

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICTGeneral Fund Income and Expenditure Summary
As of August 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:		20,748,723	20,748,723	0	0
REVENUES:					
Federal Sources	8100-8199	\$ 1,291,426	1,291,426	0	39,384
Other State Sources	8600-8699	17,891,577	17,891,577	0	2,202,786
Other Local Sources	8800-8899	142,292,127	142,202,127	(90,000)	12,237,531
Total Revenue		161,475,130	161,385,130	(90,000)	14,479,701
RESTRICTED BASIC AID		3,816,203	3,816,203	0	0
INCOMING TRANSFERS	8980-8989	292,766	382,766	90,000	125,000
TOTAL SOURCES OF FUNDS		<u>186,332,822</u>	<u>186,332,822</u>	<u>0</u>	<u>14,604,701</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	52,567,047	52,565,047	(2,000)	3,865,949
Other Staff Salaries	2000-2999	30,502,326	30,536,271	33,945	2,300,060
Employee Benefits	3000-3999	28,439,806	28,451,382	11,576	3,491,023
Supplies & Materials	4000-4999	3,728,846	3,718,247	(10,599)	281,649
Services & Other Operating	5000-5999	14,985,755	14,937,921	(47,834)	2,515,943
Capital Outlay	6000-6999	8,836,119	8,851,031	14,912	236,865
Payments to Students	7500-7699	371,229	371,229	0	6,431
Total Expenditures		139,431,128	139,431,128	0	12,697,920
OTHER FINANCING USES:					
Transfers Out	7300-7399	3,119,718	3,119,718	0	0
Basic Aid Transfers Out		29,494,588	29,494,588	0	0
Basic Aid Restricted	7400-7499	3,816,203	3,816,203	0	0
Debt Service	7100-7199	794,720	794,720	0	148,997
Total Other Sources (Uses)		37,225,229	37,225,229	0	148,997
TOTAL USES OF FUNDS		<u>176,656,357</u>	<u>176,656,357</u>	<u>0</u>	<u>12,846,917</u>
ENDING FUND BALANCE		9,676,465	9,676,465	0	22,506,507
Reserve for Economic Uncertainties		7,338,738	7,338,738	0	
Location Reserves for Economic Uncertainties		2,337,727	2,337,727	0	
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 August 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	7,723,227	7,723,227	0	0
REVENUES:				
Unrestricted Budget Allocation	\$ 65,626,281	65,626,281	0	7,134,977
Restricted Budget Allocation	8,263,007	8,173,007	(90,000)	2,353,343
Total Revenue	73,889,288	73,799,288	(90,000)	9,488,320
RESTRICTED BASIC AID	1,821,203	1,821,203	0	0
INCOMING TRANSFERS 8980-8989	292,766	382,766	90,000	125,000
TOTAL SOURCES OF FUNDS	83,726,484	83,726,484	0	9,613,320
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	33,567,246	33,565,246	(2,000)	1,935,153
Other Staff Salaries 2000-2999	15,787,049	15,787,049	0	1,205,071
Employee Benefits 3000-3999	14,635,448	14,635,448	0	937,703
Supplies & Materials 4000-4999	2,717,983	2,707,319	(10,664)	213,768
Services & Other Operating 5000-5999	7,389,303	7,387,105	(2,198)	870,834
Capital Outlay 6000-6999	5,403,992	5,418,854	14,862	162,357
Payments to Students 7500-7699	153,761	153,761	0	0
Total Expenditures	79,654,782	79,654,782	0	5,324,886
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	1,857,254	1,857,254	0	0
Other Transfers 7400-7499	0	0	0	0
Debt Service 7100-7199	414,448	414,448	0	103,612
Total Other Sources (Uses)	2,271,702	2,271,702	0	103,612
TOTAL USES OF FUNDS	81,926,484	81,926,484	0	5,428,498
LOCATION OPERATING BALANCE	1,800,000	1,800,000	0	11,908,049
Reserve for Economic Uncertainties	1,800,000	1,800,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGEGeneral Fund Income and Expenditure Summary
As of August 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	3,256,018	3,256,018	0	0
REVENUES:				
Unrestricted Budget Allocation	\$ 33,101,551	33,101,551	0	3,886,117
Restricted Budget Allocation	4,216,659	4,216,659	0	1,036,774
Total Revenue	37,318,210	37,318,210	0	4,922,891
RESTRICTED BASIC AID	1,263,000	1,263,000	0	0
INCOMING TRANSFERS 8980-8989	0	0	0	0
TOTAL SOURCES OF FUNDS	41,837,228	41,837,228	0	4,922,891
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	16,948,806	16,948,806	0	1,758,883
Other Staff Salaries 2000-2999	8,987,417	9,021,362	33,945	665,921
Employee Benefits 3000-3999	7,698,695	7,710,271	11,576	569,072
Supplies & Materials 4000-4999	869,432	869,547	115	47,932
Services & Other Operating 5000-5999	2,846,870	2,801,234	(45,636)	511,217
Capital Outlay 6000-6999	2,219,804	2,219,804	0	61,625
Payments to Students 7500-7699	217,468	217,468	0	6,431
Total Expenditures	39,788,492	39,788,492	0	3,621,081
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	1,168,464	1,168,464	0	0
Other Transfers 7400-7499	0	0	0	0
Debt Service 7100-7199	380,272	380,272	0	45,385
Total Other Sources (Uses)	1,548,736	1,548,736	0	45,385
TOTAL USES OF FUNDS	41,337,228	41,337,228	0	3,666,466
LOCATION OPERATING BALANCE	500,000	500,000	0	4,512,443
Reserve for Economic Uncertainties	500,000	500,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0