	41,023,241	40,764,262	(258,979)	21,988,197
Employee Benefits	3000-3999	32,302,949	32,237,021	(65,928)	19,147,306
Supplies & Materials	4000-4999	6,425,644	6,417,326	(8,318)	1,714,115
Services & Other Operating	5000-5999	21,274,414	20,999,186	(275,228)	8,722,388
Capital Outlay	6000-6999	10,870,940	11,604,534	733,594	2,079,806
Payments to Students	7500-7699	577,264	500,340	(76,924)	335,312
Total Expenditures		178,225,122	177,813,172	(411,950)	95,546,533
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	864,000	864,000	0	864,000
Basic Aid Transfers Out		31,267,968	31,267,968	0	15,205,000
Intra Fund Transfers Out	7400-7499	0	0	0	0
Debt Service	7100-7199	412,000	412,000	0	257,753
Total Other Sources (Uses)		32,543,968	32,543,968	0	16,326,753
TOTAL USES OF FUNDS		210,769,090	210,357,140	(411,950)	111,873,286
ENDING FUND BALANCE		13,796,173	13,796,173	0	40,526,134
Reserve for Economic Uncertainties		10,446,173	10,446,173	0	
Location Reserves for Economic Uncertainties		3,350,000	3,350,000	0	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	11,702,879	11,702,879	0	11,702,879
REVENUES:				
Unrestricted Budget Allocation	\$ 80,691,012	80,975,567	284,555	50,189,407
Restricted Budget Allocation	11,459,371	11,023,654	(435,717)	6,405,256
Total Revenue	92,150,383	91,999,221	(151,162)	56,594,663
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
TOTAL SOURCES OF FUNDS	103,853,262	103,702,100	(151,162)	68,297,542
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 40,933,766	40,589,331	(344,435)	26,010,166
Other Staff Salaries	2000-2999 20,978,861	20,851,509	(127,352)	11,166,028
Employee Benefits	3000-3999 18,577,481	18,565,983	(11,498)	10,705,901
Supplies & Materials	4000-4999 4,363,353	4,331,993	(31,360)	1,176,369
Services & Other Operating	5000-5999 9,712,513	9,870,065	157,552	3,970,688
Capital Outlay	6000-6999 5,749,310	6,031,869	282,559	1,612,514
Payments to Students	7500-7699 387,978	311,350	(76,628)	199,999
Total Expenditures	100,703,262	100,552,100	(151,162)	54,841,665
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	101,103,262	100,952,100	(151,162)	55,241,665
LOCATION OPERATING BALANCE	2,750,000	2,750,000	0	13,055,877
Reserve for Economic Uncertainties	2,750,000	2,750,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	3,168,759	3,168,759	0	3,168,759
REVENUES:				
Unrestricted Budget Allocation	\$ 43,326,341	43,491,419	165,078	27,363,816
Restricted Budget Allocation	5,637,033	5,225,495	(411,538)	3,065,955
Total Revenue	48,963,374	48,716,914	(246,460)	30,429,771
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
TOTAL SOURCES OF FUNDS	52,132,133	51,885,673	(246,460)	33,598,530
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 21,764,846	21,667,376	(97,470)	14,360,744
Other Staff Salaries	2000-2999 12,127,529	12,023,447	(104,082)	6,654,911
Employee Benefits	3000-3999 10,008,971	9,948,996	(59,975)	6,091,993
Supplies & Materials	4000-4999 1,232,294	1,249,952	17,658	466,809
Services & Other Operating	5000-5999 4,216,487	4,004,997	(211,490)	1,666,015
Capital Outlay	6000-6999 1,346,720	1,555,915	209,195	326,199
Payments to Students	7500-7699 189,286	188,990	(296)	135,313
Total Expenditures	50,886,133	50,639,673	(246,460)	29,701,984
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 412,000	412,000	0	257,753
Total Other Sources (Uses)	646,000	646,000	0	491,753
TOTAL USES OF FUNDS	51,532,133	51,285,673	(246,460)	30,193,737
LOCATION OPERATING BALANCE	600,000	600,000	0	3,404,793
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0