

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of May 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)	900,216
Other State Sources	8600-8699	21,889,057	23,890,591	2,001,534	21,479,203
Other Local Sources	8800-8899	155,202,130	155,391,880	189,750	157,975,612
Total Revenue		178,493,593	180,680,536	2,186,943	180,355,031
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	211,888,728	2,186,943	211,563,223
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	54,944,055	55,309,980	365,925	47,135,808
Other Staff Salaries	2000-2999	33,262,862	33,681,058	418,196	26,285,559
Employee Benefits	3000-3999	31,570,120	31,716,775	146,655	26,521,161
Supplies & Materials	4000-4999	4,373,861	4,558,100	184,239	1,984,193
Services & Other Operating	5000-5999	16,549,592	16,863,980	314,388	11,081,176
Capital Outlay	6000-6999	12,320,408	12,928,578	608,170	6,017,953
Payments to Students	7500-7699	336,478	475,139	138,661	428,188
Total Expenditures		153,357,376	155,533,610	2,176,234	119,454,038
OTHER FINANCING USES:					
Transfers Out	7300-7399	706,000	713,000	7,000	712,978
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	701,931
Total Other Sources (Uses)		46,598,928	46,609,637	10,709	35,406,978
TOTAL USES OF FUNDS		199,956,304	202,143,247	2,186,943	154,861,016
ENDING FUND BALANCE		9,745,481	9,745,481	0	56,702,207
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 May 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	65,405,940
Restricted Budget Allocation	9,931,267	10,997,317	1,066,050	9,401,496
Total Revenue	75,672,314	76,738,364	1,066,050	74,807,436
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	91,378,727	1,066,050	89,447,799
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	35,000,019	35,344,499	344,480	29,929,060
Other Staff Salaries 2000-2999	17,508,339	17,846,098	337,759	13,477,727
Employee Benefits 3000-3999	15,880,247	15,977,034	96,787	12,696,349
Supplies & Materials 4000-4999	3,218,687	3,256,551	37,864	1,408,538
Services & Other Operating 5000-5999	7,795,800	7,775,925	(19,875)	4,837,959
Capital Outlay 6000-6999	7,835,883	8,046,859	210,976	3,648,624
Payments to Students 7500-7699	126,961	181,311	54,350	163,128
Total Expenditures	87,365,936	88,428,277	1,062,341	66,161,385
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	89,353,727	1,066,050	67,083,126
LOCATION OPERATING BALANCE	2,025,000	2,025,000	0	22,364,673
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 May 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	33,068,539
Restricted Budget Allocation	4,886,614	5,517,015	630,401	4,947,168
Total Revenue	38,169,090	38,799,491	630,401	38,015,707
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	44,093,913	630,401	43,310,129
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	17,537,834	17,585,919	48,085	15,909,934
Other Staff Salaries 2000-2999	9,834,146	9,912,470	78,324	8,044,594
Employee Benefits 3000-3999	8,085,061	8,130,213	45,152	6,944,675
Supplies & Materials 4000-4999	958,580	1,064,371	105,791	483,812
Services & Other Operating 5000-5999	2,590,184	2,588,782	(1,402)	1,854,134
Capital Outlay 6000-6999	3,429,294	3,692,809	263,515	1,646,944
Payments to Students 7500-7699	209,517	293,453	83,936	264,685
Total Expenditures	42,644,616	43,268,017	623,401	35,148,778
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	356,000	363,000	7,000	362,978
Other Transfers 7400-7499	76,775	76,775	0	76,775
Debt Service 7100-7199	386,121	386,121	0	287,484
Total Other Sources (Uses)	818,896	825,896	7,000	727,237
TOTAL USES OF FUNDS	43,463,512	44,093,913	630,401	35,876,015
LOCATION OPERATING BALANCE	0	0	0	7,434,114
Reserve for Economic Uncertainties	0	0	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0