

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary  
As of April 30, 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	3,589,019	1,024,494	1,221,422
Other State Sources	8600-8699	16,296,621	16,816,654	520,033	12,453,763
Other Local Sources	8800-8899	173,259,570	173,312,159	52,589	170,857,848
Total Revenue		192,120,716	193,717,832	1,597,116	184,533,033
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
<b>TOTAL SOURCES OF FUNDS</b>		<u>224,630,256</u>	<u>226,227,372</u>	<u>1,597,116</u>	<u>217,042,573</u>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	63,929,116	63,311,988	(617,128)	52,809,466
Other Staff Salaries	2000-2999	40,299,840	40,722,766	422,926	28,954,403
Employee Benefits	3000-3999	32,778,731	32,796,412	17,681	22,578,362
Supplies & Materials	4000-4999	5,896,551	5,342,801	(553,750)	2,658,670
Services & Other Operating	5000-5999	20,432,292	20,418,759	(13,533)	11,534,737
Capital Outlay	6000-6999	11,594,750	10,564,441	(1,030,309)	4,146,392
Payments to Students	7500-7699	141,406	209,060	67,654	158,533
Total Expenditures		175,072,686	173,366,227	(1,706,459)	122,840,563
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	884,000	1,084,000	200,000	1,084,000
Basic Aid Transfers Out		35,991,530	39,099,919	3,108,389	11,108,389
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	40,604,105	3,303,575	12,454,967
<b>TOTAL USES OF FUNDS</b>		<u>212,373,216</u>	<u>213,970,332</u>	<u>1,597,116</u>	<u>135,295,530</u>
<b>ENDING FUND BALANCE</b>		12,257,040	12,257,040	0	81,747,043
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 April 30, 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	77,159,822
Restricted Budget Allocation	8,776,364	9,286,156	509,792	6,642,091
Total Revenue	88,489,769	88,999,561	509,792	83,801,913
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>100,557,145</b>	<b>101,066,937</b>	<b>509,792</b>	<b>95,869,289</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 39,244,469	39,164,725	(79,744)	32,800,129
Other Staff Salaries	2000-2999 20,624,933	20,640,346	15,413	14,640,110
Employee Benefits	3000-3999 18,070,410	18,216,989	146,579	14,260,743
Supplies & Materials	4000-4999 4,111,371	3,948,496	(162,875)	1,458,742
Services & Other Operating	5000-5999 8,776,517	9,279,543	503,026	4,883,458
Capital Outlay	6000-6999 7,672,742	7,732,519	59,777	3,295,281
Payments to Students	7500-7699 66,461	94,077	27,616	67,813
Total Expenditures	98,566,903	99,076,695	509,792	71,406,276
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>98,966,903</b>	<b>99,476,695</b>	<b>509,792</b>	<b>71,806,276</b>
<b>LOCATION OPERATING BALANCE</b>	<b>1,590,242</b>	<b>1,590,242</b>	<b>0</b>	<b>24,063,013</b>
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 April 30, 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	42,296,377
Restricted Budget Allocation	5,086,710	6,402,369	1,315,659	4,620,742
Total Revenue	48,666,240	49,981,899	1,315,659	46,917,119
BASIC AID	0	0	0	0
INCOMING TRANSFERS	8980-8989 0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>52,628,154</b>	<b>53,943,813</b>	<b>1,315,659</b>	<b>50,879,033</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 21,604,498	21,592,109	(12,389)	18,725,204
Other Staff Salaries	2000-2999 12,253,481	12,807,192	553,711	9,035,812
Employee Benefits	3000-3999 10,882,142	10,816,870	(65,272)	8,349,269
Supplies & Materials	4000-4999 1,535,181	1,150,384	(384,797)	584,192
Services & Other Operating	5000-5999 4,072,278	4,665,985	593,707	2,637,152
Capital Outlay	6000-6999 1,146,629	1,742,104	595,475	569,176
Payments to Students	7500-7699 74,945	114,983	40,038	90,720
Total Expenditures	51,569,154	52,889,627	1,320,473	39,991,525
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>53,543,813</b>	<b>1,315,659</b>	<b>40,488,103</b>
<b>LOCATION OPERATING BALANCE</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>10,390,930</b>
Reserve for Economic Uncertainties	400,000	400,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0