

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of February 29, 2008

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	2,173,169	20,710	374,361
Other State Sources	8600-8699	22,642,839	23,015,944	373,105	14,507,921
Other Local Sources	8800-8899	163,009,737	163,028,561	18,824	108,958,691
Total Revenue		187,805,035	188,217,674	412,639	123,840,973
BASIC AID		450,000	450,000	0	450,000
INCOMING TRANSFERS	8980-8989	241,003	168,013	(72,990)	265,555
TOTAL SOURCES OF FUNDS		213,797,804	214,137,453	339,649	149,858,294
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	61,262,240	59,905,844	(1,356,396)	36,322,954
Other Staff Salaries	2000-2999	37,432,855	37,417,758	(15,097)	19,737,454
Employee Benefits	3000-3999	33,439,065	33,474,155	35,090	22,098,362
Supplies & Materials	4000-4999	5,182,680	4,767,943	(414,737)	1,408,794
Services & Other Operating	5000-5999	18,718,039	17,241,283	(1,476,756)	8,559,793
Capital Outlay	6000-6999	12,176,943	15,575,060	3,398,117	3,956,522
Payments to Students	7500-7699	439,231	600,014	160,783	259,702
Total Expenditures		168,651,053	168,982,057	331,004	92,343,581
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,975,080	1,975,080	0	1,975,080
Basic Aid Transfers Out		32,403,771	32,403,771	0	15,173,771
Intra Fund Transfers Out	7400-7499	241,003	249,648	8,645	249,648
Debt Service	7100-7199	395,000	395,000	0	243,611
Total Other Sources (Uses)		35,014,854	35,023,499	8,645	17,642,110
TOTAL USES OF FUNDS		203,665,907	204,005,556	339,649	109,985,691
ENDING FUND BALANCE		10,131,897	10,131,897	0	39,872,603
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 February 29, 2008

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	49,680,970
Restricted Budget Allocation		11,680,073	11,867,769	187,696	7,511,300
Total Revenue		86,340,653	86,528,349	187,696	57,192,270
BASIC AID		300,000	300,000	0	300,000
INCOMING TRANSFERS	8980-8989	161,003	168,013	7,010	168,013
TOTAL SOURCES OF FUNDS		96,421,508	96,616,214	194,706	67,280,135
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	37,856,035	37,876,990	20,955	22,846,971
Other Staff Salaries	2000-2999	19,821,291	19,981,373	160,082	10,139,606
Employee Benefits	3000-3999	16,537,759	16,586,065	48,306	9,704,288
Supplies & Materials	4000-4999	3,653,224	3,336,092	(317,132)	957,153
Services & Other Operating	5000-5999	8,368,799	8,448,308	79,509	3,684,569
Capital Outlay	6000-6999	7,382,139	7,491,293	109,154	3,007,447
Payments to Students	7500-7699	141,258	228,080	86,822	120,239
Total Expenditures		93,760,505	93,948,201	187,696	50,460,273
OTHER FINANCING SOURCES/(USES):					
Transfers Out	7300-7399	1,500,000	1,500,000	0	1,500,000
Other Transfers	7400-7499	161,003	168,013	7,010	168,013
Debt Service	7100-7199	0	0	0	0
Total Other Sources (Uses)		1,661,003	1,668,013	7,010	1,668,013
TOTAL USES OF FUNDS		95,421,508	95,616,214	194,706	52,128,286
LOCATION OPERATING BALANCE		1,000,000	1,000,000	0	15,151,849
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 February 29, 2008

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	25,434,277
Restricted Budget Allocation		4,980,580	5,202,311	221,731	3,873,185
Total Revenue		43,643,208	43,864,939	221,731	29,307,462
BASIC AID		150,000	150,000	0	150,000
INCOMING TRANSFERS 8980-8989		80,000	0	(80,000)	81,635
TOTAL SOURCES OF FUNDS		46,696,217	46,837,948	141,731	32,362,106
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		19,157,529	19,291,778	134,249	12,304,762
Other Staff Salaries 2000-2999		10,857,955	10,851,501	(6,454)	5,928,765
Employee Benefits 3000-3999		8,612,151	8,663,716	51,565	5,269,451
Supplies & Materials 4000-4999		1,102,733	1,018,661	(84,072)	368,786
Services & Other Operating 5000-5999		2,992,876	3,044,898	52,022	1,624,348
Capital Outlay 6000-6999		2,608,118	2,526,943	(81,175)	766,013
Payments to Students 7500-7699		297,473	371,434	73,961	139,463
Total Expenditures		45,628,835	45,768,931	140,096	26,401,588
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		242,382	242,382	0	242,382
Other Transfers 7400-7499		80,000	81,635	1,635	81,635
Debt Service 7100-7199		395,000	395,000	0	243,611
Total Other Sources (Uses)		717,382	719,017	1,635	567,628
TOTAL USES OF FUNDS		46,346,217	46,487,948	141,731	26,969,216
LOCATION OPERATING BALANCE		350,000	350,000	0	5,392,890
Reserve for Economic Uncertainties		350,000	350,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0