

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT
General Fund Income and Expenditure Summary
As of December 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	1,434,597	143,171	194,945
Other State Sources	8600-8699 17,891,577	18,082,754	191,177	4,847,163
Other Local Sources	8800-8899 142,292,127	142,292,127	0	72,392,934
Total Revenue	161,475,130	161,809,478	334,348	77,435,042
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>186,757,170</u>	<u>424,348</u>	<u>81,501,245</u>
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 52,567,047	52,754,574	187,527	21,244,711
Other Staff Salaries	2000-2999 30,502,326	30,765,935	263,609	11,507,594
Employee Benefits	3000-3999 28,439,806	28,552,173	112,367	10,761,558
Supplies & Materials	4000-4999 3,728,846	3,716,174	(12,672)	955,821
Services & Other Operating	5000-5999 14,985,755	15,922,893	937,138	5,842,590
Capital Outlay	6000-6999 8,836,119	7,927,707	(908,412)	1,748,285
Payments to Students	7500-7699 371,229	452,350	81,121	239,434
Total Expenditures	139,431,128	140,091,806	660,678	52,299,993
OTHER FINANCING USES:				
Transfers Out	7300-7399 3,119,718	3,119,718	0	3,119,718
Basic Aid Transfers Out	29,494,588	29,264,758	(229,830)	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	500,243
Total Other Sources (Uses)	37,225,229	36,995,399	(229,830)	12,636,164
TOTAL USES OF FUNDS	<u>176,656,357</u>	<u>177,087,205</u>	<u>430,848</u>	<u>64,936,157</u>
ENDING FUND BALANCE	9,676,465	9,669,965	(6,500)	37,313,811
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 December 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	65,738,531	112,250	46,076,237
Restricted Budget Allocation		8,263,007	8,442,111	179,104	4,235,017
Total Revenue		73,889,288	74,180,642	291,354	50,311,254
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
TOTAL SOURCES OF FUNDS		83,726,484	84,107,838	381,354	52,382,457
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		33,567,246	33,761,343	194,097	13,328,173
Other Staff Salaries 2000-2999		15,787,049	15,954,874	167,825	5,876,096
Employee Benefits 3000-3999		14,635,448	14,726,788	91,340	6,197,087
Supplies & Materials 4000-4999		2,717,983	2,678,169	(39,814)	708,569
Services & Other Operating 5000-5999		7,389,303	7,575,054	185,751	2,395,411
Capital Outlay 6000-6999		5,403,992	5,121,420	(282,572)	1,342,035
Payments to Students 7500-7699		153,761	218,488	64,727	63,933
Total Expenditures		79,654,782	80,036,136	381,354	29,911,304
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	310,835
Total Other Sources (Uses)		2,271,702	2,271,702	0	2,168,089
TOTAL USES OF FUNDS		81,926,484	82,307,838	381,354	32,079,393
LOCATION OPERATING BALANCE		1,800,000	1,800,000	0	28,026,291
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 December 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	33,219,131	117,580	24,444,553
Restricted Budget Allocation		4,216,659	4,371,903	155,244	2,355,783
Total Revenue		<u>37,318,210</u>	<u>37,591,034</u>	<u>272,824</u>	<u>26,800,336</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>42,110,052</u>	<u>272,824</u>	<u>28,063,336</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		16,948,806	16,942,236	(6,570)	7,410,403
Other Staff Salaries 2000-2999		8,987,417	9,118,151	130,734	3,531,498
Employee Benefits 3000-3999		7,698,695	7,719,722	21,027	3,447,473
Supplies & Materials 4000-4999		869,432	896,424	26,992	196,575
Services & Other Operating 5000-5999		2,846,870	2,900,542	53,672	1,233,891
Capital Outlay 6000-6999		2,219,804	2,250,379	30,575	229,517
Payments to Students 7500-7699		217,468	233,862	16,394	175,501
Total Expenditures		<u>39,788,492</u>	<u>40,061,316</u>	<u>272,824</u>	<u>16,224,858</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	189,408
Total Other Sources (Uses)		<u>1,548,736</u>	<u>1,548,736</u>	<u>0</u>	<u>1,357,872</u>
TOTAL USES OF FUNDS		<u>41,337,228</u>	<u>41,610,052</u>	<u>272,824</u>	<u>17,582,730</u>
LOCATION OPERATING BALANCE		500,000	500,000	0	13,736,624
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>