

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**

General Fund Income and Expenditure Summary  
As of June 30, 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	924,455
Other State Sources	8600-8699 15,635,819	16,698,715	1,062,896	16,235,837
Other Local Sources	8800-8899 129,458,208	129,608,688	150,480	132,773,475
Total Revenue	146,183,663	147,431,347	1,247,684	149,933,767
INCOMING TRANSFERS	8980-8989 250,000	250,000	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<b>166,223,099</b>	<b>167,470,783</b>	<b>1,247,684</b>	<b>149,933,767</b>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 46,749,012	46,899,223	150,211	44,639,687
Other Staff Salaries	2000-2999 27,402,762	27,666,350	263,588	26,489,779
Employee Benefits	3000-3999 25,309,473	25,335,815	26,342	23,677,766
Supplies & Materials	4000-4999 3,089,280	2,933,869	(155,411)	1,588,034
Services & Other Operating	5000-5999 14,908,632	15,253,627	344,995	11,256,722
Capital Outlay	6000-6999 5,099,891	4,598,002	(501,889)	2,218,513
Payments to Students	7500-7699 367,720	511,532	143,812	508,624
Total Expenditures	122,926,770	123,198,418	271,648	110,379,125
OTHER FINANCING USES:				
Transfers Out	7300-7399 1,785,330	2,917,266	1,131,936	3,134,641
Basic Aid Transfers Out	32,741,093	32,404,152	(336,941)	34,646,146
Debt Service	7100-7199 812,409	814,570	2,161	814,568
Total Other Sources (Uses)	35,338,832	36,135,988	797,156	38,595,355
<b>TOTAL USES OF FUNDS</b>	<b>158,265,602</b>	<b>159,334,406</b>	<b>1,068,804</b>	<b>148,974,480</b>
<b>ENDING FUND BALANCE</b>	<b>7,957,497</b>	<b>8,136,377</b>	<b>178,880</b>	<b>20,748,723</b>
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 June 30, 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	55,849,542
Restricted Budget Allocation	7,201,817	8,061,263	859,446	7,052,863
Total Revenue	<u>62,722,189</u>	<u>63,805,915</u>	<u>1,083,726</u>	<u>62,902,405</u>
INCOMING TRANSFERS	8980-8989 250,000	250,000	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<u>71,261,386</u>	<u>72,345,112</u>	<u>1,083,726</u>	<u>62,902,405</u>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 29,437,848	29,557,073	119,225	27,710,818
Other Staff Salaries	2000-2999 14,063,742	14,198,431	134,689	13,730,313
Employee Benefits	3000-3999 12,714,876	12,723,090	8,214	11,901,067
Supplies & Materials	4000-4999 2,184,262	2,025,393	(158,869)	1,029,039
Services & Other Operating	5000-5999 7,132,773	7,319,423	186,650	5,232,905
Capital Outlay	6000-6999 2,981,714	2,819,361	(162,353)	1,243,765
Payments to Students	7500-7699 161,770	190,424	28,654	187,831
Total Expenditures	<u>68,676,985</u>	<u>68,833,195</u>	<u>156,210</u>	<u>61,035,738</u>
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 949,254	1,650,329	701,075	1,795,329
Debt Service	7100-7199 635,147	637,308	2,161	637,308
Total Other Sources (Uses)	<u>1,584,401</u>	<u>2,287,637</u>	<u>703,236</u>	<u>2,432,637</u>
<b>TOTAL USES OF FUNDS</b>	<u>70,261,386</u>	<u>71,120,832</u>	<u>859,446</u>	<u>63,468,375</u>
<b>LOCATION OPERATING BALANCE</b>	1,000,000	1,224,280	224,280	7,723,227
Reserve for Economic Uncertainties	1,000,000	1,224,280	224,280	0
Nondesignated Budget Allocation	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

**IRVINE VALLEY COLLEGE**

General Fund Income and Expenditure Summary  
As of June 30, 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	29,219,124
Restricted Budget Allocation	4,182,852	4,575,138	392,286	4,437,954
Total Revenue	<u>33,322,227</u>	<u>33,714,513</u>	<u>392,286</u>	<u>33,657,078</u>
INCOMING TRANSFERS	8980-8989 0	0	0	0
<b>TOTAL SOURCES OF FUNDS</b>	<u>37,793,408</u>	<u>38,185,694</u>	<u>392,286</u>	<u>33,657,078</u>
<b>USES OF FUNDS</b>				
EXPENDITURES:				
Academic Salaries	1000-1999 15,539,979	15,570,965	30,986	15,137,139
Other Staff Salaries	2000-2999 8,581,140	8,543,221	(37,919)	8,170,407
Employee Benefits	3000-3999 7,094,452	7,127,989	33,537	6,576,088
Supplies & Materials	4000-4999 739,899	740,027	128	446,968
Services & Other Operating	5000-5999 2,601,797	2,753,423	151,626	2,011,074
Capital Outlay	6000-6999 1,773,853	1,441,762	(332,091)	700,197
Payments to Students	7500-7699 205,950	321,108	115,158	320,794
Total Expenditures	<u>36,537,070</u>	<u>36,498,495</u>	<u>(38,575)</u>	<u>33,362,667</u>
OTHER FINANCING SOURCES/(USES):				
Transfers Out	7300-7399 829,076	1,259,937	430,861	1,332,312
Debt Service	7100-7199 177,262	177,262	0	177,262
Total Other Sources (Uses)	<u>1,006,338</u>	<u>1,437,199</u>	<u>430,861</u>	<u>1,509,574</u>
<b>TOTAL USES OF FUNDS</b>	<u>37,543,408</u>	<u>37,935,694</u>	<u>392,286</u>	<u>34,872,241</u>
<b>LOCATION OPERATING BALANCE</b>	250,000	250,000	0	3,256,018
Reserve for Economic Uncertainties	250,000	250,000	0	0
Nondesignated Budget Allocation	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>