

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of February 28, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		26,494,101	26,494,101	0	26,494,101
REVENUES:					
Federal Sources	8100-8199	\$ 1,402,406	1,398,065	(4,341)	520,244
Other State Sources	8600-8699	21,889,057	23,035,074	1,146,017	17,027,296
Other Local Sources	8800-8899	155,202,130	155,202,130	0	101,557,428
Total Revenue		178,493,593	179,635,269	1,141,676	119,104,968
BASIC AID		4,399,145	4,399,145	0	4,399,145
INCOMING TRANSFERS	8980-8989	314,946	314,946	0	314,946
TOTAL SOURCES OF FUNDS		209,701,785	210,843,461	1,141,676	150,313,160
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	54,944,055	55,058,864	114,809	32,589,257
Other Staff Salaries	2000-2999	33,262,862	33,763,253	500,391	18,313,818
Employee Benefits	3000-3999	31,570,120	31,705,124	135,004	15,835,123
Supplies & Materials	4000-4999	4,373,861	4,402,793	28,932	1,385,715
Services & Other Operating	5000-5999	16,549,592	16,524,321	(25,271)	8,058,403
Capital Outlay	6000-6999	12,320,408	12,593,476	273,068	3,725,160
Payments to Students	7500-7699	336,478	451,221	114,743	266,822
Total Expenditures		153,357,376	154,499,052	1,141,676	80,174,298
OTHER FINANCING USES:					
Transfers Out	7300-7399	706,000	706,000	0	584,000
Basic Aid Transfers Out		40,463,291	40,463,291	0	4,200,000
Basic Aid Restricted	7400-7499	4,629,069	4,629,069	0	4,629,069
Debt Service	7100-7199	800,568	800,568	0	549,995
Total Other Sources (Uses)		46,598,928	46,598,928	0	9,963,064
TOTAL USES OF FUNDS		199,956,304	201,097,980	1,141,676	90,137,362
ENDING FUND BALANCE		9,745,481	9,745,481	0	60,175,798
Reserve for Economic Uncertainties		7,697,487	7,697,487	0	
Location Reserves for Economic Uncertainties		2,047,994	2,047,994	0	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	11,983,069	11,983,069	0	11,983,069
REVENUES:				
Unrestricted Budget Allocation	\$ 65,741,047	65,741,047	0	42,993,229
Restricted Budget Allocation	9,931,267	10,523,050	591,783	7,273,263
Total Revenue	75,672,314	76,264,097	591,783	50,266,492
BASIC AID	2,500,000	2,500,000	0	2,500,000
INCOMING TRANSFERS 8980-8989	157,294	157,294	0	157,294
TOTAL SOURCES OF FUNDS	90,312,677	90,904,460	591,783	64,906,855
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	35,000,019	35,065,432	65,413	20,461,457
Other Staff Salaries 2000-2999	17,508,339	17,946,387	438,048	9,398,102
Employee Benefits 3000-3999	15,880,247	15,966,566	86,319	9,098,993
Supplies & Materials 4000-4999	3,218,687	3,153,975	(64,712)	1,012,489
Services & Other Operating 5000-5999	7,795,800	7,786,747	(9,053)	3,295,879
Capital Outlay 6000-6999	7,835,883	7,873,823	37,940	2,405,780
Payments to Students 7500-7699	126,961	164,789	37,828	94,969
Total Expenditures	87,365,936	87,957,719	591,783	45,767,669
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	350,000	350,000	0	350,000
Other Transfers 7400-7499	157,294	157,294	0	157,294
Debt Service 7100-7199	414,447	414,447	0	310,835
Total Other Sources (Uses)	921,741	921,741	0	818,129
TOTAL USES OF FUNDS	88,287,677	88,879,460	591,783	46,585,798
LOCATION OPERATING BALANCE	2,025,000	2,025,000	0	18,321,057
Reserve for Economic Uncertainties	2,025,000	2,025,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	4,041,770	4,041,770	0	4,041,770
REVENUES:				
Unrestricted Budget Allocation	\$ 33,282,476	33,282,476	0	21,916,584
Restricted Budget Allocation	4,886,614	5,436,507	549,893	3,852,329
Total Revenue	38,169,090	38,718,983	549,893	25,768,913
BASIC AID	1,095,000	1,095,000	0	1,095,000
INCOMING TRANSFERS 8980-8989	157,652	157,652	0	157,652
TOTAL SOURCES OF FUNDS	43,463,512	44,013,405	549,893	31,063,335
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	17,537,834	17,587,230	49,396	11,180,650
Other Staff Salaries 2000-2999	9,834,146	9,907,610	73,464	5,599,905
Employee Benefits 3000-3999	8,085,061	8,133,746	48,685	4,993,365
Supplies & Materials 4000-4999	958,580	1,039,301	80,721	317,944
Services & Other Operating 5000-5999	2,590,184	2,623,571	33,387	1,441,802
Capital Outlay 6000-6999	3,429,294	3,616,994	187,700	773,466
Payments to Students 7500-7699	209,517	286,057	76,540	171,478
Total Expenditures	42,644,616	43,194,509	549,893	24,478,610
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	356,000	356,000	0	234,000
Other Transfers 7400-7499	76,775	76,775	0	76,775
Debt Service 7100-7199	386,121	386,121	0	239,159
Total Other Sources (Uses)	818,896	818,896	0	549,934
TOTAL USES OF FUNDS	43,463,512	44,013,405	549,893	25,028,544
LOCATION OPERATING BALANCE	0	0	0	6,034,791
Reserve for Economic Uncertainties	0	0	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0