

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of March 31, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
SOURCES OF FUNDS				
BEGINNING FUND BALANCE:	19,789,436	19,789,436	0	
REVENUES:				
Federal Sources	8100-8199 \$ 1,089,636	1,123,944	34,308	411,715
Other State Sources	8600-8699 15,635,819	16,672,522	1,036,703	13,028,406
Other Local Sources	8800-8899 129,458,208	129,608,688	150,480	91,924,379
Total Revenue	146,183,663	147,405,154	1,221,491	105,364,500
INCOMING TRANSFERS	8980-8989 250,000	250,000	0	0
TOTAL SOURCES OF FUNDS	<u>166,223,099</u>	<u>167,444,590</u>	<u>1,221,491</u>	<u>105,364,500</u>
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 46,749,012	46,862,433	113,421	29,349,060
Other Staff Salaries	2000-2999 27,402,762	27,588,301	185,539	17,588,537
Employee Benefits	3000-3999 25,309,473	25,404,159	94,686	14,787,078
Supplies & Materials	4000-4999 3,089,280	2,891,709	(197,571)	1,034,690
Services & Other Operating	5000-5999 14,908,632	15,366,421	457,789	7,532,254
Capital Outlay	6000-6999 5,099,891	4,661,987	(437,904)	1,279,674
Payments to Students	7500-7699 367,720	454,751	87,031	306,689
Total Expenditures	122,926,770	123,229,761	302,991	71,877,982
OTHER FINANCING USES:				
Transfers Out	7300-7399 1,785,330	2,844,330	1,059,000	2,844,330
Basic Aid Transfers Out	32,741,093	32,404,152	(336,941)	13,500,000
Debt Service	7100-7199 812,409	814,570	2,161	713,469
Total Other Sources (Uses)	35,338,832	36,063,052	724,220	17,057,799
TOTAL USES OF FUNDS	<u>158,265,602</u>	<u>159,292,813</u>	<u>1,027,211</u>	<u>88,935,781</u>
ENDING FUND BALANCE	7,957,497	8,151,777	194,280	36,218,155
Reserve for Economic Uncertainties	6,639,492	6,639,492	0	
Location Reserves for Economic Uncertainties	1,318,005	1,512,285	194,280	
Nondesignated Budget Allocation	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of March 31, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
SOURCES OF FUNDS					
LOCATION BEGINNING BALANCE		8,289,197	8,289,197	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 55,520,372	55,744,652	224,280	52,802,392
Restricted Budget Allocation		7,201,817	8,066,986	865,169	5,574,612
Total Revenue		62,722,189	63,811,638	1,089,449	58,377,004
INCOMING TRANSFERS 8980-8989		250,000	250,000	0	0
TOTAL SOURCES OF FUNDS		<u>71,261,386</u>	<u>72,350,835</u>	<u>1,089,449</u>	<u>58,377,004</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		29,437,848	29,528,294	90,446	18,519,659
Other Staff Salaries 2000-2999		14,063,742	14,174,195	110,453	9,213,856
Employee Benefits 3000-3999		12,714,876	12,762,157	47,281	8,439,437
Supplies & Materials 4000-4999		2,184,262	2,017,330	(166,932)	703,141
Services & Other Operating 5000-5999		7,132,773	7,388,275	255,502	3,520,094
Capital Outlay 6000-6999		2,981,714	2,818,331	(163,383)	866,936
Payments to Students 7500-7699		161,770	194,411	32,641	132,845
Total Expenditures		68,676,985	68,882,993	206,008	41,395,968
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		949,254	1,606,254	657,000	1,606,254
Debt Service 7100-7199		635,147	637,308	2,161	581,592
Total Other Sources (Uses)		1,584,401	2,243,562	659,161	2,187,846
TOTAL USES OF FUNDS		<u>70,261,386</u>	<u>71,126,555</u>	<u>865,169</u>	<u>43,583,814</u>
LOCATION OPERATING BALANCE		1,000,000	1,224,280	224,280	23,082,387
Reserve for Economic Uncertainties		1,000,000	1,224,280	224,280	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of March 31, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
SOURCES OF FUNDS					
LOCATION BEGINNING BALANCE		4,471,181	4,471,181	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 29,139,375	29,139,375	0	27,473,109
Restricted Budget Allocation		4,182,852	4,539,174	356,322	3,273,486
Total Revenue		33,322,227	33,678,549	356,322	30,746,595
INCOMING TRANSFERS 8980-8989		0	0	0	0
TOTAL SOURCES OF FUNDS		37,793,408	38,149,730	356,322	30,746,595
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		15,539,979	15,562,954	22,975	10,273,642
Other Staff Salaries 2000-2999		8,581,140	8,586,110	4,970	5,419,965
Employee Benefits 3000-3999		7,094,452	7,129,252	34,800	4,664,379
Supplies & Materials 4000-4999		739,899	715,258	(24,641)	262,094
Services & Other Operating 5000-5999		2,601,797	2,724,801	123,004	1,534,095
Capital Outlay 6000-6999		1,773,853	1,512,677	(261,176)	290,544
Payments to Students 7500-7699		205,950	260,340	54,390	173,844
Total Expenditures		36,537,070	36,491,392	(45,678)	22,618,563
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		829,076	1,231,076	402,000	1,231,076
Debt Service 7100-7199		177,262	177,262	0	131,876
Total Other Sources (Uses)		1,006,338	1,408,338	402,000	1,362,952
TOTAL USES OF FUNDS		37,543,408	37,899,730	356,322	23,981,515
LOCATION OPERATING BALANCE		250,000	250,000	0	11,236,261
Reserve for Economic Uncertainties		250,000	250,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0