

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of May 31, 2006

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
BEGINNING FUND BALANCE:	20,748,723	20,748,723	0	20,748,723
REVENUES:				
Federal Sources	8100-8199 \$ 1,291,426	1,461,805	170,379	673,407
Other State Sources	8600-8699 17,891,577	18,126,090	234,513	15,352,580
Other Local Sources	8800-8899 142,292,127	142,326,127	34,000	145,973,229
Total Revenue	161,475,130	161,914,022	438,892	161,999,216
RESTRICTED BASIC AID	3,816,203	3,816,203	0	3,816,203
INCOMING TRANSFERS	8980-8989 292,766	1,280,766	988,000	382,766
TOTAL SOURCES OF FUNDS	<u>186,332,822</u>	<u>187,759,714</u>	<u>1,426,892</u>	<u>186,946,908</u>
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries	1000-1999 52,567,047	52,709,163	142,116	43,454,996
Other Staff Salaries	2000-2999 30,502,326	30,671,364	169,038	23,207,838
Employee Benefits	3000-3999 28,439,806	28,528,684	88,878	23,523,384
Supplies & Materials	4000-4999 3,728,846	3,729,975	1,129	1,626,946
Services & Other Operating	5000-5999 14,985,755	16,613,277	1,627,522	10,203,050
Capital Outlay	6000-6999 8,836,119	8,389,182	(446,937)	3,798,270
Payments to Students	7500-7699 371,229	472,005	100,776	396,616
Total Expenditures	139,431,128	141,113,650	1,682,522	106,211,100
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	794,719
Total Other Sources (Uses)	37,225,229	36,995,399	(229,830)	12,930,640
TOTAL USES OF FUNDS	<u>176,656,357</u>	<u>178,109,049</u>	<u>1,452,692</u>	<u>119,141,740</u>
ENDING FUND BALANCE	9,676,465	9,650,665	(25,800)	67,805,168
Reserve for Economic Uncertainties	7,338,738	7,338,738	0	
Location Reserves for Economic Uncertainties	2,337,727	2,311,927	(25,800)	
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 May 31, 2006

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	7,723,227	7,723,227	0	7,723,227
REVENUES:				
Unrestricted Budget Allocation	\$ 65,626,281	65,738,531	112,250	59,561,233
Restricted Budget Allocation	8,263,007	8,486,641	223,634	6,975,859
Total Revenue	73,889,288	74,225,172	335,884	66,537,092
RESTRICTED BASIC AID	1,821,203	1,821,203	0	1,821,203
INCOMING TRANSFERS 8980-8989	292,766	382,766	90,000	382,766
TOTAL SOURCES OF FUNDS	83,726,484	84,152,368	425,884	76,464,288
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	33,567,246	33,659,235	91,989	27,725,966
Other Staff Salaries 2000-2999	15,787,049	16,063,558	276,509	11,831,011
Employee Benefits 3000-3999	14,635,448	14,765,403	129,955	11,801,803
Supplies & Materials 4000-4999	2,717,983	2,653,057	(64,926)	1,133,911
Services & Other Operating 5000-5999	7,389,303	7,406,832	17,529	4,400,303
Capital Outlay 6000-6999	5,403,992	5,330,895	(73,097)	2,723,155
Payments to Students 7500-7699	153,761	201,686	47,925	137,085
Total Expenditures	79,654,782	80,080,666	425,884	59,753,234
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	414,447
Total Other Sources (Uses)	2,271,702	2,271,702	0	2,271,701
TOTAL USES OF FUNDS	81,926,484	82,352,368	425,884	62,024,935
LOCATION OPERATING BALANCE	1,800,000	1,800,000	0	14,439,353
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 May 31, 2006

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget	Revised Budget	Difference	Beg Bal & Receipts/ Expenditures
SOURCES OF FUNDS				
LOCATION BEGINNING BALANCE	3,256,018	3,256,018	0	3,256,018
REVENUES:				
Unrestricted Budget Allocation	\$ 33,101,551	33,219,131	117,580	29,559,381
Restricted Budget Allocation	* 3,999,109	4,214,367	215,258	3,837,054
Total Revenue	37,100,660	37,433,498	332,838	33,396,435
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	41,619,678	41,952,516	332,838	37,915,453
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	16,820,728	16,874,855	54,127	14,619,339
Other Staff Salaries 2000-2999	8,987,417	9,080,430	93,013	7,138,576
Employee Benefits 3000-3999	7,664,718	7,692,041	27,323	6,466,924
Supplies & Materials 4000-4999	863,657	902,638	38,981	394,519
Services & Other Operating 5000-5999	2,806,150	2,733,152	(72,998)	1,791,990
Capital Outlay 6000-6999	2,210,804	2,350,345	139,541	752,457
Payments to Students 7500-7699	217,468	270,319	52,851	259,531
Total Expenditures	39,570,942	39,903,780	332,838	31,423,336
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	380,271
Total Other Sources (Uses)	1,548,736	1,548,736	0	1,548,735
TOTAL USES OF FUNDS	41,119,678	41,452,516	332,838	32,972,071
LOCATION OPERATING BALANCE	500,000	500,000	0	4,943,382
Reserve for Economic Uncertainties	500,000	500,000	0	0
Nondesignated Budget Allocation	\$ 0	\$ 0	\$ 0	0

* CACT Categorical moved from IVC to ATEP Location.