

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of February 28, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		32,823,629	32,823,629	0	32,823,629
REVENUES:					
Federal Sources	8100-8199	\$ 2,339,290	2,482,940	143,650	552,915
Other State Sources	8600-8699	20,714,307	21,978,052	1,263,745	13,421,516
Other Local Sources	8800-8899	171,107,649	171,099,601	(8,048)	110,776,902
Total Revenue		194,161,246	195,560,593	1,399,347	124,751,333
BASIC AID		450,000	450,000	0	450,000
INCOMING TRANSFERS	8980-8989	230,088	244,925	14,837	0
TOTAL SOURCES OF FUNDS		227,664,963	229,079,147	1,414,184	158,024,962
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,399,814	116,193	37,735,384
Other Staff Salaries	2000-2999	38,655,321	38,882,964	227,643	20,522,701
Employee Benefits	3000-3999	30,471,246	30,554,280	83,034	18,698,500
Supplies & Materials	4000-4999	6,167,978	6,042,987	(124,991)	1,408,041
Services & Other Operating	5000-5999	19,213,075	19,779,712	566,637	9,651,331
Capital Outlay	6000-6999	11,217,556	11,684,191	466,635	2,343,860
Payments to Students	7500-7699	418,033	496,459	78,426	216,326
Total Expenditures		170,426,830	171,840,407	1,413,577	90,576,143
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,350,015	1,350,622	607	1,331,903
Basic Aid Transfers Out		42,567,933	42,567,933	0	29,858,960
Intra Fund Transfers Out	7400-7499	230,088	230,088	0	0
Debt Service	7100-7199	405,000	405,000	0	253,024
Total Other Sources (Uses)		44,553,036	44,553,643	607	31,443,887
TOTAL USES OF FUNDS		214,979,866	216,394,050	1,414,184	122,020,030
ENDING FUND BALANCE		12,685,097	12,685,097	0	36,004,932
Reserve for Economic Uncertainties		9,585,097	9,585,097	0	
Location Reserves for Economic Uncertainties		3,100,000	3,100,000	0	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	11,838,359	11,838,359	0	11,838,359
REVENUES:				
Unrestricted Budget Allocation	\$ 76,293,985	76,293,985	0	48,414,322
Restricted Budget Allocation	10,900,214	11,830,194	929,980	7,824,815
Total Revenue	87,194,199	88,124,179	929,980	56,239,137
BASIC AID	300,000	300,000	0	300,000
INCOMING TRANSFERS	8980-8989 160,365	164,124	3,759	0
TOTAL SOURCES OF FUNDS	99,492,923	100,426,662	933,739	68,377,496
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,214,602	80,050	23,636,998
Other Staff Salaries	2000-2999 20,142,306	20,165,912	23,606	10,629,984
Employee Benefits	3000-3999 17,402,379	17,442,462	40,083	10,452,320
Supplies & Materials	4000-4999 4,319,971	4,259,734	(60,237)	955,429
Services & Other Operating	5000-5999 8,425,902	8,896,488	470,586	4,317,486
Capital Outlay	6000-6999 5,874,093	6,224,614	350,521	1,708,019
Payments to Students	7500-7699 183,355	212,485	29,130	94,277
Total Expenditures	96,482,558	97,416,297	933,739	51,794,513
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 350,000	350,000	0	350,000
Other Transfers	7400-7499 160,365	160,365	0	0
Debt Service	7100-7199 0	0	0	0
Total Other Sources (Uses)	510,365	510,365	0	350,000
TOTAL USES OF FUNDS	96,992,923	97,926,662	933,739	52,144,513
LOCATION OPERATING BALANCE	2,500,000	2,500,000	0	16,232,983
Reserve for Economic Uncertainties	2,500,000	2,500,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2009

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	4,390,923	4,390,923	0	4,390,923
REVENUES:				
Unrestricted Budget Allocation	\$ 40,157,208	40,157,208	0	25,925,245
Restricted Budget Allocation	5,049,910	5,520,177	470,267	3,873,953
Total Revenue	45,207,118	45,677,385	470,267	29,799,198
BASIC AID	150,000	150,000	0	150,000
INCOMING TRANSFERS	8980-8989 69,723	80,801	11,078	0
TOTAL SOURCES OF FUNDS	49,817,764	50,299,109	481,345	34,340,121
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 20,803,438	20,864,791	61,353	12,953,792
Other Staff Salaries	2000-2999 11,355,987	11,653,794	297,807	6,226,161
Employee Benefits	3000-3999 9,482,482	9,537,325	54,843	5,805,921
Supplies & Materials	4000-4999 1,237,430	1,168,059	(69,371)	386,520
Services & Other Operating	5000-5999 3,320,952	3,311,977	(8,975)	1,798,037
Capital Outlay	6000-6999 2,055,962	2,151,747	95,785	494,253
Payments to Students	7500-7699 234,678	283,974	49,296	122,048
Total Expenditures	48,490,929	48,971,667	480,738	27,786,732
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 252,112	252,719	607	234,000
Other Transfers	7400-7499 69,723	69,723	0	0
Debt Service	7100-7199 405,000	405,000	0	253,024
Total Other Sources (Uses)	726,835	727,442	607	487,024
TOTAL USES OF FUNDS	49,217,764	49,699,109	481,345	28,273,756
LOCATION OPERATING BALANCE	600,000	600,000	0	6,066,365
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0