

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary

As of October 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	1,432,876	141,450	127,540
Other State Sources	8600-8699	17,891,577	17,588,597	(302,980)	3,763,345
Other Local Sources	8800-8899	142,292,127	142,202,127	(90,000)	20,304,566
Total Revenue		161,475,130	161,223,600	(251,530)	24,195,451
RESTRICTED BASIC AID		3,816,203	3,816,203	0	3,816,203
INCOMING TRANSFERS	8980-8989	292,766	382,766	90,000	250,000
TOTAL SOURCES OF FUNDS		<u>186,332,822</u>	<u>186,171,292</u>	<u>(161,530)</u>	<u>28,261,654</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	52,567,047	52,588,740	21,693	12,374,801
Other Staff Salaries	2000-2999	30,502,326	30,624,275	121,949	6,736,161
Employee Benefits	3000-3999	28,439,806	28,486,685	46,879	7,064,668
Supplies & Materials	4000-4999	3,728,846	3,722,407	(6,439)	696,319
Services & Other Operating	5000-5999	14,985,755	15,603,401	617,646	4,161,898
Capital Outlay	6000-6999	8,836,119	7,879,410	(956,709)	693,473
Payments to Students	7500-7699	371,229	371,180	(49)	55,444
Total Expenditures		139,431,128	139,276,098	(155,030)	31,782,764
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>176,501,327</u>	<u>(155,030)</u>	<u>44,171,294</u>
ENDING FUND BALANCE		9,676,465	9,669,965	(6,500)	4,839,083
Reserve for Economic Uncertainties		7,338,738	7,338,738	0	
Location Reserves for Economic Uncertainties		2,337,727	2,331,227	(6,500)	
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 October 31, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
LOCATION BEGINNING BALANCE		7,723,227	7,723,227	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 65,626,281	65,626,281	0	12,112,077
Restricted Budget Allocation		8,263,007	7,997,180	(265,827)	3,460,900
Total Revenue		<u>73,889,288</u>	<u>73,623,461</u>	<u>(265,827)</u>	<u>15,572,977</u>
RESTRICTED BASIC AID		1,821,203	1,821,203	0	1,821,203
INCOMING TRANSFERS	8980-8989	292,766	382,766	90,000	250,000
		<u>83,726,484</u>	<u>83,550,657</u>	<u>(175,827)</u>	<u>17,644,180</u>
EXPENDITURES:					
Academic Salaries	1000-1999	33,567,246	33,588,939	21,693	7,496,314
Other Staff Salaries	2000-2999	15,787,049	15,860,383	73,334	3,412,968
Employee Benefits	3000-3999	14,635,448	14,670,751	35,303	3,965,796
Supplies & Materials	4000-4999	2,717,983	2,703,898	(14,085)	542,374
Services & Other Operating	5000-5999	7,389,303	7,408,176	18,873	1,514,306
Capital Outlay	6000-6999	5,403,992	5,093,096	(310,896)	530,093
Payments to Students	7500-7699	153,761	153,712	(49)	40,578
Total Expenditures		<u>79,654,782</u>	<u>79,478,955</u>	<u>(175,827)</u>	<u>17,502,429</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>
		<u>81,926,484</u>	<u>81,750,657</u>	<u>(175,827)</u>	<u>19,566,907</u>
		1,800,000	1,800,000	0	5,800,500
Reserve for Economic Uncertainties		1,800,000	1,800,000	0	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 October 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	6,553,472
Restricted Budget Allocation		4,216,659	4,230,956	14,297	1,897,880
Total Revenue		<u>37,318,210</u>	<u>37,332,507</u>	<u>14,297</u>	<u>8,451,352</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>41,851,525</u>	<u>14,297</u>	<u>9,714,352</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		16,948,806	16,948,806	0	4,541,735
Other Staff Salaries 2000-2999		8,987,417	9,035,982	48,565	2,059,982
Employee Benefits 3000-3999		7,698,695	7,710,271	11,576	2,238,494
Supplies & Materials 4000-4999		869,432	875,628	6,196	130,694
Services & Other Operating 5000-5999		2,846,870	2,778,193	(68,677)	846,767
Capital Outlay 6000-6999		2,219,804	2,236,441	16,637	105,495
Payments to Students 7500-7699		217,468	217,468	0	14,866
Total Expenditures		<u>39,788,492</u>	<u>39,802,789</u>	<u>14,297</u>	<u>9,938,033</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>41,351,525</u>	<u>14,297</u>	<u>11,151,882</u>
LOCATION OPERATING BALANCE		500,000	500,000	0	1,818,488
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>