

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of March 31, 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)	656,889
Other State Sources	8600-8699	21,889,057	23,174,310	1,285,253	18,028,483
Other Local Sources	8800-8899	155,202,130	155,202,130	0	110,012,975
Total Revenue		178,493,593	179,774,505	1,280,912	128,698,347
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	210,982,697	1,280,912	159,906,539
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	54,944,055	55,036,652	92,597	37,298,731
Other Staff Salaries	2000-2999	33,262,862	33,765,375	502,513	21,017,961
Employee Benefits	3000-3999	31,570,120	31,707,480	137,360	22,419,044
Supplies & Materials	4000-4999	4,373,861	4,444,083	70,222	1,575,178
Services & Other Operating	5000-5999	16,549,592	16,509,469	(40,123)	9,572,336
Capital Outlay	6000-6999	12,320,408	12,710,843	390,435	4,497,067
Payments to Students	7500-7699	336,478	460,677	124,199	286,681
Total Expenditures		153,357,376	154,634,579	1,277,203	96,666,998
OTHER FINANCING USES:					
Transfers Out	7300-7399	706,000	706,000	0	634,000
Basic Aid Transfers Out		40,463,291	40,463,291	0	29,363,000
Basic Aid Restricted	7400-7499	4,629,069	4,632,778	3,709	4,629,069
Debt Service	7100-7199	800,568	800,568	0	653,606
Total Other Sources (Uses)		46,598,928	46,602,637	3,709	35,279,675
TOTAL USES OF FUNDS		199,956,304	201,237,216	1,280,912	131,946,673
ENDING FUND BALANCE		9,745,481	9,745,481	0	27,959,866
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 March 31, 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	46,299,376
Restricted Budget Allocation	9,931,267	10,590,756	659,489	8,353,798
Total Revenue	75,672,314	76,331,803	659,489	54,653,174
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	90,972,166	659,489	69,293,537
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	35,000,019	35,062,858	62,839	23,514,715
Other Staff Salaries 2000-2999	17,508,339	17,928,292	419,953	10,777,844
Employee Benefits 3000-3999	15,880,247	15,969,074	88,827	10,288,430
Supplies & Materials 4000-4999	3,218,687	3,188,713	(29,974)	1,135,779
Services & Other Operating 5000-5999	7,795,800	7,795,553	(247)	3,971,587
Capital Outlay 6000-6999	7,835,883	7,918,322	82,439	2,954,467
Payments to Students 7500-7699	126,961	158,904	31,943	104,485
Total Expenditures	87,365,936	88,021,716	655,780	52,747,307
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	350,000	350,000	0	350,000
Other Transfers 7400-7499	157,294	161,003	3,709	157,294
Debt Service 7100-7199	414,447	414,447	0	414,447
Total Other Sources (Uses)	921,741	925,450	3,709	921,741
TOTAL USES OF FUNDS	88,287,677	88,947,166	659,489	53,669,048
LOCATION OPERATING BALANCE	2,025,000	2,025,000	0	15,624,489
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 March 31, 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	23,559,821
Restricted Budget Allocation	4,886,614	5,493,209	606,595	4,378,620
Total Revenue	38,169,090	38,775,685	606,595	27,938,441
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	44,070,107	606,595	33,232,863
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	17,537,834	17,581,592	43,758	12,723,752
Other Staff Salaries 2000-2999	9,834,146	9,923,986	89,840	6,443,503
Employee Benefits 3000-3999	8,085,061	8,133,325	48,264	5,645,911
Supplies & Materials 4000-4999	958,580	1,034,394	75,814	357,898
Services & Other Operating 5000-5999	2,590,184	2,634,708	44,524	1,565,627
Capital Outlay 6000-6999	3,429,294	3,641,808	212,514	989,214
Payments to Students 7500-7699	209,517	301,398	91,881	181,821
Total Expenditures	42,644,616	43,251,211	606,595	27,907,726
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	356,000	356,000	0	284,000
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	599,934
TOTAL USES OF FUNDS	43,463,512	44,070,107	606,595	28,507,660
LOCATION OPERATING BALANCE	0	0	0	4,725,203
Reserve for Economic Uncertainties	0	0	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0