

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary  
As of April 30, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>					
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)	716,817
Other State Sources	8600-8699	21,889,057	23,724,141	1,835,084	19,886,375
Other Local Sources	8800-8899	155,202,130	155,391,880	189,750	154,724,546
Total Revenue		178,493,593	180,514,086	2,020,493	175,327,738
BASIC AID		4,399,145	4,399,145	0	4,399,145
INCOMING TRANSFERS	8980-8989	314,946	314,946	0	314,946
<b>TOTAL SOURCES OF FUNDS</b>		<b>209,701,785</b>	<b>211,722,278</b>	<b>2,020,493</b>	<b>206,535,930</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	54,944,055	55,204,602	260,547	42,291,416
Other Staff Salaries	2000-2999	33,262,862	33,642,600	379,738	23,574,960
Employee Benefits	3000-3999	31,570,120	31,736,199	166,079	24,564,631
Supplies & Materials	4000-4999	4,373,861	4,496,275	122,414	1,741,272
Services & Other Operating	5000-5999	16,549,592	16,909,173	359,581	10,365,818
Capital Outlay	6000-6999	12,320,408	12,928,409	608,001	5,222,572
Payments to Students	7500-7699	336,478	456,902	120,424	365,164
Total Expenditures		153,357,376	155,374,160	2,016,784	108,125,833
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	701,931
Total Other Sources (Uses)		46,598,928	46,602,637	3,709	35,328,000
<b>TOTAL USES OF FUNDS</b>		<b>199,956,304</b>	<b>201,976,797</b>	<b>2,020,493</b>	<b>143,453,833</b>
<b>ENDING FUND BALANCE</b>		<b>9,745,481</b>	<b>9,745,481</b>	<b>0</b>	<b>63,082,097</b>
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 April 30, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>				
LOCATION BEGINNING BALANCE	11,983,069	11,983,069	0	11,983,069
REVENUES:				
Unrestricted Budget Allocation	\$ 65,741,047	65,741,047	0	64,309,493
Restricted Budget Allocation	9,931,267	10,830,867	899,600	8,778,709
Total Revenue	75,672,314	76,571,914	899,600	73,088,202
BASIC AID	2,500,000	2,500,000	0	2,500,000
INCOMING TRANSFERS                      8980-8989	157,294	157,294	0	157,294
<b>TOTAL SOURCES OF FUNDS</b>	<b>90,312,677</b>	<b>91,212,277</b>	<b>899,600</b>	<b>87,728,565</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries                      1000-1999	35,000,019	35,243,193	243,174	26,781,081
Other Staff Salaries                    2000-2999	17,508,339	17,812,158	303,819	12,092,270
Employee Benefits                    3000-3999	15,880,247	15,996,545	116,298	11,488,986
Supplies & Materials                   4000-4999	3,218,687	3,208,757	(9,930)	1,248,825
Services & Other Operating           5000-5999	7,795,800	7,808,196	12,396	4,427,080
Capital Outlay                        6000-6999	7,835,883	8,026,271	190,388	3,374,054
Payments to Students                7500-7699	126,961	166,707	39,746	151,487
Total Expenditures	87,365,936	88,261,827	895,891	59,563,783
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
<b>TOTAL USES OF FUNDS</b>	<b>88,287,677</b>	<b>89,187,277</b>	<b>899,600</b>	<b>60,485,524</b>
<b>LOCATION OPERATING BALANCE</b>	<b>2,025,000</b>	<b>2,025,000</b>	<b>0</b>	<b>27,243,041</b>
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 April 30, 2007

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>				
LOCATION BEGINNING BALANCE	4,041,770	4,041,770	0	4,041,770
REVENUES:				
Unrestricted Budget Allocation	\$ 33,282,476	33,282,476	0	32,495,976
Restricted Budget Allocation	4,886,614	5,517,015	630,401	4,676,871
Total Revenue	38,169,090	38,799,491	630,401	37,172,847
BASIC AID	1,095,000	1,095,000	0	1,095,000
INCOMING TRANSFERS                      8980-8989	157,652	157,652	0	157,652
<b>TOTAL SOURCES OF FUNDS</b>	<b>43,463,512</b>	<b>44,093,913</b>	<b>630,401</b>	<b>42,467,269</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries                      1000-1999	17,537,834	17,586,847	49,013	14,331,921
Other Staff Salaries                    2000-2999	9,834,146	9,913,895	79,749	7,209,826
Employee Benefits                    3000-3999	8,085,061	8,130,126	45,065	6,294,093
Supplies & Materials                   4000-4999	958,580	1,062,978	104,398	403,812
Services & Other Operating           5000-5999	2,590,184	2,591,834	1,650	1,712,021
Capital Outlay                        6000-6999	3,429,294	3,699,517	270,223	1,278,469
Payments to Students                7500-7699	209,517	289,820	80,303	213,302
Total Expenditures	42,644,616	43,275,017	630,401	31,443,444
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	287,484
Total Other Sources (Uses)	818,896	818,896	0	648,259
<b>TOTAL USES OF FUNDS</b>	<b>43,463,512</b>	<b>44,093,913</b>	<b>630,401</b>	<b>32,091,703</b>
<b>LOCATION OPERATING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,375,566</b>
Reserve for Economic Uncertainties	0	0	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0