

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of October 31, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		25,301,766	25,301,766	0	25,301,766
REVENUES:					
Federal Sources	8100-8199	\$ 2,152,459	2,152,459	0	62,532
Other State Sources	8600-8699	22,642,839	22,861,217	218,378	8,179,823
Other Local Sources	8800-8899	163,009,737	163,009,737	0	20,876,383
Total Revenue		187,805,035	188,023,413	218,378	29,118,738
BASIC AID		450,000	450,000	0	0
INCOMING TRANSFERS	8980-8989	241,003	241,003	0	0
TOTAL SOURCES OF FUNDS		213,797,804	214,016,182	218,378	54,420,504
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	61,262,240	61,220,326	(41,914)	17,087,029
Other Staff Salaries	2000-2999	37,432,855	37,339,882	(92,973)	8,171,899
Employee Benefits	3000-3999	33,439,065	33,443,337	4,272	8,666,112
Supplies & Materials	4000-4999	5,182,680	5,083,668	(99,012)	788,486
Services & Other Operating	5000-5999	18,718,039	18,843,598	125,559	5,008,989
Capital Outlay	6000-6999	12,176,943	12,475,682	298,739	1,898,609
Payments to Students	7500-7699	439,231	455,928	16,697	104,313
Total Expenditures		168,651,053	168,862,421	211,368	41,725,437
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,975,080	1,975,080	0	484,000
Basic Aid Transfers Out		32,403,771	32,403,771	0	0
Intra Fund Transfers Out	7400-7499	241,003	248,013	7,010	0
Debt Service	7100-7199	395,000	395,000	0	48,325
Total Other Sources (Uses)		35,014,854	35,021,864	7,010	532,325
TOTAL USES OF FUNDS		203,665,907	203,884,285	218,378	42,257,762
ENDING FUND BALANCE		10,131,897	10,131,897	0	12,162,742
Reserve for Economic Uncertainties		8,781,897	8,781,897	0	
Location Reserves for Economic Uncertainties		1,350,000	1,350,000	0	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of October 31, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
LOCATION BEGINNING BALANCE		9,619,852	9,619,852	0	9,619,852
REVENUES:					
Unrestricted Budget Allocation		\$ 74,660,580	74,660,580	0	10,140,017
Restricted Budget Allocation		11,680,073	11,680,073	0	4,360,516
Total Revenue		86,340,653	86,340,653	0	14,500,533
BASIC AID		300,000	300,000	0	0
INCOMING TRANSFERS 8980-8989		161,003	161,003	0	0
TOTAL SOURCES OF FUNDS		96,421,508	96,421,508	0	24,120,385
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		37,856,035	37,793,871	(62,164)	10,496,193
Other Staff Salaries 2000-2999		19,821,291	19,757,848	(63,443)	4,263,049
Employee Benefits 3000-3999		16,537,759	16,542,031	4,272	4,783,416
Supplies & Materials 4000-4999		3,653,224	3,559,267	(93,957)	547,077
Services & Other Operating 5000-5999		8,368,799	8,492,775	123,976	1,829,562
Capital Outlay 6000-6999		7,382,139	7,449,748	67,609	1,364,650
Payments to Students 7500-7699		141,258	157,955	16,697	92,033
Total Expenditures		93,760,505	93,753,495	(7,010)	23,375,980
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		1,500,000	1,500,000	0	250,000
Other Transfers 7400-7499		161,003	168,013	7,010	0
Debt Service 7100-7199		0	0	0	0
Total Other Sources (Uses)		1,661,003	1,668,013	7,010	250,000
TOTAL USES OF FUNDS		95,421,508	95,421,508	0	23,625,980
LOCATION OPERATING BALANCE		1,000,000	1,000,000	0	494,405
Reserve for Economic Uncertainties		1,000,000	1,000,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of October 31, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	2,823,009	2,823,009	0	2,823,009
REVENUES:				
Unrestricted Budget Allocation	\$ 38,662,628	38,662,628	0	5,497,310
Restricted Budget Allocation	4,980,580	5,195,746	215,166	1,912,745
Total Revenue	43,643,208	43,858,374	215,166	7,410,055
BASIC AID	150,000	150,000	0	0
INCOMING TRANSFERS 8980-8989	80,000	80,000	0	0
TOTAL SOURCES OF FUNDS	46,696,217	46,911,383	215,166	10,233,064
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	19,157,529	19,177,779	20,250	6,042,118
Other Staff Salaries 2000-2999	10,857,955	10,828,425	(29,530)	2,417,635
Employee Benefits 3000-3999	8,612,151	8,612,151	0	2,614,375
Supplies & Materials 4000-4999	1,102,733	1,101,252	(1,481)	216,098
Services & Other Operating 5000-5999	2,992,876	3,000,613	7,737	926,080
Capital Outlay 6000-6999	2,608,118	2,826,308	218,190	447,395
Payments to Students 7500-7699	297,473	297,473	0	12,280
Total Expenditures	45,628,835	45,844,001	215,166	12,675,981
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	242,382	242,382	0	234,000
Other Transfers 7400-7499	80,000	80,000	0	0
Debt Service 7100-7199	395,000	395,000	0	48,325
Total Other Sources (Uses)	717,382	717,382	0	282,325
TOTAL USES OF FUNDS	46,346,217	46,561,383	215,166	12,958,306
LOCATION OPERATING BALANCE	350,000	350,000	0	(2,725,242)
Reserve for Economic Uncertainties	350,000	350,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0