

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary  
As of May 31, 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	3,803,003	556,086	1,658,329
Other State Sources	8600-8699	18,548,183	17,339,238	(1,208,945)	13,934,317
Other Local Sources	8800-8899	170,839,772	170,837,272	(2,500)	175,489,472
Total Revenue		192,634,872	191,979,513	(655,359)	191,082,118
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
<b>TOTAL SOURCES OF FUNDS</b>		<b>224,565,263</b>	<b>223,909,904</b>	<b>(655,359)</b>	<b>223,012,509</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	65,750,670	64,825,084	(925,586)	58,482,928
Other Staff Salaries	2000-2999	41,023,241	41,005,155	(18,086)	31,575,545
Employee Benefits	3000-3999	32,302,949	32,142,662	(160,287)	26,407,083
Supplies & Materials	4000-4999	6,425,644	6,455,764	30,120	2,451,305
Services & Other Operating	5000-5999	21,274,414	20,862,529	(411,885)	11,051,207
Capital Outlay	6000-6999	10,870,940	11,132,799	261,859	3,620,928
Payments to Students	7500-7699	577,264	545,770	(31,494)	531,345
Total Expenditures		178,225,122	176,969,763	(1,255,359)	134,120,341
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	411,037
Total Other Sources (Uses)		32,543,968	33,143,968	600,000	17,080,037
<b>TOTAL USES OF FUNDS</b>		<b>210,769,090</b>	<b>210,113,731</b>	<b>(655,359)</b>	<b>151,200,378</b>
<b>ENDING FUND BALANCE</b>		<b>13,796,173</b>	<b>13,796,173</b>	<b>0</b>	<b>71,812,131</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 May 31, 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	78,828,137	
Restricted Budget Allocation	11,459,371	10,991,585	(467,786)	8,173,146	
Total Revenue	92,150,383	91,967,152	(183,231)	87,001,283	
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>103,670,031</b>	<b>(183,231)</b>	<b>98,704,162</b>	
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	40,933,766	40,266,311	(667,455)	36,706,016
Other Staff Salaries	2000-2999	20,978,861	21,016,963	38,102	16,006,260
Employee Benefits	3000-3999	18,577,481	18,536,290	(41,191)	14,966,925
Supplies & Materials	4000-4999	4,363,353	4,341,983	(21,370)	1,649,999
Services & Other Operating	5000-5999	9,712,513	9,937,178	224,665	5,270,578
Capital Outlay	6000-6999	5,749,310	6,083,378	334,068	2,411,076
Payments to Students	7500-7699	387,978	337,928	(50,050)	359,126
Total Expenditures		100,703,262	100,520,031	(183,231)	77,369,980
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>100,920,031</b>	<b>(183,231)</b>	<b>77,769,980</b>
<b>LOCATION OPERATING BALANCE</b>		<b>2,750,000</b>	<b>2,750,000</b>	<b>0</b>	<b>20,934,182</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 May 31, 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	42,532,289
Restricted Budget Allocation	5,637,033	5,191,586	(445,447)	4,005,224
Total Revenue	48,963,374	48,683,005	(280,369)	46,537,513
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>51,851,764</b>	<b>(280,369)</b>	<b>49,706,272</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 21,764,846	21,693,235	(71,611)	20,135,878
Other Staff Salaries	2000-2999 12,127,529	12,063,384	(64,145)	9,606,790
Employee Benefits	3000-3999 10,008,971	9,929,976	(78,995)	8,547,156
Supplies & Materials	4000-4999 1,232,294	1,262,773	30,479	672,761
Services & Other Operating	5000-5999 4,216,487	3,828,385	(388,102)	2,186,823
Capital Outlay	6000-6999 1,346,720	1,620,169	273,449	734,034
Payments to Students	7500-7699 189,286	207,842	18,556	172,219
Total Expenditures	50,886,133	50,605,764	(280,369)	42,055,661
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	411,037
Total Other Sources (Uses)	646,000	646,000	0	645,037
<b>TOTAL USES OF FUNDS</b>	<b>51,532,133</b>	<b>51,251,764</b>	<b>(280,369)</b>	<b>42,700,698</b>
<b>LOCATION OPERATING BALANCE</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>7,005,574</b>
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0