

**SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**General Fund Income and Expenditure Summary  
As of January 31, 2006

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:		20,748,723	20,748,723	0	0
REVENUES:					
Federal Sources	8100-8199	\$ 1,291,426	1,434,597	143,171	220,495
Other State Sources	8600-8699	17,891,577	18,082,754	191,177	6,463,750
Other Local Sources	8800-8899	142,292,127	142,292,127	0	94,132,764
Total Revenue		161,475,130	161,809,478	334,348	100,817,009
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
<b>TOTAL SOURCES OF FUNDS</b>		<u>186,332,822</u>	<u>186,757,170</u>	<u>424,348</u>	<u>104,883,212</u>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries	1000-1999	52,567,047	52,747,574	180,527	25,622,305
Other Staff Salaries	2000-2999	30,502,326	30,798,385	296,059	13,792,494
Employee Benefits	3000-3999	28,439,806	28,555,479	115,673	12,441,398
Supplies & Materials	4000-4999	3,728,846	3,712,427	(16,419)	1,068,708
Services & Other Operating	5000-5999	14,985,755	15,895,104	909,349	6,845,370
Capital Outlay	6000-6999	8,836,119	7,952,070	(884,049)	2,090,164
Payments to Students	7500-7699	371,229	445,067	73,838	242,642
Total Expenditures		139,431,128	140,106,106	674,978	62,103,081
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	545,629
Total Other Sources (Uses)		37,225,229	36,995,399	(229,830)	12,681,550
<b>TOTAL USES OF FUNDS</b>		<u>176,656,357</u>	<u>177,101,505</u>	<u>445,148</u>	<u>74,784,631</u>
<b>ENDING FUND BALANCE</b>		9,676,465	9,655,665	(20,800)	50,847,304
Reserve for Economic Uncertainties		7,338,738	7,338,738	0	
Location Reserves for Economic Uncertainties		2,337,727	2,316,927	(20,800)	
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 January 31, 2006

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		7,723,227	7,723,227	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 65,626,281	65,738,531	112,250	60,526,944
Restricted Budget Allocation		8,263,007	8,442,111	179,104	4,909,413
Total Revenue		73,889,288	74,180,642	291,354	65,436,357
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
<b>TOTAL SOURCES OF FUNDS</b>		<b>83,726,484</b>	<b>84,107,838</b>	<b>381,354</b>	<b>67,507,560</b>
<b>USES OF FUNDS</b>					
EXPENDITURES:					
Academic Salaries 1000-1999		33,567,246	33,754,343	187,097	16,175,606
Other Staff Salaries 2000-2999		15,787,049	15,967,855	180,806	7,025,416
Employee Benefits 3000-3999		14,635,448	14,726,536	91,088	7,278,206
Supplies & Materials 4000-4999		2,717,983	2,656,993	(60,990)	783,433
Services & Other Operating 5000-5999		7,389,303	7,556,651	167,348	2,760,704
Capital Outlay 6000-6999		5,403,992	5,155,270	(248,722)	1,582,728
Payments to Students 7500-7699		153,761	218,488	64,727	63,933
Total Expenditures		79,654,782	80,036,136	381,354	35,670,026
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
<b>TOTAL USES OF FUNDS</b>		<b>81,926,484</b>	<b>82,307,838</b>	<b>381,354</b>	<b>37,838,115</b>
<b>LOCATION OPERATING BALANCE</b>		<b>1,800,000</b>	<b>1,800,000</b>	<b>0</b>	<b>37,392,672</b>
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 January 31, 2006

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		3,256,018	3,256,018	-	-
<b>REVENUES:</b>					
Unrestricted Budget Allocation		\$ 33,101,551	33,219,131	117,580	32,152,998
Restricted Budget Allocation		* 3,999,109	4,154,353	155,244	2,723,436
Total Revenue		37,100,660	37,373,484	272,824	34,876,434
RESTRICTED BASIC AID		1,263,000	1,263,000	-	1,263,000
INCOMING TRANSFERS	8980-8989	-	-	-	-
<b>TOTAL SOURCES OF FUNDS</b>		<b>41,619,678</b>	<b>41,892,502</b>	<b>272,824</b>	<b>36,139,434</b>
<b>USES OF FUNDS</b>					
<b>EXPENDITURES:</b>					
Academic Salaries	1000-1999	16,820,728	16,814,158	(6,570)	8,757,906
Other Staff Salaries	2000-2999	8,987,417	9,134,827	147,410	4,244,907
Employee Benefits	3000-3999	7,664,718	7,689,303	24,585	4,024,536
Supplies & Materials	4000-4999	863,657	904,498	40,841	227,575
Services & Other Operating	5000-5999	2,806,150	2,832,641	26,491	1,378,913
Capital Outlay	6000-6999	2,210,804	2,241,760	30,956	293,622
Payments to Students	7500-7699	217,468	226,579	9,111	178,709
Total Expenditures		39,570,942	39,843,766	272,824	19,106,168
<b>OTHER FINANCING SOURCES/(USES):</b>					
Transfers Out	7300-7399	1,168,464	1,168,464	-	1,168,464
Other Transfers	7400-7499	-	-	-	-
Debt Service	7100-7199	380,272	380,272	-	234,793
Total Other Sources (Uses)		1,548,736	1,548,736	-	1,403,257
<b>TOTAL USES OF FUNDS</b>		<b>41,119,678</b>	<b>41,392,502</b>	<b>272,824</b>	<b>20,509,425</b>
LOCATION OPERATING BALANCE		500,000	500,000	-	18,886,027
Reserve for Economic Uncertainties		500,000	500,000	-	-
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0

\* CACT Categorical moved from IVC to ATEP Location.