

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of June 30, 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)	1,264,817
Other State Sources	8600-8699	21,889,057	23,961,115	2,072,058	22,720,859
Other Local Sources	8800-8899	155,202,130	155,389,424	187,294	159,753,569
Total Revenue		178,493,593	180,748,604	2,255,011	183,739,245
BASIC AID		4,399,145	4,399,145	0	4,399,145
INCOMING TRANSFERS	8980-8989	314,946	314,946	0	399,531
TOTAL SOURCES OF FUNDS		209,701,785	211,956,796	2,255,011	215,032,022
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	54,944,055	55,367,912	423,857	53,211,962
Other Staff Salaries	2000-2999	33,262,862	33,708,888	446,026	31,457,339
Employee Benefits	3000-3999	31,570,120	31,693,126	123,006	29,241,881
Supplies & Materials	4000-4999	4,373,861	4,602,534	228,673	2,382,157
Services & Other Operating	5000-5999	16,549,592	16,836,240	286,648	12,239,484
Capital Outlay	6000-6999	12,320,408	12,919,686	599,278	7,893,808
Payments to Students	7500-7699	336,478	473,292	136,814	464,495
Total Expenditures		153,357,376	155,601,678	2,244,302	136,891,126
OTHER FINANCING USES:					
Transfers Out	7300-7399	706,000	713,000	7,000	4,610,870
Basic Aid Transfers Out		40,463,291	40,463,291	0	42,793,105
Basic Aid Restricted	7400-7499	4,629,069	4,632,778	3,709	4,634,588
Debt Service	7100-7199	800,568	800,568	0	800,568
Total Other Sources (Uses)		46,598,928	46,609,637	10,709	52,839,131
TOTAL USES OF FUNDS		199,956,304	202,211,315	2,255,011	189,730,257
ENDING FUND BALANCE		9,745,481	9,745,481	0	25,301,765
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 June 30, 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	66,187,468
Restricted Budget Allocation	9,931,267	11,057,577	1,126,310	8,877,380
Total Revenue	75,672,314	76,798,624	1,126,310	75,064,848
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	91,438,987	1,126,310	89,705,211
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	35,000,019	35,382,593	382,574	33,291,554
Other Staff Salaries 2000-2999	17,508,339	17,845,620	337,281	16,192,936
Employee Benefits 3000-3999	15,880,247	15,960,870	80,623	14,131,136
Supplies & Materials 4000-4999	3,218,687	3,272,356	53,669	1,648,088
Services & Other Operating 5000-5999	7,795,800	7,787,213	(8,587)	5,831,364
Capital Outlay 6000-6999	7,835,883	8,059,617	223,734	4,217,776
Payments to Students 7500-7699	126,961	180,268	53,307	165,765
Total Expenditures	87,365,936	88,488,537	1,122,601	75,478,619
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	350,000	350,000	0	4,031,290
Other Transfers 7400-7499	157,294	161,003	3,709	161,003
Debt Service 7100-7199	414,447	414,447	0	414,447
Total Other Sources (Uses)	921,741	925,450	3,709	4,606,740
TOTAL USES OF FUNDS	88,287,677	89,413,987	1,126,310	80,085,359
LOCATION OPERATING BALANCE	2,025,000	2,025,000	0	9,619,852
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 June 30, 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	33,393,011
Restricted Budget Allocation	4,886,614	5,524,823	638,209	5,114,317
Total Revenue	38,169,090	38,807,299	638,209	38,507,328
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	44,101,721	638,209	43,801,750
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	17,537,834	17,608,739	70,905	17,567,954
Other Staff Salaries 2000-2999	9,834,146	9,921,713	87,567	9,633,513
Employee Benefits 3000-3999	8,085,061	8,131,994	46,933	7,708,755
Supplies & Materials 4000-4999	958,580	1,086,019	127,439	595,416
Services & Other Operating 5000-5999	2,590,184	2,560,392	(29,792)	2,164,621
Capital Outlay 6000-6999	3,429,294	3,674,319	245,025	2,182,444
Payments to Students 7500-7699	209,517	292,649	83,132	298,354
Total Expenditures	42,644,616	43,275,825	631,209	40,151,057
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	78,585
Debt Service 7100-7199	386,121	386,121	0	386,121
Total Other Sources (Uses)	818,896	825,896	7,000	827,684
TOTAL USES OF FUNDS	43,463,512	44,101,721	638,209	40,978,741
LOCATION OPERATING BALANCE	0	0	0	2,823,009
Reserve for Economic Uncertainties	0	0	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0