

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of November 30, 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	2,158,762	6,303	80,271
Other State Sources	8600-8699	22,642,839	23,058,559	415,720	9,406,466
Other Local Sources	8800-8899	163,009,737	163,028,561	18,824	34,239,481
Total Revenue		187,805,035	188,245,882	440,847	43,726,218
BASIC AID		450,000	450,000	0	0
INCOMING TRANSFERS	8980-8989	241,003	168,013	(72,990)	0
TOTAL SOURCES OF FUNDS		213,797,804	214,165,661	367,857	69,027,984
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	61,262,240	59,781,305	(1,480,935)	22,040,582
Other Staff Salaries	2000-2999	37,432,855	37,370,458	(62,397)	11,405,257
Employee Benefits	3000-3999	33,439,065	33,449,794	10,729	10,861,062
Supplies & Materials	4000-4999	5,182,680	5,084,037	(98,643)	1,012,568
Services & Other Operating	5000-5999	18,718,039	17,865,304	(852,735)	6,157,870
Capital Outlay	6000-6999	12,176,943	15,005,074	2,828,131	2,463,216
Payments to Students	7500-7699	439,231	455,928	16,697	233,509
Total Expenditures		168,651,053	169,011,900	360,847	54,174,064
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	96,649
Total Other Sources (Uses)		35,014,854	35,021,864	7,010	580,649
TOTAL USES OF FUNDS		203,665,907	204,033,764	367,857	54,754,713
ENDING FUND BALANCE		10,131,897	10,131,897	0	14,273,271
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 November 30, 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	15,500,966
Restricted Budget Allocation		11,680,073	11,903,179	223,106	5,248,899
Total Revenue		86,340,653	86,563,759	223,106	20,749,865
BASIC AID		300,000	300,000	0	0
INCOMING TRANSFERS	8980-8989	161,003	168,013	7,010	0
TOTAL SOURCES OF FUNDS		96,421,508	96,651,624	230,116	30,369,717
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	37,856,035	37,857,840	1,805	13,672,321
Other Staff Salaries	2000-2999	19,821,291	19,783,410	(37,881)	5,925,641
Employee Benefits	3000-3999	16,537,759	16,548,385	10,626	5,439,991
Supplies & Materials	4000-4999	3,653,224	3,547,301	(105,923)	691,336
Services & Other Operating	5000-5999	8,368,799	8,519,733	150,934	2,322,173
Capital Outlay	6000-6999	7,382,139	7,568,987	186,848	1,809,989
Payments to Students	7500-7699	141,258	157,955	16,697	102,651
Total Expenditures		93,760,505	93,983,611	223,106	29,964,102
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	95,651,624	230,116	30,214,102
LOCATION OPERATING BALANCE		1,000,000	1,000,000	0	155,615
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 November 30, 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	8,206,380
Restricted Budget Allocation		4,980,580	5,195,109	214,529	2,517,930
Total Revenue		43,643,208	43,857,737	214,529	10,724,310
BASIC AID		150,000	150,000	0	0
INCOMING TRANSFERS	8980-8989	80,000	0	(80,000)	0
TOTAL SOURCES OF FUNDS		46,696,217	46,830,746	134,529	13,547,319
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	19,157,529	19,174,789	17,260	7,668,559
Other Staff Salaries	2000-2999	10,857,955	10,827,239	(30,716)	3,389,783
Employee Benefits	3000-3999	8,612,151	8,612,254	103	2,968,604
Supplies & Materials	4000-4999	1,102,733	1,110,622	7,889	271,431
Services & Other Operating	5000-5999	2,992,876	3,005,526	12,650	1,218,925
Capital Outlay	6000-6999	2,608,118	2,735,461	127,343	538,683
Payments to Students	7500-7699	297,473	297,473	0	130,858
Total Expenditures		45,628,835	45,763,364	134,529	16,186,843
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	96,649
Total Other Sources (Uses)		717,382	717,382	0	330,649
TOTAL USES OF FUNDS		46,346,217	46,480,746	134,529	16,517,492
LOCATION OPERATING BALANCE		350,000	350,000	0	(2,970,173)
Reserve for Economic Uncertainties		350,000	350,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0