

SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICTGeneral Fund Income and Expenditure Summary
As of February 28, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
SOURCES OF FUNDS					
BEGINNING FUND BALANCE:		19,789,436	19,789,436	0	
REVENUES:					
Federal Sources	8100-8199	\$ 1,089,636	1,123,944	34,308	390,231
Other State Sources	8600-8699	15,635,819	16,617,192	981,373	10,085,904
Other Local Sources	8800-8899	129,458,208	129,548,688	90,480	85,083,740
Total Revenue		146,183,663	147,289,824	1,106,161	95,559,875
INCOMING TRANSFERS	8980-8989	250,000	250,000	0	0
TOTAL SOURCES OF FUNDS		<u>166,223,099</u>	<u>167,329,260</u>	<u>1,106,161</u>	<u>95,559,875</u>
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries	1000-1999	46,749,012	46,808,514	59,502	25,646,706
Other Staff Salaries	2000-2999	27,402,762	27,570,966	168,204	14,998,378
Employee Benefits	3000-3999	25,309,473	25,397,872	88,399	12,857,193
Supplies & Materials	4000-4999	3,089,280	2,905,886	(183,394)	961,422
Services & Other Operating	5000-5999	14,908,632	15,278,025	369,393	6,932,211
Capital Outlay	6000-6999	5,099,891	4,608,588	(491,303)	1,148,375
Payments to Students	7500-7699	367,720	434,080	66,360	221,434
Total Expenditures		122,926,770	123,003,931	77,161	62,765,719
OTHER FINANCING USES:					
Transfers Out	7300-7399	1,785,330	2,844,330	1,059,000	2,844,330
Basic Aid Transfers Out		32,741,093	32,741,093	0	13,500,000
Debt Service	7100-7199	812,409	812,409	0	609,857
Total Other Sources (Uses)		35,338,832	36,397,832	1,059,000	16,954,187
TOTAL USES OF FUNDS		<u>158,265,602</u>	<u>159,401,763</u>	<u>1,136,161</u>	<u>79,719,906</u>
ENDING FUND BALANCE		7,957,497	7,927,497	(30,000)	35,629,405
Reserve for Economic Uncertainties		6,639,492	6,639,492	0	
Location Reserves for Economic Uncertainties		1,318,005	1,288,005	(30,000)	
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 February 28, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
SOURCES OF FUNDS					
LOCATION BEGINNING BALANCE		8,289,197	8,289,197	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 55,520,372	55,520,372	0	47,186,417
Restricted Budget Allocation		7,201,817	7,992,076	790,259	5,358,818
Total Revenue		62,722,189	63,512,448	790,259	52,545,235
INCOMING TRANSFERS 8980-8989		250,000	250,000	0	0
TOTAL SOURCES OF FUNDS		71,261,386	72,051,645	790,259	52,545,235
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		29,437,848	29,487,575	49,727	16,136,265
Other Staff Salaries 2000-2999		14,063,742	14,233,837	170,095	7,933,497
Employee Benefits 3000-3999		12,714,876	12,773,645	58,769	7,444,112
Supplies & Materials 4000-4999		2,184,262	2,026,907	(157,355)	669,755
Services & Other Operating 5000-5999		7,132,773	7,324,285	191,512	3,157,456
Capital Outlay 6000-6999		2,981,714	2,778,995	(202,719)	807,492
Payments to Students 7500-7699		161,770	185,000	23,230	111,539
Total Expenditures		68,676,985	68,810,244	133,259	36,260,116
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		949,254	1,606,254	657,000	1,606,254
Debt Service 7100-7199		635,147	635,147	0	477,980
Total Other Sources (Uses)		1,584,401	2,241,401	657,000	2,084,234
TOTAL USES OF FUNDS		70,261,386	71,051,645	790,259	38,344,350
LOCATION OPERATING BALANCE		1,000,000	1,000,000	0	22,490,082
Reserve for Economic Uncertainties		1,000,000	1,000,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0

IRVINE VALLEY COLLEGE

General Fund Income and Expenditure Summary
 As of February 28, 2005

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget	Revised Budget	Difference	Year to Date Receipts/ Expenditures
SOURCES OF FUNDS					
LOCATION BEGINNING BALANCE		4,471,181	4,471,181	0	0
REVENUES:					
Unrestricted Budget Allocation		\$ 29,139,375	29,139,375	0	24,695,947
Restricted Budget Allocation		4,182,852	4,498,754	315,902	3,219,180
Total Revenue		33,322,227	33,638,129	315,902	27,915,127
INCOMING TRANSFERS 8980-8989		0	0	0	0
TOTAL SOURCES OF FUNDS		37,793,408	38,109,310	315,902	27,915,127
USES OF FUNDS					
EXPENDITURES:					
Academic Salaries 1000-1999		15,539,979	15,549,754	9,775	9,020,892
Other Staff Salaries 2000-2999		8,581,140	8,580,339	(801)	4,642,356
Employee Benefits 3000-3999		7,094,452	7,126,182	31,730	4,113,572
Supplies & Materials 4000-4999		739,899	726,479	(13,420)	250,487
Services & Other Operating 5000-5999		2,601,797	2,725,342	123,545	1,440,278
Capital Outlay 6000-6999		1,773,853	1,493,796	(280,057)	239,620
Payments to Students 7500-7699		205,950	249,080	43,130	109,895
Total Expenditures		36,537,070	36,450,972	(86,098)	19,817,100
OTHER FINANCING SOURCES/(USES):					
Transfers Out 7300-7399		829,076	1,231,076	402,000	1,231,076
Debt Service 7100-7199		177,262	177,262	0	131,876
Total Other Sources (Uses)		1,006,338	1,408,338	402,000	1,362,952
TOTAL USES OF FUNDS		37,543,408	37,859,310	315,902	21,180,052
LOCATION OPERATING BALANCE		250,000	250,000	0	11,206,256
Reserve for Economic Uncertainties		250,000	250,000	0	0
Nondesignated Budget Allocation		\$ 0	\$ 0	\$ 0	0