

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2015-2016)

(Budget Report for Fiscal Year 2016-2017)

District: NORTH ORANGE

District Code: 860

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



*Fred Williams*

District Chief Business Officer

*10/11/16*

Date

*Chris Marshall*

District Superintendent

*10-11-16*

Date

Contact: Fred Williams

(714) 808-4746

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to :

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 300  
Sacramento, CA 95814-6511

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	40,934,382	40,934,382		40,934,382
Other	1300	30,004,785	30,004,785		30,004,785
<b>Total Instructional Salaries</b>		70,939,167	70,939,167	0	70,939,167
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		14,906,590	317,617	15,224,207
Other	1400		442,993	8,983	451,976
<b>Total Non-Instructional Salaries</b>		0	15,349,583	326,600	15,676,183
<b>Total Academic Salaries</b>		70,939,167	86,288,750	326,600	86,615,350
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		32,718,898	1,827,833	34,546,731
Other	2300		2,012,041	332,291	2,344,332
<b>Total Non-Instructional Salaries</b>		0	34,730,939	2,160,124	36,891,063
<b>Instructional Aides</b>					
Regular Status	2200	3,696,922	3,696,922		3,696,922
Other	2400	508,967	508,967		508,967
<b>Total Instructional Aides</b>		4,205,889	4,205,889	0	4,205,889
<b>Total Classified Salaries</b>		4,205,889	38,936,828	2,160,124	41,096,952
<b>Employee Benefits</b>					
	3000	24,792,677	47,979,125	674,791	48,653,916
<b>Supplies and Materials</b>					
	4000		1,864,655	122,554	1,987,209
<b>Other Operating Expenses</b>					
	5000		13,716,993	358,938	14,075,931
<b>Equipment Replacement</b>					
	6420				0
<b>Total Expenditures Prior to Exclusions</b>		99,937,733	188,786,351	3,643,007	192,429,358

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,750,992	4,750,992		4,750,992
Student Health Services Above Amount Collected	6441		27,973		27,973
Student Transportation	6491		57,327		57,327
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,552,361		2,552,361
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		71,866		71,866
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		5,896,564		5,896,564

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		4,750,992	13,357,083	0	13,357,083
<b>Total for ECS 84362, 50% Law</b>		95,186,741	175,429,268	3,643,007	179,072,275
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.26%	100.00%		
<b>50% of Current Expense of Education</b>			87,714,634		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		95,186,741	175,429,268	3,643,007	179,072,275
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		99,937,733	188,786,351	3,643,007	192,429,358
<b>Capital Expenditures</b>	6000	601,686	2,180,078	254,822	2,434,900
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		100,539,419	190,966,429	3,897,829	194,864,258

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

**Governmental Funds Group**  
**10 General Fund — Combined**  
**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	898		898
In County Treasury	9112	55,011,750	9,174,661	64,186,411
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,001		150,001
Investments (at cost)	9120			0
Accounts Receivable	9130	21,824,631	4,616,622	26,441,253
Due from Other Funds	9140	442,706	23,619	466,325
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	39,458		39,458
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		77,469,444	13,814,902	91,284,346
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	17,141,414	743,148	17,884,562
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	10,466,605	11,579	10,478,184
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	3,629,300		3,629,300
Deferred Revenues	9570	103,765	7,065,037	7,168,802
<b>TOTAL LIABILITIES</b>		31,341,084	7,819,764	39,160,848

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	189,459		189,459
Restricted Fund Balance	9752		5,995,138	5,995,138
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	15,675,210		15,675,210
Total Designated Fund Balance		15,864,669	5,995,138	21,859,807
Uncommitted Fund Balance	9790	30,263,691		30,263,691
<b>TOTAL FUND EQUITY</b>		46,128,360	5,995,138	52,123,498
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		77,469,444	13,814,902	91,284,346

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	40,745,671		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		40,745,671	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	40,745,671		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		40,745,671	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		40,745,671	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		40,745,671	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	4,111,015	2,170,381				
In County Treasury	9112			106,912			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	19,852		45,941			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	777,519					
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		4,908,386	2,170,381	152,853	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	3,090,511		62,160			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			83,458			
Temporary Loans	9550	40,356					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			4,679			
<b>TOTAL LIABILITIES</b>		3,130,867	0	150,297	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	777,519	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	1,000,000	2,170,381	2,556	0	0	0
<b>Total Designated Fund Balance</b>		1,777,519	2,170,381	2,556	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		1,777,519	2,170,381	2,556	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,908,386	2,170,381	152,853	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,342,279		
In County Treasury	9112	55,418,485	103,895,371	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,015,069	33,785	
Due from Other Funds	9140	3,356,642		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210		58	
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		63,132,475	103,929,214	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,300,194	102,049	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	76,376		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		1,376,570	102,049	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751		58	
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	61,755,905	103,827,107	
<b>Total Designated Fund Balance</b>		61,755,905	103,827,165	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		61,755,905	103,827,165	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		63,132,475	103,929,214	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	26,912,438	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	18,604	
Due from Other Funds	9140	6,832,219	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		33,838,261	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,107,014	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	397,670	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,504,684	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	5,504,684	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752	28,258,577	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		28,333,577	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		28,333,577	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		33,838,261	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	429,243	75,263			40,960			5,123,171
In County Treasury	9112				6,322,474				74,712,990
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	561,572							1,411,201
Accounts Receivable	9130	538	892		1,204,992	29,261			3,794,471
Due from Other Funds	9140				289,323				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		991,353	76,155	0	7,816,789	70,221	0	0	85,042,333

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	30,815			7,707,968				5,216,958
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				58,821				
Temporary Loans	9550	90,634				70,221			7,762,003
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		121,449	0	0	7,766,789	70,221	0	0	12,978,961
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	121,449	0	0	7,766,789	70,221	0	0	12,978,961

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	869,904	76,155		50,000				72,063,372
<b>Total Designated Fund Balance</b>		869,904	76,155	0	50,000	0	0	0	72,063,372
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		869,904	76,155	0	50,000	0	0	0	72,063,372
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		991,353	76,155	0	7,816,789	70,221	0	0	85,042,333

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		530,841	530,841
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		136,675	136,675
Student Financial Aid	8150		79,563	79,563
Veterans Education	8160		5,847	5,847
Vocational and Technical Education Act (VATEA)	8170		2,109,304	2,109,304
Other Federal Revenues	8190		2,600,332	2,600,332
<b>Total Federal Revenues</b>	8100	0	5,462,562	5,462,562
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	54,744,997		54,744,997
Other General Apportionment	8613	1,193,281		1,193,281
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,411,307	2,411,307
Disabled Students Programs and Services(DSPS)	8623		2,965,434	2,965,434
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		763,256	763,256
Telecommunications and Technology Infrastructure Program (TTIP)	8626		10,284	10,284
Other General Categorical Programs	8627		16,423,254	16,423,254

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	27,968,573		27,968,573
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,058,448	3,058,448
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	409,793		409,793
Timber Yield Tax	8672	8		8
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	5,896,564	1,989,037	7,885,601
State Mandated Costs	8685	20,879,942		20,879,942
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,734,782	198,498	4,933,280
<b>Total State Revenues</b>	8600	115,827,940	27,819,518	143,647,458

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	60,123,759		60,123,759
Tax Allocation, Supplemental Roll	8812	1,520,581		1,520,581
Tax Allocation, Unsecured Roll	8813	3,157,428		3,157,428
Prior Years Taxes	8816	883,025		883,025
Education Revenues Augmentation Fund (ERAF)	8817	14,197,522		14,197,522
Redevelopment Agency Funds - Pass Through	8818	772,167		772,167
Redevelopment Agency Funds - Residual	8819	5,150,405		5,150,405
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	169,288		169,288
Other Contract Services	8832	47,950	252,102	300,052
Sales and Commissions	8840	489,543		489,543
Rentals and Leases	8850	1,822,919		1,822,919
Interest and Investment Income	8860	421,840		421,840
Student Fees and Charges	8870			
Community Services Classes	8872	471,550		471,550
Dormitory	8873			0
Enrollment	8874	12,394,819		12,394,819
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	48,716	1,627,282	1,675,998
Instructional Materials Fees and Sales of Materials	8877	169,087		169,087
Insurance	8878	1,649		1,649
Student Records	8879	142,824		142,824
Nonresident Tuition	8880	3,446,907		3,446,907
Parking Services and Public Transportation	8881		2,291,301	2,291,301
Other Student Fees and Charges	8885	449,289		449,289
Other Local Revenues	8890	915,692	5,338	921,030
<b>Total Local Revenues</b>	8800	106,796,960	4,176,023	110,972,983
<b>Total Revenues</b>		222,624,900	37,458,103	260,083,003



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	1,132		1,132
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	35,231		35,231
<b>Total Other Financing Sources</b>	8900	36,363	0	36,363
<b>Total Revenues and Other Financing Sources</b>		222,661,263	37,458,103	260,119,366

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	233,133	299	52,926	83,040		369,398
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,614,471		121,254	175,053		3,910,778
Business and Management	0500	3,884,541		38,332	5,946		3,928,819
Communications	0600	792,550	799	44,387	38,414		876,150
Computer and Information Science	0700	2,703,420	446	176,628	528,228		3,408,722
Education	0800	5,017,833	1,954	467,220	167,633		5,654,640
Engineering and Related Industrial Technology	0900	4,350,541		545,640	1,347,969		6,244,150
Fine and Applied Arts	1000	9,979,824	429	332,770	416,686		10,729,709
Foreign language	1100	2,204,187					2,204,187
Health	1200	5,394,754	2,054	221,917	415,349		6,034,074
Consumer Education And Home Economics	1300	1,650,193		28,774	18,926		1,697,893
Law	1400	301,065		34,975	17,674		353,714
Humanities(Letters)	1500	13,950,298		77,429	8,671		14,036,398
Library Science	1600	175,848					175,848
Mathematics	1700	8,490,809	339	68,792	11,884		8,571,824
Military Studies	1800						0
Physical Sciences	1900	5,294,231		133,660	21,900		5,449,791
Psychology	2000	2,007,038					2,007,038
Public Affairs and Services	2100	719,443		62,415	8,062		789,920
Social Sciences	2200	8,379,623		38,471	15,453		8,433,547
Commercial Services	3000	2,069,051	1,333	88,409			2,158,793
Interdisciplinary Studies	4900	14,580,443	17,151	650,926	486,165		15,734,685
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,750,992					4,750,992
<b>Sub-Total Instructional Activites</b>		100,544,288	24,804	3,184,925	3,767,053		107,521,070
<b>Total Expenditures for GF Activities*</b>		102,981,786	98,180,612	21,586,289	6,679,789	25,659,588	255,088,064

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		15,670,344	1,224,331	286,511		17,181,186
Course and Curriculum Development	6020		90,034				90,034
Academic / Faculty Senate	6030		486,036	10,492			496,528
Other Instructional Administration & Governance	6090		1,378,485	286,421	1,343		1,666,249
<b>Total Instructional Admin. &amp; Governance</b>		<b>0</b>	<b>17,624,899</b>	<b>1,521,244</b>	<b>287,854</b>	<b>0</b>	<b>19,433,997</b>
Instructional Support Services	6100						
Learning Center	6110	2,432,452	353,218	105,607	75,390		2,966,667
Library	6120		3,427,729	312,597	221,968		3,962,294
Media	6130		487,509				487,509
Museums and Galleries	6140		1,658				1,658
Academic Information Systems and Technology	6150		2,550,530	725,824	157,685		3,434,039
Other Instructional Support Services	6190	32	3,315,325	457,410	28,665		3,801,432
<b>Total Instructional Support Services</b>		<b>2,432,484</b>	<b>10,135,969</b>	<b>1,601,438</b>	<b>483,708</b>	<b>0</b>	<b>14,653,599</b>
Admissions and Records	6200		3,754,556	256,261	83,285		4,094,102
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,720,578	145,208	72,940		5,938,726
Matriculation and Student Assessment	6320		6,529,143	581,961	168,398		7,279,502
Transfer Programs	6330		821,287	36,921	7,597		865,805
Career Guidance	6340		331,648	6,687	4,584		342,919
Other Student Counseling and Guidance	6390		6,251	1,341			7,592
<b>Total Student Counseling and Guidance</b>		<b>0</b>	<b>13,408,907</b>	<b>772,118</b>	<b>253,519</b>	<b>0</b>	<b>14,434,544</b>

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	16	3,273,522	414,278	235,472	10,000	3,933,288
Extended Opportunity Programs and Services (EOPS)	6430		2,320,293	183,687	20,451	921,161	3,445,592
Health Services	6440		1,239,560	197,560	23,535		1,460,655
Student Personnel Administration	6450			40			40
Financial Aid Administration	6460		2,265,399	411,435	54,022		2,730,856
Job Placement Services	6470		633,844	(1,953)			631,891
Veterans Services	6480		274,443	31,945	39,538		345,926
Miscellaneous Student Services	6490		965,111	181,406	11,888	269,987	1,428,392
<b>Total Other Student Services</b>		16	10,972,172	1,418,398	384,906	1,201,148	13,976,640
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,697,319	920,006	142,629		2,759,954
Custodial Services	6530		5,719,966	364,923	5,968		6,090,857
Grounds Maintenance and Repairs	6550		1,588,397	177,292	97,146		1,862,835
Utilities	6570			4,719,580			4,719,580
Other Operations and Maintenance of Plant	6590		2,270,075	848,298	161,227		3,279,600
<b>Total Operation and Maintenance of Plant</b>	6500	0	11,275,757	7,030,099	406,970	0	18,712,826
<b>Planning, Policymaking and Coordinations</b>	6600		4,318,956	1,916,608	81,464		6,317,028

\* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		892,234	645,244	11,860		1,549,338
Fiscal Operations	6720		3,018,132	276,044	(30,051)		3,264,125
Human Resources Management	6730		1,472,243	617,506	26,814		2,116,563
Noninstruct Staff Retirees' Benefits & Retirement *	6740		7,122,536				7,122,536
Staff Development	6750		299,626	182,438	625		482,689
Staff Diversity	6760		125,717	78,326			204,043
Logistical Services	6770		3,278,919	113,835	76,375		3,469,129
Management Information Systems	6780		3,136,691	997,300	429,904		4,563,895
Other General Institutional Support Services	6790	4,998	2,271,478	156,627	55,529		2,488,632
<b>Total General Institutional Support Services</b>	6700	4,998	21,617,576	3,067,320	571,056	0	25,260,950
Community Services & Economic Development	6800						
Community Recreation	6810		6,977				6,977
Community Service Classes	6820		243,725	84,470			328,195
Community Use of Facilities	6830		258,005	1,751			259,756
Economic Development	6840		249,359	158,076	4,047		411,482
Other Community Services & Economic Development	6890		529,774	28,749			558,523
<b>Total Community Services</b>	6800	0	1,287,840	273,046	4,047	0	1,564,933

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		2,037	4,197			6,234
Child Development Centers	6920		14,649	16,191	26,787		57,627
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,532,610	227,328	193,673		1,953,611
Student and Co-Curricular Activities	6960		531,320	238,328	310		769,958
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	2,080,616	486,044	220,770	0	2,787,430
Auxiliary Operations	7000						
Contract Education	7010		23,891	14,702		(517)	38,076
Other Auxiliary Operations	7090		142,679				142,679
<b>Total Auxiliary Operations</b>	7000	0	166,570	14,702	0	(517)	180,755

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		1,511,990	44,086	135,157		1,691,233
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					11,895	11,895
Other Outgo	7390					24,447,062	24,447,062
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	24,458,957	24,458,957
<b>Sub-Total Non-Instructional Activites</b>		2,437,498	98,155,808	18,401,364	2,912,736	25,659,588	147,566,994
<b>Total Expenditures General Fund: activities *</b>		102,981,786	98,180,612	21,586,289	6,679,789	25,659,588	255,088,064

\* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$315,118,004
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	35,910.86		
	2. 2015-2016 Second Period Actual FTES	36,071.70		
	3. 2015-2016 Population change factor (C2/C1)	1.0045		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$333,534,020
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$333,534,020
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$333,534,020
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			104,378,910
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			65,400,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			21,859
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			103,215
H.	2016-2017 Appropriations Subject to Limit			\$170,097,554



For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			5,462,562	5,906,929	5,462,562	5,906,929
State Revenues	8600	115,827,940	115,958,003	27,819,518	37,158,224	143,647,458	153,116,227
Local Revenues	8800	106,796,960	91,626,869	4,176,023	4,001,522	110,972,983	95,628,391
<b>Total Revenues</b>		<b>222,624,900</b>	<b>207,584,872</b>	<b>37,458,103</b>	<b>47,066,675</b>	<b>260,083,003</b>	<b>254,651,547</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	86,615,350	88,735,872	6,908,165	5,686,473	93,523,515	94,422,345
Classified Salaries	2000	41,096,952	43,281,245	13,383,447	15,104,551	54,480,399	58,385,796
Employee Benefits	3000	48,653,916	47,178,848	4,504,568	5,950,895	53,158,484	53,129,743
Supplies and Materials	4000	1,987,209	4,040,848	2,325,429	10,384,956	4,312,638	14,425,804
Other Operating Expenses and Services	5000	14,075,931	16,166,766	3,197,720	7,822,059	17,273,651	23,988,825
Capital Outlay	6000	2,434,900	6,075,041	4,244,889	5,898,241	6,679,789	11,973,282
<b>Total Expenditures</b>		<b>194,864,258</b>	<b>205,478,620</b>	<b>34,564,218</b>	<b>50,847,175</b>	<b>229,428,476</b>	<b>256,325,795</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>27,760,642</b>	<b>2,106,252</b>	<b>2,893,885</b>	<b>(3,780,500)</b>	<b>30,654,527</b>	<b>(1,674,248)</b>
<b>Other Financing Sources</b>	8900	36,363	1,479,359		90,765	36,363	1,570,124
<b>Other Outgo</b>	7000	23,726,429	5,617,023	1,933,159	411,448	25,659,588	6,028,471
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>4,070,576</b>	<b>(2,031,412)</b>	<b>960,726</b>	<b>(4,101,183)</b>	<b>5,031,302</b>	<b>(6,132,595)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	42,057,784	46,128,360	5,034,412	5,995,138	47,092,196	52,123,498
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	42,057,784		5,034,412		47,092,196	
<b>Ending Fund Balance, June 30</b>		<b>46,128,360</b>	<b>44,096,948</b>	<b>5,995,138</b>	<b>1,893,955</b>	<b>52,123,498</b>	<b>45,990,903</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	251,402					
Local Revenues	8800	34,470,928	34,520,921				
<b>Total Revenues</b>		<b>34,722,330</b>	<b>34,520,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	5,744,674					
<b>Total Other Financing Sources</b>		<b>5,744,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,475,000	31,280,000				
Debt Interest and Other Service Charges	7120	2,922,525	4,449,993				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>18,397,525</b>	<b>35,729,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(12,652,851)</b>	<b>(35,729,993)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>22,069,479</b>	<b>(1,209,072)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,669,544	40,745,671		0		0
Prior Years Adjustments	9020	6,648					
Adjusted Beginning Balance	9030	18,676,192		0		0	
<b>Ending Fund Balance, June 30</b>		<b>40,745,671</b>	<b>39,536,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					14,932	16,000
State Revenues	8600					92,095	90,000
Local Revenues	8800	4,998,542	5,026,710	350,652	145,000	351,025	300,122
<b>Total Income</b>		4,998,542	5,026,710	350,652	145,000	458,052	406,122
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,019,476	1,011,363			391,289	427,994
Employee Benefits	3000	299,828	349,088			132,634	201,581
Supplies and Materials	4000	3,397,042	3,510,519			23,708	23,782
Other Operating Expenses and Services	5000	114,205	137,240			34,405	2,765
Capital Outlay	6000	1,171	16,000		70,000		
<b>Total Expenditures</b>		4,831,722	5,024,210	0	70,000	582,036	656,122
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		166,820	2,500	350,652	75,000	(123,984)	(250,000)
<b>Other Financing Sources</b>	8900					123,984	250,000
<b>Other Outgo</b>	7000	4,321,118	2,500	75,000	75,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,154,298)	0	275,652	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,931,817	1,777,519	1,894,729	2,170,381	2,556	2,556
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,931,817		1,894,729		2,556	
<b>Ending Fund Balance, June 30</b>		1,777,519	1,777,519	2,170,381	2,170,381	2,556	2,556

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,986,023	6,220,815				
Local Revenues	8800	2,231,809	1,043,821	71,996	410,000		
<b>Total Income</b>		6,217,832	7,264,636	71,996	410,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	53,613	201,126				
Employee Benefits	3000	14,060	67,878				
Supplies and Materials	4000	179,233	2,389				
Other Operating Expenses and Services	5000	1,388,571	3,482,721	715,341	36,534		
Capital Outlay	6000	8,776,879	48,264,402	826,316	104,200,631		
<b>Total Expenditures</b>		10,412,356	52,018,516	1,541,657	104,237,165	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(4,194,524)	(44,753,880)	(1,469,661)	(103,827,165)	0	0
<b>Other Financing Sources</b>	8900	33,552,652	2,500,000	100,000,000			
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		29,358,128	(42,253,880)	98,530,339	(103,827,165)	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	32,397,777	61,755,905	5,296,826	103,827,165		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	32,397,777		5,296,826		0	
<b>Ending Fund Balance, June 30</b>		61,755,905	19,502,025	103,827,165	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	8,043,107	8,556,737				
Other Financing Sources	8900						
<b>Total Income</b>		8,043,107	8,556,737	0	0		
<b>Expenditures</b>							
Academic Salaries	1000	2,429					
Classified Salaries	2000	152,190	158,434				
Employee Benefits	3000	4,593,964	5,168,734				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	1,722,038	4,020,850				
Capital Outlay	6000						
<b>Total Expenditures</b>		6,470,621	9,348,518	0	0		
<b>Net Profit or Loss</b>		1,572,486	(791,781)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,572,486	(791,781)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	26,761,091	28,333,577		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,761,091		0			
<b>Ending Fund Balance, June 30</b>		28,333,577	27,541,796	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	288,386	287,500	18,362	15,000		
<b>Total Income</b>		288,386	287,500	18,362	15,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	84,707	77,490				
Employee Benefits	3000	19,861	24,556				
Supplies and Materials	4000	38,835	53,064				
Other Operating Expenses and Services	5000	78,969	114,024	5,446	15,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		222,372	269,134	5,446	15,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		66,014	18,366	12,916	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	15,000	15,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		51,014	3,366	12,916	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	818,890	869,904	63,239	76,155		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	818,890		63,239		0	
<b>Ending Fund Balance, June 30</b>		869,904	873,270	76,155	76,155	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	52,870,213	54,214,749				
State Revenues	8600	4,564,811	4,518,700				
Local Revenues	8800	39,287					
<b>Total Income</b>		57,474,311	58,733,449	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,084					
Capital Outlay	6000						
<b>Total Expenditures</b>		4,084	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		57,470,227	58,733,449	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	57,470,227	58,733,449				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
<b>Ending Fund Balance, June 30</b>		50,000	50,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			737,044	977,130
<b>Total Income</b>		0	0	737,044	977,130
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			38,993	217,587
Employee Benefits	3000			2,663	65,175
Supplies and Materials	4000			21,645	31,330
Other Operating Expenses and Services	5000			400,655	393,183
Capital Outlay	6000			6,625	49,515
<b>Total Expenditures</b>		0	0	470,581	756,790
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	266,463	220,340
<b>Other Financing Sources</b>	8900			221,802	244,033
<b>Other Outgo</b>	7000			10,000	95,835
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	478,265	368,538
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	71,585,107	72,063,372
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		71,585,107	
<b>Ending Fund Balance, June 30</b>		0	0	72,063,372	72,431,910

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	123,984
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	23,404,383
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	86,302
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	566,000
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	29
41	CAPITAL OUTLAY PROJECTS FUND	31	BOOKSTORE FUND	4,320,673
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	75,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	35,202

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds  
Lottery Actual Report  
L10 GENERAL FUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209			1,851,592	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			1,851,592	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,896,564			1,989,037	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	75,620	75,620
Books, Magazines, & Periodicals	4200				0	84,240	84,240
Instructional Supplies & Materials	4300				0	953,354	953,354
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,113,214	1,113,214
Other Operating Expenses and Services	5000	60	5,896,504		5,896,564	194,300	6,090,864
Capital Outlay	6000						
Library Books	6300				0	93,200	93,200
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	93,200	93,200
Other Outgo	7000				0		0
<b>Total Expenditures</b>		60	5,896,504	0	5,896,564	1,400,714	7,297,278
<b>Ending Balance</b>					8,209	2,439,915	2,448,124

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			8,209		2,439,915	
Adjustments	9020						
Adjusted Beginning Balance	9030			8,209		2,439,915	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			5,201,683		1,539,946	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	1,261	1,261
Books, Magazines, & Periodicals	4200				0	27,000	27,000
Instructional Supplies & Materials	4300				0	1,511,685	1,511,685
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,539,946	1,539,946
Other Operating Expenses and Services	5000			5,201,683			5,201,683
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	5,201,683	0	5,201,683	1,539,946	6,741,629
<b>Ending Balance</b>					8,209	2,439,915	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

<b>EPA Revenue</b>	27,968,573
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	27,968,573	0	0	27,968,573
<b>TOTAL</b>		27,968,573	0	0	27,968,573

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	7,899,691	10.73%	4,944,787	11.85%	12,844,478	N/A	N/A
2016-17	9,214,691	12.58%	5,746,787	13.89%	14,961,478	2,117,000	16.48%
2017-18	10,602,691	14.43%	6,456,787	15.50%	17,059,478	2,098,000	14.02%
2018-19	12,062,691	16.28%	7,184,787	17.10%	19,247,478	2,188,000	12.83%
2019-20	13,607,691	18.13%	7,897,787	18.60%	21,505,478	2,258,000	11.73%
2020-21	14,587,691	19.10%	8,510,787	19.80%	23,098,478	1,593,000	7.41%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

We continue to take the base augmentation received from the State and designate it to address these current and future PERS and STRS rate increases.