

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of February 28, 2006

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	-	-
REVENUES:					
Federal Sources	8100-8199	\$ 1,291,426	1,434,597	143,171	306,999
Other State Sources	8600-8699	17,891,577	18,099,347	207,770	11,223,880
Other Local Sources	8800-8899	142,292,127	142,292,127	-	94,604,142
Total Revenue		161,475,130	161,826,071	350,941	106,135,021
RESTRICTED BASIC AID		3,816,203	3,816,203	-	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>186,773,763</u>	<u>440,941</u>	<u>110,201,224</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	52,567,047	52,730,527	163,480	29,971,999
Other Staff Salaries	2000-2999	30,502,326	30,621,449	119,123	16,064,019
Employee Benefits	3000-3999	28,439,806	28,538,555	98,749	14,079,487
Supplies & Materials	4000-4999	3,728,846	3,734,268	5,422	1,185,823
Services & Other Operating	5000-5999	14,985,755	15,834,752	848,997	7,594,506
Capital Outlay	6000-6999	8,836,119	8,204,488	(631,631)	2,457,390
Payments to Students	7500-7699	371,229	458,660	87,431	249,571
Total Expenditures		139,431,128	140,122,699	691,571	71,602,795
OTHER FINANCING USES:					
Transfers Out	7300-7399	3,119,718	3,119,718	-	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	-	3,816,203
Debt Service	7100-7199	794,720	794,720	-	545,629
Total Other Sources (Uses)		37,225,229	36,995,399	(229,830)	12,681,550
TOTAL USES OF FUNDS		<u>176,656,357</u>	<u>177,118,098</u>	<u>461,741</u>	<u>84,284,345</u>
ENDING FUND BALANCE		9,676,465	9,655,665	(20,800)	46,665,602
Reserve for Economic Uncertainties		7,338,738	7,338,738	-	
Location Reserves for Economic Uncertainties		2,337,727	2,316,927	(20,800)	
Nondesignated Budget Allocation		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SADDLEBACK COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2006

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	-	-
REVENUES:				
Unrestricted Budget Allocation	\$ 65,626,281	65,738,531	112,250	63,559,188
Restricted Budget Allocation	8,263,007	8,442,111	179,104	5,578,124
Total Revenue	73,889,288	74,180,642	291,354	69,137,312
RESTRICTED BASIC AID	1,821,203	1,821,203	-	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	71,208,515
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	33,567,246	33,733,220	165,974	18,991,600
Other Staff Salaries 2000-2999	15,787,049	15,992,978	205,929	8,185,953
Employee Benefits 3000-3999	14,635,448	14,751,073	115,625	8,373,588
Supplies & Materials 4000-4999	2,717,983	2,667,454	(50,529)	859,122
Services & Other Operating 5000-5999	7,389,303	7,507,738	118,435	3,134,464
Capital Outlay 6000-6999	5,403,992	5,165,185	(238,807)	1,790,423
Payments to Students 7500-7699	153,761	218,488	64,727	69,715
Total Expenditures	79,654,782	80,036,136	381,354	41,404,865
OTHER FINANCING SOURCES/(USES):				
Transfers Out 7300-7399	1,857,254	1,857,254	-	1,857,254
Other Transfers 7400-7499	-	-	-	-
Debt Service 7100-7199	414,448	414,448	-	310,835
Total Other Sources (Uses)	2,271,702	2,271,702	-	2,168,089
TOTAL USES OF FUNDS	81,926,484	82,307,838	381,354	43,572,954
LOCATION OPERATING BALANCE	1,800,000	1,800,000	-	35,358,788
Reserve for Economic Uncertainties	1,800,000	1,800,000	-	-
Nondesignated Budget Allocation	\$ -	\$ -	\$ -	-

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
As of February 28, 2006

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	-	-
REVENUES:					
Unrestricted Budget Allocation	\$	33,101,551	33,219,131	117,580	33,687,695
Restricted Budget Allocation	*	3,999,109	4,170,946	171,837	3,051,662
Total Revenue		37,100,660	37,390,077	289,417	36,739,357
RESTRICTED BASIC AID		1,263,000	1,263,000	-	1,263,000
INCOMING TRANSFERS	8980-8989	-	-	-	-
TOTAL SOURCES OF FUNDS		41,619,678	41,909,095	289,417	38,002,357
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	16,820,728	16,822,234	1,506	10,194,387
Other Staff Salaries	2000-2999	8,987,417	9,112,231	124,814	4,929,880
Employee Benefits	3000-3999	7,664,718	7,708,379	43,661	4,615,917
Supplies & Materials	4000-4999	863,657	907,858	44,201	254,320
Services & Other Operating	5000-5999	2,806,150	2,821,202	15,052	1,469,345
Capital Outlay	6000-6999	2,210,804	2,248,283	37,479	447,356
Payments to Students	7500-7699	217,468	240,172	22,704	179,857
Total Expenditures		39,570,942	39,860,359	289,417	22,091,062
OTHER FINANCING SOURCES/(USES):					
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
TOTAL USES OF FUNDS		41,119,678	41,409,095	289,417	23,494,319
LOCATION OPERATING BALANCE		500,000	500,000	-	17,764,056
Reserve for Economic Uncertainties		500,000	500,000	-	-
Nondesignated Budget Allocation	\$	-	\$ -	\$ -	-

* CACT Categorical moved from IVC to ATEP Location.