

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

## General Fund Income and Expenditure Summary

As of May 31, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>					
BEGINNING FUND BALANCE:		19,789,436	19,789,436	0	
REVENUES:					
Federal Sources	8100-8199	\$ 1,089,636	1,123,944	34,308	719,127
Other State Sources	8600-8699	15,635,819	16,698,715	1,062,896	14,424,509
Other Local Sources	8800-8899	129,458,208	129,608,688	150,480	131,400,641
Total Revenue		146,183,663	147,431,347	1,247,684	146,544,277
INCOMING TRANSFERS	8980-8989	250,000	250,000	0	0
<b>TOTAL SOURCES OF FUNDS</b>		<u>166,223,099</u>	<u>167,470,783</u>	<u>1,247,684</u>	<u>146,544,277</u>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	46,749,012	46,906,646	157,634	37,018,664
Other Staff Salaries	2000-2999	27,402,762	27,654,899	252,137	22,057,151
Employee Benefits	3000-3999	25,309,473	25,333,320	23,847	21,185,670
Supplies & Materials	4000-4999	3,089,280	2,924,144	(165,136)	1,345,603
Services & Other Operating	5000-5999	14,908,632	15,312,750	404,118	9,794,491
Capital Outlay	6000-6999	5,099,891	4,598,546	(501,345)	1,673,823
Payments to Students	7500-7699	367,720	512,188	144,468	462,416
Total Expenditures		122,926,770	123,242,493	315,723	93,537,818
OTHER FINANCING USES:					
Transfers Out	7300-7399	1,785,330	2,873,191	1,087,861	2,902,052
Basic Aid Transfers Out		32,741,093	32,404,152	(336,941)	32,403,152
Debt Service	7100-7199	812,409	814,570	2,161	814,569
Total Other Sources (Uses)		35,338,832	36,091,913	753,081	36,119,773
<b>TOTAL USES OF FUNDS</b>		<u>158,265,602</u>	<u>159,334,406</u>	<u>1,068,804</u>	<u>129,657,591</u>
<b>ENDING FUND BALANCE</b>		7,957,497	8,136,377	178,880	36,676,122
Reserve for Economic Uncertainties		6,639,492	6,639,492	0	
Location Reserves for Economic Uncertainties		1,318,005	1,496,885	178,880	
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	\$ 0

**SADDLEBACK COLLEGE**

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

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>					
LOCATION BEGINNING BALANCE		8,289,197	8,289,197	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 55,520,372	55,744,652	224,280	55,446,856
Restricted Budget Allocation		7,201,817	8,061,263	859,446	7,075,021
Total Revenue		62,722,189	63,805,915	1,083,726	62,521,877
INCOMING TRANSFERS                      8980-8989		250,000	250,000	0	0
<b>TOTAL SOURCES OF FUNDS</b>		<b>71,261,386</b>	<b>72,345,112</b>	<b>1,083,726</b>	<b>62,521,877</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries                      1000-1999		29,437,848	29,565,146	127,298	23,479,506
Other Staff Salaries                    2000-2999		14,063,742	14,187,280	123,538	11,504,542
Employee Benefits                      3000-3999		12,714,876	12,720,659	5,783	10,490,977
Supplies & Materials                    4000-4999		2,184,262	2,017,600	(166,662)	892,077
Services & Other Operating            5000-5999		7,132,773	7,375,784	243,011	4,378,764
Capital Outlay                          6000-6999		2,981,714	2,819,721	(161,993)	1,065,108
Payments to Students                    7500-7699		161,770	191,080	29,310	172,645
Total Expenditures		68,676,985	68,877,270	200,285	51,983,619
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	637,307
Total Other Sources (Uses)		1,584,401	2,243,562	659,161	2,243,561
<b>TOTAL USES OF FUNDS</b>		<b>70,261,386</b>	<b>71,120,832</b>	<b>859,446</b>	<b>54,227,180</b>
<b>LOCATION OPERATING BALANCE</b>		<b>1,000,000</b>	<b>1,224,280</b>	<b>224,280</b>	<b>16,583,894</b>
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 May 31, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
<b>SOURCES OF FUNDS</b>					
LOCATION BEGINNING BALANCE		4,471,181	4,471,181	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 29,139,375	29,139,375	0	29,139,375
Restricted Budget Allocation		4,182,852	4,575,138	392,286	4,230,119
Total Revenue		33,322,227	33,714,513	392,286	33,369,494
INCOMING TRANSFERS					
8980-8989		0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>		<b>37,793,408</b>	<b>38,185,694</b>	<b>392,286</b>	<b>33,369,494</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries		1000-1999 15,539,979	15,570,315	30,336	12,849,401
Other Staff Salaries		2000-2999 8,581,140	8,542,921	(38,219)	6,789,022
Employee Benefits		3000-3999 7,094,452	7,127,925	33,473	5,795,224
Supplies & Materials		4000-4999 739,899	739,784	(115)	362,203
Services & Other Operating		5000-5999 2,601,797	2,754,496	152,699	1,802,337
Capital Outlay		6000-6999 1,773,853	1,441,946	(331,907)	448,033
Payments to Students		7500-7699 205,950	321,108	115,158	289,671
Total Expenditures		36,537,070	36,498,495	(38,575)	28,335,891
OTHER FINANCING SOURCES/(USES):					
Transfers Out		7300-7399 829,076	1,259,937	430,861	1,288,798
Debt Service		7100-7199 177,262	177,262	0	177,262
Total Other Sources (Uses)		1,006,338	1,437,199	430,861	1,466,060
<b>TOTAL USES OF FUNDS</b>		<b>37,543,408</b>	<b>37,935,694</b>	<b>392,286</b>	<b>29,801,951</b>
<b>LOCATION OPERATING BALANCE</b>		<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>8,038,724</b>
Reserve for Economic Uncertainties		250,000	250,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0