

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary

As of April 30, 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	2,179,416	26,957	768,344
Other State Sources	8600-8699	22,642,839	23,097,316	454,477	17,549,750
Other Local Sources	8800-8899	163,009,737	163,029,082	19,345	166,181,515
Total Revenue		187,805,035	188,305,814	500,779	184,499,609
BASIC AID		450,000	450,000	0	450,000
INCOMING TRANSFERS	8980-8989	241,003	250,848	9,845	265,555
TOTAL SOURCES OF FUNDS		213,797,804	214,308,428	510,624	210,516,930
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	61,262,240	59,867,067	(1,395,173)	46,190,789
Other Staff Salaries	2000-2999	37,432,855	36,642,438	(790,417)	25,388,664
Employee Benefits	3000-3999	33,439,065	33,438,547	(518)	26,224,473
Supplies & Materials	4000-4999	5,182,680	4,838,854	(343,826)	1,797,249
Services & Other Operating	5000-5999	18,718,039	17,255,396	(1,462,643)	10,300,915
Capital Outlay	6000-6999	12,176,943	16,486,587	4,309,644	5,123,268
Payments to Students	7500-7699	439,231	623,751	184,520	379,575
Total Expenditures		168,651,053	169,152,640	501,587	115,404,933
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	32,403,771
Intra Fund Transfers Out	7400-7499	241,003	250,040	9,037	249,648
Debt Service	7100-7199	395,000	395,000	0	243,611
Total Other Sources (Uses)		35,014,854	35,023,891	9,037	34,872,110
TOTAL USES OF FUNDS		203,665,907	204,176,531	510,624	150,277,043
ENDING FUND BALANCE		10,131,897	10,131,897	0	60,239,887
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 April 30, 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	74,021,792
Restricted Budget Allocation		11,680,073	11,940,211	260,138	8,852,030
Total Revenue		86,340,653	86,600,791	260,138	82,873,822
BASIC AID		300,000	300,000	0	300,000
INCOMING TRANSFERS 8980-8989		161,003	168,821	7,818	168,013
TOTAL SOURCES OF FUNDS		96,421,508	96,689,464	267,956	92,961,687
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		37,856,035	37,849,877	(6,158)	29,190,616
Other Staff Salaries 2000-2999		19,821,291	19,182,996	(638,295)	13,005,298
Employee Benefits 3000-3999		16,537,759	16,560,421	22,662	12,169,356
Supplies & Materials 4000-4999		3,653,224	3,395,273	(257,951)	1,252,072
Services & Other Operating 5000-5999		8,368,799	8,467,504	98,705	4,738,583
Capital Outlay 6000-6999		7,382,139	8,306,057	923,918	3,587,290
Payments to Students 7500-7699		141,258	259,323	118,065	157,787
Total Expenditures		93,760,505	94,021,451	260,946	64,101,002
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	95,689,464	267,956	65,769,015
LOCATION OPERATING BALANCE		1,000,000	1,000,000	0	27,192,672
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 April 30, 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	37,725,400
Restricted Budget Allocation	4,980,580	5,217,554	236,974	4,434,788
Total Revenue	43,643,208	43,880,182	236,974	42,160,188
BASIC AID	150,000	150,000	0	150,000
INCOMING TRANSFERS 8980-8989	80,000	82,027	2,027	81,635
TOTAL SOURCES OF FUNDS	46,696,217	46,935,218	239,001	45,214,832
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	19,157,529	19,265,114	107,585	15,530,377
Other Staff Salaries 2000-2999	10,857,955	10,870,307	12,352	7,665,615
Employee Benefits 3000-3999	8,612,151	8,663,018	50,867	6,614,820
Supplies & Materials 4000-4999	1,102,733	1,027,986	(74,747)	454,990
Services & Other Operating 5000-5999	2,992,876	3,039,425	46,549	1,912,866
Capital Outlay 6000-6999	2,608,118	2,636,031	27,913	1,324,468
Payments to Students 7500-7699	297,473	363,928	66,455	221,788
Total Expenditures	45,628,835	45,865,809	236,974	33,724,924
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	242,382	242,382	0	242,382
Other Transfers 7400-7499	80,000	82,027	2,027	81,635
Debt Service 7100-7199	395,000	395,000	0	243,611
Total Other Sources (Uses)	717,382	719,409	2,027	567,628
TOTAL USES OF FUNDS	46,346,217	46,585,218	239,001	34,292,552
LOCATION OPERATING BALANCE	350,000	350,000	0	10,922,280
Reserve for Economic Uncertainties	350,000	350,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0