

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of September 30, 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	78,909
Other State Sources 8600-8699	17,891,577	17,891,577	0	3,101,834
Other Local Sources 8800-8899	142,292,127	142,202,127	(90,000)	19,450,271
Total Revenue	161,475,130	161,385,130	(90,000)	22,631,014
RESTRICTED BASIC AID	3,816,203	3,816,203	0	3,816,203
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>26,572,217</u>
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	52,567,047	52,535,383	(31,664)	8,102,116
Other Staff Salaries 2000-2999	30,502,326	30,588,915	86,589	4,642,796
Employee Benefits 3000-3999	28,439,806	28,450,755	10,949	5,199,247
Supplies & Materials 4000-4999	3,728,846	3,707,604	(21,242)	535,254
Services & Other Operating 5000-5999	14,985,755	14,899,870	(85,885)	3,415,805
Capital Outlay 6000-6999	8,836,119	8,877,372	41,253	483,077
Payments to Students 7500-7699	371,229	371,229	0	15,195
Total Expenditures	139,431,128	139,431,128	0	22,393,490
OTHER FINANCING USES:				
Transfers Out 7300-7399	3,119,718	3,119,718	0	3,119,718
Basic Aid Transfers Out	29,494,588	29,494,588	0	5,200,000
Basic Aid Restricted 7400-7499	3,816,203	3,816,203	0	3,816,203
Debt Service 7100-7199	794,720	794,720	0	252,609
Total Other Sources (Uses)	37,225,229	37,225,229	0	12,388,530
TOTAL USES OF FUNDS	<u>176,656,357</u>	<u>176,656,357</u>	<u>0</u>	<u>34,782,020</u>
ENDING FUND BALANCE	9,676,465	9,676,465	0	12,538,920
Reserve for Economic Uncertainties	7,338,738	7,338,738	0	
Location Reserves for Economic Uncertainties	2,337,727	2,337,727	0	
Nondesigned Budget Allocation	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

SADDLEBACK COLLEGEGeneral Fund Income and Expenditure Summary
As of September 30, 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	11,604,099
Restricted Budget Allocation		8,263,007	8,173,007	(90,000)	2,951,475
Total Revenue		<u>73,889,288</u>	<u>73,799,288</u>	<u>(90,000)</u>	<u>14,555,574</u>
RESTRICTED BASIC AID		1,821,203	1,821,203	0	1,821,203
INCOMING TRANSFERS 8980-8989		292,766	382,766	90,000	125,000
TOTAL SOURCES OF FUNDS		<u>83,726,484</u>	<u>83,726,484</u>	<u>0</u>	<u>16,501,777</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		33,567,246	33,535,582	(31,664)	4,728,337
Other Staff Salaries 2000-2999		15,787,049	15,834,523	47,474	2,447,027
Employee Benefits 3000-3999		14,635,448	14,634,821	(627)	2,908,207
Supplies & Materials 4000-4999		2,717,983	2,688,376	(29,607)	417,082
Services & Other Operating 5000-5999		7,389,303	7,364,199	(25,104)	1,149,793
Capital Outlay 6000-6999		5,403,992	5,443,520	39,528	367,739
Payments to Students 7500-7699		153,761	153,761	0	6,384
Total Expenditures		<u>79,654,782</u>	<u>79,654,782</u>	<u>0</u>	<u>12,024,569</u>
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		1,857,254	1,857,254	0	1,857,254
Other Transfers 7400-7499		0	0	0	0
Debt Service 7100-7199		414,448	414,448	0	207,224
Total Other Sources (Uses)		<u>2,271,702</u>	<u>2,271,702</u>	<u>0</u>	<u>2,064,478</u>
TOTAL USES OF FUNDS		<u>81,926,484</u>	<u>81,926,484</u>	<u>0</u>	<u>14,089,047</u>
LOCATION OPERATING BALANCE		1,800,000	1,800,000	0	10,135,957
Reserve for Economic Uncertainties		1,800,000	1,800,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
 As of September 30, 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	6,350,221
Restricted Budget Allocation		4,216,659	4,216,659	0	1,532,989
Total Revenue		<u>37,318,210</u>	<u>37,318,210</u>	<u>0</u>	<u>7,883,210</u>
RESTRICTED BASIC AID		1,263,000	1,263,000	0	1,263,000
INCOMING TRANSFERS 8980-8989		0	0	0	0
TOTAL SOURCES OF FUNDS		<u>41,837,228</u>	<u>41,837,228</u>	<u>0</u>	<u>9,146,210</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		16,948,806	16,948,806	0	3,121,717
Other Staff Salaries 2000-2999		8,987,417	9,026,482	39,065	1,348,767
Employee Benefits 3000-3999		7,698,695	7,710,271	11,576	1,640,987
Supplies & Materials 4000-4999		869,432	877,847	8,415	95,619
Services & Other Operating 5000-5999		2,846,870	2,786,139	(60,731)	685,586
Capital Outlay 6000-6999		2,219,804	2,221,479	1,675	69,934
Payments to Students 7500-7699		217,468	217,468	0	8,811
Total Expenditures		<u>39,788,492</u>	<u>39,788,492</u>	<u>0</u>	<u>6,971,421</u>
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		1,168,464	1,168,464	0	1,168,464
Other Transfers 7400-7499		0	0	0	0
Debt Service 7100-7199		380,272	380,272	0	45,385
Total Other Sources (Uses)		<u>1,548,736</u>	<u>1,548,736</u>	<u>0</u>	<u>1,213,849</u>
TOTAL USES OF FUNDS		<u>41,337,228</u>	<u>41,337,228</u>	<u>0</u>	<u>8,185,270</u>
LOCATION OPERATING BALANCE		500,000	500,000	0	4,216,958
Reserve for Economic Uncertainties		500,000	500,000	0	0
Nondesignated Budget Allocation		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	<u>0</u>