

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

General Fund Income and Expenditure Summary
As of April 30, 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	409,530
Other State Sources	8600-8699	17,891,577	18,123,754	232,177	13,888,049
Other Local Sources	8800-8899	142,292,127	142,326,127	34,000	131,254,233
Total Revenue		161,475,130	161,911,686	436,556	145,551,812
RESTRICTED BASIC AID		3,816,203	3,816,203	0	3,816,203
INCOMING TRANSFERS	8980-8989	292,766	382,766	90,000	382,766
TOTAL SOURCES OF FUNDS		186,332,822	186,859,378	526,556	170,499,504
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	52,567,047	52,726,461	159,414	38,895,854
Other Staff Salaries	2000-2999	30,502,326	30,718,018	215,692	20,741,269
Employee Benefits	3000-3999	28,439,806	28,534,310	94,504	18,430,204
Supplies & Materials	4000-4999	3,728,846	3,697,136	(31,710)	1,475,115
Services & Other Operating	5000-5999	14,985,755	15,698,190	712,435	9,164,697
Capital Outlay	6000-6999	8,836,119	8,371,973	(464,146)	3,311,801
Payments to Students	7500-7699	371,229	467,226	95,997	381,437
Total Expenditures		139,431,128	140,213,314	782,186	92,400,377
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	696,081
Total Other Sources (Uses)		37,225,229	36,995,399	(229,830)	12,832,002
TOTAL USES OF FUNDS		176,656,357	177,208,713	552,356	105,232,379
ENDING FUND BALANCE		9,676,465	9,650,665	(25,800)	65,267,125
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		\$ 0	\$ 0	\$ 0	\$ 0

SADDLEBACK COLLEGE
General Fund Income and Expenditure Summary
As of April 30, 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	58,997,875
Restricted Budget Allocation	8,263,007	8,485,473	222,466	6,376,386
Total Revenue	73,889,288	74,224,004	334,716	65,374,261
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	84,151,200	424,716	75,301,457
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	33,567,246	33,676,533	109,287	24,762,155
Other Staff Salaries 2000-2999	15,787,049	16,107,730	320,681	10,565,027
Employee Benefits 3000-3999	14,635,448	14,771,029	135,581	10,671,619
Supplies & Materials 4000-4999	2,717,983	2,630,394	(87,589)	1,040,105
Services & Other Operating 5000-5999	7,389,303	7,433,493	44,190	3,893,559
Capital Outlay 6000-6999	5,403,992	5,263,412	(140,580)	2,429,132
Payments to Students 7500-7699	153,761	196,907	43,146	127,034
Total Expenditures	79,654,782	80,079,498	424,716	53,488,631
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	82,351,200	424,716	55,760,332
LOCATION OPERATING BALANCE	1,800,000	1,800,000	0	19,541,125
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 April 30, 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	29,248,286
Restricted Budget Allocation	* 3,999,109	4,213,199	214,090	3,520,965
Total Revenue	37,100,660	37,432,330	331,670	32,769,251
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	41,951,348	331,670	37,288,269
USES OF FUNDS				
EXPENDITURES:				
Academic Salaries 1000-1999	16,820,728	16,874,855	54,127	13,131,902
Other Staff Salaries 2000-2999	8,987,417	9,084,430	97,013	6,375,672
Employee Benefits 3000-3999	7,664,718	7,692,041	27,323	5,863,619
Supplies & Materials 4000-4999	863,657	893,745	30,088	341,702
Services & Other Operating 5000-5999	2,806,150	2,769,704	(36,446)	1,699,030
Capital Outlay 6000-6999	2,210,804	2,317,518	106,714	632,044
Payments to Students 7500-7699	217,468	270,319	52,851	254,403
Total Expenditures	39,570,942	39,902,612	331,670	28,298,372
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	281,634
Total Other Sources (Uses)	1,548,736	1,548,736	0	1,450,098
TOTAL USES OF FUNDS	41,119,678	41,451,348	331,670	29,748,470
LOCATION OPERATING BALANCE	500,000	500,000	0	7,539,799
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.