

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary  
As of April 30, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>					
BEGINNING FUND BALANCE:		31,930,391	31,930,391	0	31,930,391
REVENUES:					
Federal Sources	8100-8199	\$ 3,246,917	3,791,124	544,207	1,583,744
Other State Sources	8600-8699	18,548,183	17,339,953	(1,208,230)	12,718,135
Other Local Sources	8800-8899	170,839,772	170,837,272	(2,500)	172,967,205
Total Revenue		192,634,872	191,968,349	(666,523)	187,269,084
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
<b>TOTAL SOURCES OF FUNDS</b>		<b>224,565,263</b>	<b>223,898,740</b>	<b>(666,523)</b>	<b>219,199,475</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	65,750,670	64,887,691	(862,979)	52,866,582
Other Staff Salaries	2000-2999	41,023,241	40,932,514	(90,727)	28,316,157
Employee Benefits	3000-3999	32,302,949	32,160,256	(142,693)	24,068,511
Supplies & Materials	4000-4999	6,425,644	6,427,385	1,741	2,152,247
Services & Other Operating	5000-5999	21,274,414	20,883,705	(390,709)	10,389,166
Capital Outlay	6000-6999	10,870,940	11,140,920	269,980	3,100,852
Payments to Students	7500-7699	577,264	526,128	(51,136)	441,552
Total Expenditures		178,225,122	176,958,599	(1,266,523)	121,335,067
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	864,000	864,000		864,000
Basic Aid Transfers Out		31,267,968	31,867,968	600,000	15,805,000
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	33,143,968	600,000	16,926,753
<b>TOTAL USES OF FUNDS</b>		<b>210,769,090</b>	<b>210,102,567</b>	<b>(666,523)</b>	<b>138,261,820</b>
<b>ENDING FUND BALANCE</b>		<b>13,796,173</b>	<b>13,796,173</b>	<b>0</b>	<b>80,937,655</b>
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 April 30, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures	
<b>SOURCES OF FUNDS</b>					
LOCATION BEGINNING BALANCE	11,702,879	11,702,879	0	11,702,879	
REVENUES:					
Unrestricted Budget Allocation	\$ 80,691,012	80,975,567	284,555	78,413,978	
Restricted Budget Allocation	11,459,371	10,991,061	(468,310)	7,783,638	
Total Revenue	92,150,383	91,966,628	(183,755)	86,197,616	
BASIC AID	0	0	0	0	
INCOMING TRANSFERS	8980-8989	0	0	0	
<b>TOTAL SOURCES OF FUNDS</b>	<b>103,853,262</b>	<b>103,669,507</b>	<b>(183,755)</b>	<b>97,900,495</b>	
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	40,933,766	40,334,418	(599,348)	33,164,406
Other Staff Salaries	2000-2999	20,978,861	20,960,703	(18,158)	14,360,848
Employee Benefits	3000-3999	18,577,481	18,535,875	(41,606)	13,539,810
Supplies & Materials	4000-4999	4,363,353	4,323,854	(39,499)	1,450,853
Services & Other Operating	5000-5999	9,712,513	9,922,460	209,947	4,863,344
Capital Outlay	6000-6999	5,749,310	6,105,288	355,978	2,148,717
Payments to Students	7500-7699	387,978	336,909	(51,069)	271,079
Total Expenditures		100,703,262	100,519,507	(183,755)	69,799,057
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>		<b>101,103,262</b>	<b>100,919,507</b>	<b>(183,755)</b>	<b>70,199,057</b>
<b>LOCATION OPERATING BALANCE</b>		<b>2,750,000</b>	<b>2,750,000</b>	<b>0</b>	<b>27,701,438</b>
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 April 30, 2010

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>				
LOCATION BEGINNING BALANCE	3,168,759	3,168,759	0	3,168,759
REVENUES:				
Unrestricted Budget Allocation	\$ 43,326,341	43,491,419	165,078	42,309,534
Restricted Budget Allocation	5,637,033	5,180,946	(456,087)	3,821,114
Total Revenue	48,963,374	48,672,365	(291,009)	46,130,648
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>52,132,133</b>	<b>51,841,124</b>	<b>(291,009)</b>	<b>49,299,407</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 21,764,846	21,687,735	(77,111)	18,212,452
Other Staff Salaries	2000-2999 12,127,529	12,048,105	(79,424)	8,594,925
Employee Benefits	3000-3999 10,008,971	9,933,093	(75,878)	7,726,915
Supplies & Materials	4000-4999 1,232,294	1,252,190	19,896	591,655
Services & Other Operating	5000-5999 4,216,487	3,861,563	(354,924)	2,028,862
Capital Outlay	6000-6999 1,346,720	1,623,219	276,499	649,945
Payments to Students	7500-7699 189,286	189,219	(67)	170,473
Total Expenditures	50,886,133	50,595,124	(291,009)	37,975,227
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
<b>TOTAL USES OF FUNDS</b>	<b>51,532,133</b>	<b>51,241,124</b>	<b>(291,009)</b>	<b>38,466,980</b>
<b>LOCATION OPERATING BALANCE</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>10,832,427</b>
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0