

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary  
As of February 28, 2011

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>					
BEGINNING FUND BALANCE:		32,509,540	32,509,540	0	32,509,540
REVENUES:					
Federal Sources	8100-8199	\$ 2,564,525	3,563,641	999,116	795,553
Other State Sources	8600-8699	16,296,621	16,439,539	142,918	10,135,453
Other Local Sources	8800-8899	173,259,570	173,259,570	0	109,747,055
Total Revenue		192,120,716	193,262,750	1,142,034	120,678,061
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
<b>TOTAL SOURCES OF FUNDS</b>		<b>224,630,256</b>	<b>225,772,290</b>	<b>1,142,034</b>	<b>153,187,601</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	63,929,116	63,756,130	(172,986)	41,429,449
Other Staff Salaries	2000-2999	40,299,840	40,641,925	342,085	22,512,240
Employee Benefits	3000-3999	32,778,731	32,813,199	34,468	19,956,183
Supplies & Materials	4000-4999	5,896,551	5,597,307	(299,244)	1,756,054
Services & Other Operating	5000-5999	20,432,292	21,116,479	684,187	9,816,925
Capital Outlay	6000-6999	11,594,750	12,108,398	513,648	3,221,049
Payments to Students	7500-7699	141,406	186,096	44,690	120,514
Total Expenditures		175,072,686	176,219,534	1,146,848	98,812,414
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)	262,578
Total Other Sources (Uses)		37,300,530	37,295,716	(4,814)	9,146,578
<b>TOTAL USES OF FUNDS</b>		<b>212,373,216</b>	<b>213,515,250</b>	<b>1,142,034</b>	<b>107,958,992</b>
<b>ENDING FUND BALANCE</b>		<b>12,257,040</b>	<b>12,257,040</b>	<b>0</b>	<b>45,228,609</b>
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 February 28, 2011

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures	
<b>SOURCES OF FUNDS</b>					
LOCATION BEGINNING BALANCE	12,067,376	12,067,376	0	12,067,376	
REVENUES:					
Unrestricted Budget Allocation	\$ 79,713,405	79,713,405	0	49,312,929	
Restricted Budget Allocation	8,776,364	9,280,477	504,113	5,788,586	
Total Revenue	88,489,769	88,993,882	504,113	55,101,515	
BASIC AID	0	0	0	0	
INCOMING TRANSFERS	8980-8989	0	0	0	
<b>TOTAL SOURCES OF FUNDS</b>	<u>100,557,145</u>	<u>101,061,258</u>	<u>504,113</u>	<u>67,168,891</u>	
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	39,244,469	39,225,387	(19,082)	25,591,909
Other Staff Salaries	2000-2999	20,624,933	20,679,938	55,005	11,415,268
Employee Benefits	3000-3999	18,070,410	18,208,119	137,709	11,219,509
Supplies & Materials	4000-4999	4,111,371	4,198,333	86,962	1,201,394
Services & Other Operating	5000-5999	8,776,517	9,060,665	284,148	3,907,963
Capital Outlay	6000-6999	7,672,742	7,622,498	(50,244)	2,582,096
Payments to Students	7500-7699	66,461	76,076	9,615	38,039
Total Expenditures		98,566,903	99,071,016	504,113	55,956,178
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
<b>TOTAL USES OF FUNDS</b>		<u>98,966,903</u>	<u>99,471,016</u>	<u>504,113</u>	<u>56,356,178</u>
<b>LOCATION OPERATING BALANCE</b>		1,590,242	1,590,242	0	10,812,713
Reserve for Economic Uncertainties		1,590,242	1,590,242	0	0
Nondesignated Budget Allocation		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

**IRVINE VALLEY COLLEGE**

General Fund Income and Expenditure Summary  
As of February 28, 2011

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures	
<b>SOURCES OF FUNDS</b>					
LOCATION BEGINNING BALANCE	3,961,914	3,961,914	0	3,961,914	
REVENUES:					
Unrestricted Budget Allocation	\$ 43,579,530	43,579,530	0	27,557,176	
Restricted Budget Allocation	5,086,710	5,963,222	876,512	4,024,902	
Total Revenue	48,666,240	49,542,752	876,512	31,582,078	
BASIC AID	0	0	0	0	
INCOMING TRANSFERS	8980-8989	0	0	0	
<b>TOTAL SOURCES OF FUNDS</b>	<b>52,628,154</b>	<b>53,504,666</b>	<b>876,512</b>	<b>35,543,992</b>	
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	21,604,498	21,450,589	(153,909)	14,795,936
Other Staff Salaries	2000-2999	12,253,481	12,685,704	432,223	6,956,864
Employee Benefits	3000-3999	10,882,142	10,842,425	(39,717)	6,563,952
Supplies & Materials	4000-4999	1,535,181	1,143,269	(391,912)	496,048
Services & Other Operating	5000-5999	4,072,278	4,497,196	424,918	2,238,510
Capital Outlay	6000-6999	1,146,629	1,721,277	574,648	396,485
Payments to Students	7500-7699	74,945	110,020	35,075	82,475
Total Expenditures		51,569,154	52,450,480	881,326	31,530,270
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)	262,578
Total Other Sources (Uses)		659,000	654,186	(4,814)	496,578
<b>TOTAL USES OF FUNDS</b>	<b>52,228,154</b>	<b>53,104,666</b>	<b>876,512</b>	<b>32,026,848</b>	
<b>LOCATION OPERATING BALANCE</b>	400,000	400,000	0	3,517,144	
Reserve for Economic Uncertainties	400,000	400,000	0	0	
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0	