

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of April 30, 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	2,520,102	180,812	895,944
Other State Sources	8600-8699	20,714,307	23,285,672	2,571,365	16,637,048
Other Local Sources	8800-8899	171,107,649	171,099,601	(8,048)	171,486,952
Total Revenue		194,161,246	196,905,375	2,744,129	189,019,944
BASIC AID		450,000	450,000	0	450,000
INCOMING TRANSFERS	8980-8989	230,088	244,925	14,837	(18,112)
TOTAL SOURCES OF FUNDS		227,664,963	230,423,929	2,758,966	222,275,461
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	64,283,621	64,609,055	325,434	48,574,463
Other Staff Salaries	2000-2999	38,655,321	38,915,764	260,443	26,546,543
Employee Benefits	3000-3999	30,471,246	30,572,130	100,884	23,265,776
Supplies & Materials	4000-4999	6,167,978	5,991,578	(176,400)	1,844,617
Services & Other Operating	5000-5999	19,213,075	20,408,018	1,194,943	11,394,356
Capital Outlay	6000-6999	11,217,556	11,779,217	561,661	3,081,219
Payments to Students	7500-7699	418,033	564,697	146,664	366,575
Total Expenditures		170,426,830	172,840,459	2,413,629	115,073,549
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,350,015	1,695,352	345,337	1,676,633
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	44,898,373	345,337	31,788,617
TOTAL USES OF FUNDS		214,979,866	217,738,832	2,758,966	146,862,166
ENDING FUND BALANCE		12,685,097	12,685,097	0	75,413,295
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 April 30, 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	74,967,100
Restricted Budget Allocation	10,900,214	12,622,514	1,722,300	8,919,725
Total Revenue	87,194,199	88,916,499	1,722,300	83,886,825
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	101,218,982	1,726,059	96,025,184
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 40,134,552	40,421,564	287,012	30,575,371
Other Staff Salaries	2000-2999 20,142,306	20,221,859	79,553	13,737,063
Employee Benefits	3000-3999 17,402,379	17,476,113	73,734	13,230,632
Supplies & Materials	4000-4999 4,319,971	4,242,946	(77,025)	1,215,441
Services & Other Operating	5000-5999 8,425,902	9,294,778	868,876	5,240,596
Capital Outlay	6000-6999 5,874,093	6,311,576	437,483	2,278,887
Payments to Students	7500-7699 183,355	239,781	56,426	166,582
Total Expenditures	96,482,558	98,208,617	1,726,059	66,444,572
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	98,718,982	1,726,059	66,794,572
LOCATION OPERATING BALANCE	2,500,000	2,500,000	0	29,230,612
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 April 30, 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	39,408,617
Restricted Budget Allocation	5,049,910	5,636,054	586,144	4,475,508
Total Revenue	45,207,118	45,793,262	586,144	43,884,125
BASIC AID	150,000	150,000	0	150,000
INCOMING TRANSFERS 8980-8989	69,723	80,801	11,078	(18,112)
TOTAL SOURCES OF FUNDS	49,817,764	50,414,986	597,222	48,406,936
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	20,803,438	20,878,070	74,632	16,589,629
Other Staff Salaries 2000-2999	11,355,987	11,632,947	276,960	8,043,935
Employee Benefits 3000-3999	9,482,482	9,527,202	44,720	7,341,065
Supplies & Materials 4000-4999	1,237,430	1,158,307	(79,123)	540,532
Services & Other Operating 5000-5999	3,320,952	3,366,142	45,190	2,109,519
Capital Outlay 6000-6999	2,055,962	2,199,960	143,998	612,914
Payments to Students 7500-7699	234,678	324,916	90,238	199,993
Total Expenditures	48,490,929	49,087,544	596,615	35,437,587
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	49,814,986	597,222	35,924,611
LOCATION OPERATING BALANCE	600,000	600,000	0	12,482,325
Reserve for Economic Uncertainties	600,000	600,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0