

CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q  
CERTIFY QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2012-2013  
Quarter Ended: (Q4) Jun 30, 2013

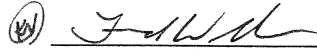
District: (860) NORTH ORANGE

Your Quarterly Data is Certified for this quarter.

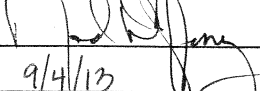
**Chief Business Officer**

**CBO Name:** Fred Williams

**CBO Phone:** 714-808-4746

**CBO Signature:**   
**Date Signed:** 8/29/13

**Chief Executive Officer Name:** Ned Doffoney

**CEO Signature:**   
**Date Signed:** 9/4/13

**Electronic Cert Date:** 08/29/2013

**District Contact Person**

**Name:** Rodrigo Garcia

**Title:** Interim District Director, Fiscal Affairs

**Telephone:** 714-808-4751

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Quarterly Financial Status Report, CCFS-311Q  
VIEW QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2012-2013

Quarter Ended: (Q4) Jun 30, 2013

District: (860) NORTH ORANGE

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-2013

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	168,753,804	172,395,294	156,394,337	158,388,977
A.2	Other Financing Sources (Object 8900)	124,727	89,152	78,618	57,224
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	168,878,531	172,484,446	156,472,955	158,446,201
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	157,190,790	162,015,799	153,081,500	156,512,817
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,268,172	4,903,265	2,956,229	6,603,893
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	163,458,962	166,919,064	156,037,729	163,116,710
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	5,419,569	5,565,382	435,226	-4,670,509
D.	<b>Fund Balance, Beginning</b>	35,442,489	40,862,058	46,427,440	46,862,666
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	35,442,489	40,862,058	46,427,440	46,862,666
E.	<b>Fund Balance, Ending (C. + D.2)</b>	40,862,058	46,427,440	46,862,666	42,192,157
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	25%	27.8%	30%	25.9%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	38,702	37,733	33,280	32,542
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III. Total General Fund Cash Balance (Unrestricted and Restricted)		As of the specified quarter ended for each fiscal year			
		2009-10	2010-11	2011-12	2012-2013
H.1	Cash, excluding borrowed funds		38,127,531	30,778,549	37,112,295
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	37,139,145	38,127,531	30,778,549	37,112,295

**IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	148,431,482	159,639,171	158,388,977	99.2%
I.2	Other Financing Sources (Object 8900)	150,000	150,000	57,224	38.1%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	148,581,482	159,789,171	158,446,201	99.2%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	162,368,675	166,096,212	156,512,817	94.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,407,347	7,353,320	6,603,893	89.8%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	168,776,022	173,449,532	163,116,710	94%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-20,194,540	-13,660,361	-4,670,509	
L	Adjusted Fund Balance, Beginning	46,862,666	46,862,666	46,862,666	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	26,668,126	33,202,305	42,192,157	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	15.8%	19.1%		

V. Has the district settled any employee contracts during this quarter? **YES**

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<b>a. SALARIES:</b>						
Year 1: 2012-13	206,074	2%	895,410	2%		
Year 2:						
Year 3:						
<b>b. BENEFITS:</b>						
Year 1: 2012-13	35,639	2%	119,090	2%	166,271	2%
Year 2:						
Year 3:						

\* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

This is a one-time, off-schedule salary bonus for permanent employees retroactive to July 1, 2012 for the 2012-13 fiscal year. This is being funded by one-time carryover funds.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**

This year? **NO**  
Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)