

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary

As of September 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	2,152,459	0	47,076
Other State Sources	8600-8699	22,642,839	22,642,839	0	6,573,600
Other Local Sources	8800-8899	163,009,737	163,009,737	0	19,432,151
Total Revenue		187,805,035	187,805,035	0	26,052,827
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	213,797,804	0	51,354,593
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	61,262,240	61,217,226	(45,014)	12,313,866
Other Staff Salaries	2000-2999	37,432,855	37,371,252	(61,603)	5,408,169
Employee Benefits	3000-3999	33,439,065	33,449,286	10,221	6,182,284
Supplies & Materials	4000-4999	5,182,680	5,075,565	(107,115)	618,996
Services & Other Operating	5000-5999	18,718,039	18,846,138	128,099	3,822,761
Capital Outlay	6000-6999	12,176,943	12,242,357	65,414	1,543,379
Payments to Students	7500-7699	439,231	449,229	9,998	4,751
Total Expenditures		168,651,053	168,651,053	0	29,894,206
OTHER FINANCING USES:					
Inter Fund Transfers Out	7300-7399	1,975,080	1,975,080	0	0
Basic Aid Transfers Out		32,403,771	32,403,771	0	0
Intra Fund Transfers Out	7400-7499	241,003	241,003	0	0
Debt Service	7100-7199	395,000	395,000	0	151,936
Total Other Sources (Uses)		35,014,854	35,014,854	0	151,936
TOTAL USES OF FUNDS		203,665,907	203,665,907	0	30,046,142
ENDING FUND BALANCE		10,131,897	10,131,897	0	21,308,451
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 September 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	8,656,213
Restricted Budget Allocation	11,680,073	11,680,073	0	4,253,633
Total Revenue	86,340,653	86,340,653	0	12,909,846
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	22,529,698
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	37,856,035	37,806,771	(49,264)	7,437,937
Other Staff Salaries 2000-2999	19,821,291	19,770,218	(51,073)	2,842,246
Employee Benefits 3000-3999	16,537,759	16,547,980	10,221	3,565,051
Supplies & Materials 4000-4999	3,653,224	3,556,973	(96,251)	424,934
Services & Other Operating 5000-5999	8,368,799	8,503,035	134,236	1,300,387
Capital Outlay 6000-6999	7,382,139	7,424,272	42,133	1,120,414
Payments to Students 7500-7699	141,258	151,256	9,998	1,751
Total Expenditures	93,760,505	93,760,505	0	16,692,720
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	1,500,000	1,500,000	0	0
Other Transfers 7400-7499	161,003	161,003	0	0
Debt Service 7100-7199	0	0	0	0
Total Other Sources (Uses)	1,661,003	1,661,003	0	0
TOTAL USES OF FUNDS	95,421,508	95,421,508	0	16,692,720
LOCATION OPERATING BALANCE	1,000,000	1,000,000	0	5,836,978
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 September 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	4,761,667
Restricted Budget Allocation		4,980,580	4,980,580	0	1,807,604
Total Revenue		43,643,208	43,643,208	0	6,569,271
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	46,696,217	0	9,392,280
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		19,157,529	19,161,779	4,250	4,486,977
Other Staff Salaries 2000-2999		10,857,955	10,847,425	(10,530)	1,575,029
Employee Benefits 3000-3999		8,612,151	8,612,151	0	1,954,808
Supplies & Materials 4000-4999		1,102,733	1,097,993	(4,740)	159,804
Services & Other Operating 5000-5999		2,992,876	2,993,555	679	677,554
Capital Outlay 6000-6999		2,608,118	2,618,459	10,341	355,326
Payments to Students 7500-7699		297,473	297,473	0	3,001
Total Expenditures		45,628,835	45,628,835	0	9,212,499
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		242,382	242,382	0	0
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	48,325
TOTAL USES OF FUNDS		46,346,217	46,346,217	0	9,260,824
LOCATION OPERATING BALANCE		350,000	350,000	0	131,456
Reserve for Economic Uncertainties		350,000	350,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0