

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**  
General Fund Income and Expenditure Summary  
As of May 31, 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	1,627,550
Other State Sources	8600-8699	16,296,621	17,483,321	1,186,700	13,580,688
Other Local Sources	8800-8899	173,259,570	173,312,159	52,589	173,239,767
Total Revenue		192,120,716	194,384,499	2,263,783	188,448,005
BASIC AID				0	
INCOMING TRANSFERS	8980-8989			0	
<b>TOTAL SOURCES OF FUNDS</b>		<u>224,630,256</u>	<u>226,894,039</u>	<u>2,263,783</u>	<u>220,957,545</u>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	63,929,116	63,344,052	(585,064)	58,488,292
Other Staff Salaries	2000-2999	40,299,840	40,867,747	567,907	32,266,105
Employee Benefits	3000-3999	32,778,731	32,851,033	72,302	28,040,300
Supplies & Materials	4000-4999	5,896,551	5,342,689	(553,862)	2,359,355
Services & Other Operating	5000-5999	20,432,292	20,409,695	(22,597)	12,558,689
Capital Outlay	6000-6999	11,594,750	10,530,690	(1,064,060)	4,547,066
Payments to Students	7500-7699	141,406	211,784	70,378	212,023
Total Expenditures		175,072,686	173,557,690	(1,514,996)	138,471,830
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	39,575,123	3,583,593	35,407,523
Intra Fund Transfers Out	7400-7499	0	0	0	0
Debt Service	7100-7199	425,000	420,186	(4,814)	318,865
Total Other Sources (Uses)		37,300,530	41,079,309	3,778,779	36,810,388
<b>TOTAL USES OF FUNDS</b>		<u>212,373,216</u>	<u>214,636,999</u>	<u>2,263,783</u>	<u>175,282,218</u>
<b>ENDING FUND BALANCE</b>		12,257,040	12,257,040	0	45,675,327
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		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

**SADDLEBACK COLLEGE**  
General Fund Income and Expenditure Summary  
As of May 31, 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	78,547,211
Restricted Budget Allocation	8,776,364	9,286,156	509,792	7,359,676
Total Revenue	88,489,769	88,999,561	509,792	85,906,887
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>97,974,263</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 39,244,469	39,187,462	(57,007)	36,388,602
Other Staff Salaries	2000-2999 20,624,933	20,669,798	44,865	16,340,220
Employee Benefits	3000-3999 18,070,410	18,235,225	164,815	15,795,878
Supplies & Materials	4000-4999 4,111,371	3,923,178	(188,193)	1,609,437
Services & Other Operating	5000-5999 8,776,517	9,281,717	505,200	5,441,691
Capital Outlay	6000-6999 7,672,742	7,682,514	9,772	3,486,763
Payments to Students	7500-7699 66,461	96,801	30,340	78,428
Total Expenditures	98,566,903	99,076,695	509,792	79,141,019
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>79,541,019</b>
<b>LOCATION OPERATING BALANCE</b>	<b>1,590,242</b>	<b>1,590,242</b>	<b>0</b>	<b>18,433,244</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 May 31, 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	43,038,161
Restricted Budget Allocation	5,086,710	7,069,036	1,982,326	4,968,023
Total Revenue	48,666,240	50,648,566	1,982,326	48,006,184
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>54,610,480</b>	<b>1,982,326</b>	<b>51,968,098</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 21,604,498	21,601,436	(3,062)	20,695,794
Other Staff Salaries	2000-2999 12,253,481	12,922,721	669,240	10,082,654
Employee Benefits	3000-3999 10,882,142	10,853,255	(28,887)	9,246,234
Supplies & Materials	4000-4999 1,535,181	1,172,726	(362,455)	644,152
Services & Other Operating	5000-5999 4,072,278	5,128,815	1,056,537	2,870,302
Capital Outlay	6000-6999 1,146,629	1,762,358	615,729	659,575
Payments to Students	7500-7699 74,945	114,983	40,038	133,595
Total Expenditures	51,569,154	53,556,294	1,987,140	44,332,306
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)	318,865
Total Other Sources (Uses)	659,000	654,186	(4,814)	552,865
<b>TOTAL USES OF FUNDS</b>	<b>52,228,154</b>	<b>54,210,480</b>	<b>1,982,326</b>	<b>44,885,171</b>
<b>LOCATION OPERATING BALANCE</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>7,082,927</b>
Reserve for Economic Uncertainties	400,000	400,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0