

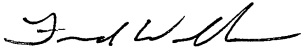

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

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.

 _____ District Chief Business Officer	10/10/17 _____ Date
 _____ District Superintendent	10-13-17 _____ 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, 2017. Please submit the report to :

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	47,748,329	47,748,329		47,748,329
Other	1300	28,874,327	28,874,327		28,874,327
Total Instructional Salaries		76,622,656	76,622,656	0	76,622,656
Non-Instructional Salaries					
Contract or Regular	1200		16,189,121	507,926	16,697,047
Other	1400		465,918	19,494	485,412
Total Non-Instructional Salaries		0	16,655,039	527,420	17,182,459
Total Academic Salaries		76,622,656	93,277,695	527,420	93,805,115
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		35,561,463	1,977,131	37,538,594
Other	2300		2,560,641	254,284	2,814,925
Total Non-Instructional Salaries		0	38,122,104	2,231,415	40,353,519
Instructional Aides					
Regular Status	2200	4,025,915	4,025,915		4,025,915
Other	2400	594,347	594,347		594,347
Total Instructional Aides		4,620,262	4,620,262	0	4,620,262
Total Classified Salaries		4,620,262	42,742,366	2,231,415	44,973,781
Employee Benefits	3000	54,884,914	107,412,042	712,515	108,124,557
Supplies and Materials	4000		2,095,545	85,239	2,180,784
Other Operating Expenses	5000		14,459,537	390,225	14,849,762
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		136,127,832	259,987,185	3,946,814	263,933,999

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	19,556,969	19,556,969		19,556,969
Student Health Services Above Amount Collected	6441		34,089		34,089
Student Transportation	6491		59,601		59,601
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		23,702,317		23,702,317
Objects to Exclude	Object Code				
Rents and Leases	5060		89,505		89,505
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		5,469,927		5,469,927

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
Total Exclusions		19,556,969	48,912,408	0	48,912,408
Total for ECS 84362, 50% Law		116,570,863	211,074,777	3,946,814	215,021,591
Percent of CEE (Instructional Salary Cost / Total CEE)		55.23%	100.00%		
50% of Current Expense of Education			105,537,388		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		116,570,863	211,074,777	3,946,814	215,021,591
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		136,127,832	259,987,185	3,946,814	263,933,999
Capital Expenditures	6000	206,440	2,588,702	419,233	3,007,935
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		136,334,272	262,575,887	4,366,047	266,941,934

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	11	53,895	53,906
In County Treasury	9112	68,513,658	13,434,754	81,948,412
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	142,294		142,294
Investments (at cost)	9120			0
Accounts Receivable	9130	18,295,837	5,745,599	24,041,436
Due from Other Funds	9140	183,538	7,870	191,408
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	33,614		33,614
Prepaid Items	9220			0
TOTAL ASSETS		87,168,952	19,242,118	106,411,070
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,654,653	1,980,256	11,634,909
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	14,396,355		14,396,355
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	3,834,455		3,834,455
Deferred Revenues	9570	119,270	11,381,576	11,500,846
TOTAL LIABILITIES		28,004,733	13,361,832	41,366,565

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
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
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	175,908		175,908
Restricted Fund Balance	9752		5,880,286	5,880,286
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	25,856,860		25,856,860
Total Designated Fund Balance		26,032,768	5,880,286	31,913,054
Uncommitted Fund Balance	9790	33,131,451		33,131,451
TOTAL FUND EQUITY		59,164,219	5,880,286	65,044,505
TOTAL LIABILITIES AND FUND EQUITY		87,168,952	19,242,118	106,411,070

- 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, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	40,743,896		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		40,743,896	0	0
LIABILITIES				
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 LIABILITIES		0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
FUND BALANCE (NON-GASB 54)				
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 Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	40,743,896		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		40,743,896	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		40,743,896	0	0
TOTAL LIABILITIES AND FUND EQUITY		40,743,896	0	0

- 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, 2017

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	970,996	2,284,862				
In County Treasury	9112			49,864			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	17,438	72,339	2,520			
Due from Other Funds	9140			82,895			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	775,217					
Prepaid Items	9220						
TOTAL ASSETS		1,763,651	2,357,201	135,279	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	79,415		22,855			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			107,889			
Temporary Loans	9550	118,515					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			1,979			
TOTAL LIABILITIES		197,930	0	132,723	0	0	0

- 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, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
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
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	775,217	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	790,504	2,357,201	2,556	0	0	0
Total Designated Fund Balance		1,565,721	2,357,201	2,556	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		1,565,721	2,357,201	2,556	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,763,651	2,357,201	135,279	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,377,775		
In County Treasury	9112	54,981,698	101,223,404	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	159,751	88,118	
Due from Other Funds	9140	4,518,032		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210		58	
Prepaid Items	9220			
TOTAL ASSETS		61,037,256	101,311,580	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,495,357	259,992	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	35,462	118	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,530,819	260,110	0

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
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 Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		58	
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	59,506,437	101,051,412	
Total Designated Fund Balance		59,506,437	101,051,470	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		59,506,437	101,051,470	0
TOTAL LIABILITIES AND FUND EQUITY		61,037,256	101,311,580	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
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				
Fixed Assets	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				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
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
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
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
Fund Balance (GASB 54)	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	26,694,067	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	24,548	
Due from Other Funds	9140	8,429,640	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	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		
Total Fixed Assets		0	0
TOTAL ASSETS		35,223,255	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,631,779	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	4,900	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,636,679	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
TOTAL LIABILITIES	968	4,636,679	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752	30,511,576	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		30,586,576	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		30,586,576	0
TOTAL LIABILITIES AND FUND EQUITY		35,223,255	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	447,161	93,118		73,875	41,186			11,156,056
In County Treasury	9112				6,568,811				4,172,866
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	570,013							1,416,279
Accounts Receivable	9130	25	1,180		1,198,208	29,035			3,821,141
Due from Other Funds	9140				75,151				1,290,637
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
Fixed Assets	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								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,017,199	94,298	0	7,916,045	70,221	0	0	21,857,479

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	53,321			7,823,006				10,717,108
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				43,039				
Temporary Loans	9550	88,833				70,221			8,489,633
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		142,154	0	0	7,866,045	70,221	0	0	19,206,741
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
TOTAL LIABILITIES	968	142,154	0	0	7,866,045	70,221	0	0	19,206,741

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
FUND EQUITY									
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	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	875,045	94,298		50,000				2,650,738
Total Designated Fund Balance		875,045	94,298	0	50,000	0	0	0	2,650,738
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		875,045	94,298	0	50,000	0	0	0	2,650,738
TOTAL LIABILITIES AND FUND EQUITY		1,017,199	94,298	0	7,916,045	70,221	0	0	21,857,479

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		611,056	611,056
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		174,006	174,006
Student Financial Aid	8150		81,803	81,803
Veterans Education	8160		5,055	5,055
Vocational and Technical Education Act (VATEA)	8170		2,206,679	2,206,679
Other Federal Revenues	8190		2,471,650	2,471,650
Total Federal Revenues	8100	0	5,550,249	5,550,249
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	64,938,194		64,938,194
Other General Apportionment	8613	1,537,934		1,537,934
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,471,996	2,471,996
Disabled Students Programs and Services(DSPS)	8623		2,958,046	2,958,046
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,813,659	1,813,659
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		19,079,267	19,079,267

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	25,777,544		25,777,544
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,460,586	2,460,586
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	395,559		395,559
Timber Yield Tax	8672	6		6
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,469,927	1,823,803	7,293,730
State Mandated Costs	8685	4,337,964		4,337,964
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,858,920	653,431	7,512,351
Total State Revenues	8600	109,316,048	31,260,788	140,576,836

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	62,672,908		62,672,908
Tax Allocation, Supplemental Roll	8812	1,718,995		1,718,995
Tax Allocation, Unsecured Roll	8813	3,097,045		3,097,045
Prior Years Taxes	8816	1,498,379		1,498,379
Education Revenues Augmentation Fund (ERAF)	8817	13,592,134		13,592,134
Redevelopment Agency Funds - Pass Through	8818	892,910		892,910
Redevelopment Agency Funds - Residual	8819	5,959,498		5,959,498
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	31,084		31,084
Other Contract Services	8832	47,430	216,686	264,116
Sales and Commissions	8840	497,154		497,154
Rentals and Leases	8850	1,671,910		1,671,910
Interest and Investment Income	8860	628,144		628,144
Student Fees and Charges	8870			
Community Services Classes	8872	401,167		401,167
Dormitory	8873			0
Enrollment	8874	13,147,122		13,147,122
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	67,547	1,604,357	1,671,904
Instructional Materials Fees and Sales of Materials	8877	169,463		169,463
Insurance	8878			0
Student Records	8879	138,541		138,541
Nonresident Tuition	8880	4,132,951		4,132,951
Parking Services and Public Transportation	8881		2,015,776	2,015,776
Other Student Fees and Charges	8885	472,331		472,331
Other Local Revenues	8890	1,062,509	11,907	1,074,416
Total Local Revenues	8800	111,899,222	3,848,726	115,747,948
Total Revenues		221,215,270	40,659,763	261,875,033

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	4,163		4,163
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	61,729,843		61,729,843
Total Other Financing Sources	8900	61,734,006	0	61,734,006
Total Revenues and Other Financing Sources		282,949,276	40,659,763	323,609,039

For Actual Year: 2016-2017

Budget Year: 2017-2018

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 Natual Resources	0100	252,156	1,987	28,034			282,177
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,230,176	130	130,985	166,155		4,527,446
Business and Management	0500	3,993,218	36,329	97,973	4,691		4,132,211
Communications	0600	978,204		93,121	346,976		1,418,301
Computer and Information Science	0700	3,096,202	1,107	51,587	4,052		3,152,948
Education	0800	6,002,735	1,968	505,717	37,210		6,547,630
Engineering and Related Industrial Technology	0900	4,489,948		446,446	1,046,247		5,982,641
Fine and Applied Arts	1000	11,515,424	3,398	336,061	339,942		12,194,825
Foreign language	1100	2,336,666					2,336,666
Health	1200	5,773,377		187,268	204,110		6,164,755
Consumer Education And Home Economics	1300	2,057,557		42,568	26,592		2,126,717
Law	1400	342,561		10,316			352,877
Humanities(Letters)	1500	15,018,399		54,964			15,073,363
Library Science	1600	187,416					187,416
Mathematics	1700	9,254,081	306	69,349	56,954		9,380,690
Military Studies	1800						0
Physical Sciences	1900	6,070,554	13,125	185,057	38,994		6,307,730
Psychology	2000	2,465,376					2,465,376
Public Affairs and Services	2100	432,951		11,119			444,070
Social Sciences	2200	9,391,831		48,902	3,043		9,443,776
Commercial Services	3000	2,314,689		78,624			2,393,313
Interdisciplinary Studies	4900	26,912,342	6,112	621,665	358,888		27,899,007
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	19,700,530					19,700,530
Sub-Total Instructional Activites		136,816,393	64,462	2,999,756	2,633,854		142,514,465
Total Expenditures for GF Activities*		139,652,498	136,457,821	23,514,308	6,808,482	4,254,923	310,688,032

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		17,458,276	1,769,823	901,033		20,129,132
Course and Curriculum Development	6020		100,139				100,139
Academic / Faculty Senate	6030		427,394	10,216	1,325		438,935
Other Instructional Administration & Governance	6090		1,789,069	398,323	11,652		2,199,044
Total Instructional Admin. & Governance		0	19,774,878	2,178,362	914,010	0	22,867,250
Instructional Support Services	6100						
Learning Center	6110	2,827,778	472,548	124,095	4,515		3,428,936
Library	6120	54	4,022,986	408,338	290,668		4,722,046
Media	6130		520,861	940			521,801
Museums and Galleries	6140		4,994				4,994
Academic Information Systems and Technology	6150		2,758,814	835,737	317,766		3,912,317
Other Instructional Support Services	6190		3,231,036	739,435	241,618		4,212,089
Total Instructional Support Services		2,827,832	11,011,239	2,108,545	854,567	0	16,802,183
Admissions and Records	6200		3,968,931	314,420	5,328		4,288,679
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,915,168	174,099	54,273		7,143,540
Matriculation and Student Assessment	6320		7,619,908	330,252	25,190		7,975,350
Transfer Programs	6330		739,741	39,451	4,464		783,656
Career Guidance	6340		355,849	6,660			362,509
Other Student Counseling and Guidance	6390		6,736	5,823			12,559
Total Student Counseling and Guidance		0	15,637,402	556,285	83,927	0	16,277,614

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		3,889,669	348,743	68,476		4,306,888
Extended Opportunity Programs and Services (EOPS)	6430		2,421,677	177,153	83,971	992,609	3,675,410
Health Services	6440		1,454,903	212,758	7,018		1,674,679
Student Personnel Administration	6450			993			993
Financial Aid Administration	6460		2,412,582	432,383	8,414		2,853,379
Job Placement Services	6470		643,384	39,460	11,531		694,375
Veterans Services	6480		264,965	27,880	53,909		346,754
Miscellaneous Student Services	6490		1,455,625	302,435	7,248	216,921	1,982,229
Total Other Student Services		0	12,542,805	1,541,805	240,567	1,209,530	15,534,707
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,792,262	1,237,672	508,111		3,538,045
Custodial Services	6530		6,499,699	362,853	31,749		6,894,301
Grounds Maintenance and Repairs	6550		1,510,951	192,714	148,266		1,851,931
Utilities	6570			4,673,306			4,673,306
Other Operations and Maintenance of Plant	6590		2,254,317	863,704	160,046		3,278,067
Total Operation and Maintenance of Plant	6500	0	12,057,229	7,330,249	848,172	0	20,235,650
Planning, Policymaking and Coordinations	6600		4,699,676	2,279,001	40,446		7,019,123

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,006,166	609,535	4,449		1,620,150
Fiscal Operations	6720		3,149,161	203,877	44,307		3,397,345
Human Resources Management	6730		1,573,215	565,518	152		2,138,885
Noninstruct Staff Retirees' Benefits & Retirement *	6740		35,636,634				35,636,634
Staff Development	6750		398,258	121,001	1,434		520,693
Staff Diversity	6760		246,377	94,534	2,058		342,969
Logistical Services	6770		3,455,341	154,031	96,031		3,705,403
Management Information Systems	6780		3,546,543	1,487,036	495,214		5,528,793
Other General Institutional Support Services	6790	4,264	2,152,601	194,827	21,081		2,372,773
Total General Institutional Support Services	6700	4,264	51,164,296	3,430,359	664,726	0	55,263,645
Community Services & Economic Development	6800						
Community Recreation	6810		5,335				5,335
Community Service Classes	6820		214,511	50,426			264,937
Community Use of Facilities	6830		265,146	341			265,487
Economic Development	6840		255,840	119,032	43,860		418,732
Other Community Services & Economic Development	6890		677,990	29,189			707,179
Total Community Services	6800	0	1,418,822	198,988	43,860	0	1,661,670

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		4,330	4,369	3,000		11,699
Child Development Centers	6920		589	2,275			2,864
Farm Operations	6930						0
Food Services	6940		21,482				21,482
Parking	6950		1,721,657	188,342	57,937		1,967,936
Student and Co-Curricular Activities	6960		571,937	247,283	10,785		830,005
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,319,995	442,269	71,722	0	2,833,986
Auxiliary Operations	7000						
Contract Education	7010	4,009	5,771	21,757			31,537
Other Auxiliary Operations	7090		153,709				153,709
Total Auxiliary Operations	7000	4,009	159,480	21,757	0	0	185,246

For Actual Year: 2016-2017

Budget Year: 2017-2018

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				
Physical Property and Related Acquisitions	7100		1,638,606	112,512	407,303		2,158,421
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,000,000	2,000,000
Student Aid	7320					10,411	10,411
Other Outgo	7390					1,034,982	1,034,982
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,045,393	3,045,393
Sub-Total Non-Instructional Activities		2,836,105	136,393,359	20,514,552	4,174,628	4,254,923	168,173,567
Total Expenditures General Fund: activities *		139,652,498	136,457,821	23,514,308	6,808,482	4,254,923	310,688,032

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$333,534,020
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	36,071.70		
	2. 2016-2017 Second Period Actual FTES	34,706.40		
	3. 2016-2017 Population change factor (C2/C1)	0.9622		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$332,768,619
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)			\$332,768,619
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$332,768,619
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			117,798,455
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			69,200,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			30,781
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			136,455
H.	2017-2018 Appropriations Subject to Limit			\$187,292,781

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			5,550,249	5,672,444	5,550,249	5,672,444
State Revenues	8600	109,316,048	125,625,561	31,260,788	44,369,128	140,576,836	169,994,689
Local Revenues	8800	111,899,222	89,737,736	3,848,726	4,449,139	115,747,948	94,186,875
Total Revenues		221,215,270	215,363,297	40,659,763	54,490,711	261,875,033	269,854,008
EXPENDITURES:							
Academic Salaries	1000	93,805,114	87,532,734	8,356,013	7,016,715	102,161,127	94,549,449
Classified Salaries	2000	44,973,782	45,069,012	15,173,850	14,821,562	60,147,632	59,890,574
Employee Benefits	3000	108,124,556	49,296,583	5,677,004	6,728,907	113,801,560	56,025,490
Supplies and Materials	4000	2,180,784	3,847,479	2,410,656	6,844,016	4,591,440	10,691,495
Other Operating Expenses and Services	5000	14,849,762	15,391,012	4,073,106	17,839,005	18,922,868	33,230,017
Capital Outlay	6000	3,007,935	7,748,400	3,800,547	5,726,846	6,808,482	13,475,246
Total Expenditures		266,941,933	208,885,220	39,491,176	58,977,051	306,433,109	267,862,271
Excess /(Deficiency) of Revenues over Expenditures		(45,726,663)	6,478,077	1,168,587	(4,486,340)	(44,558,076)	1,991,737
Other Financing Sources	8900	61,734,006	1,095,850			61,734,006	1,095,850
Other Outgo	7000	2,971,484	4,086,827	1,283,439	537,503	4,254,923	4,624,330
Net Increase/(Decrease) in Fund Balance		13,035,859	3,487,100	(114,852)	(5,023,843)	12,921,007	(1,536,743)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,128,360	59,164,219	5,995,138	5,880,286	52,123,498	65,044,505
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,128,360		5,995,138		52,123,498	
Ending Fund Balance, June 30		59,164,219	62,651,319	5,880,286	856,443	65,044,505	63,507,762

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	236,582					
Local Revenues	8800	35,483,882	36,692,010				
Total Revenues		35,720,464	36,692,010	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	31,280,000	34,230,000				
Debt Interest and Other Service Charges	7120	4,456,918	5,118,727				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	35,736,918	39,348,727	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(35,736,918)	(39,348,727)	0	0	0	0
Net Increase/Decrease in Fund Balance		(16,454)	(2,656,717)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	40,745,671	40,743,896		0		0
Prior Years Adjustments	9020	14,679					
Adjusted Beginning Balance	9030	40,760,350			0		0
Ending Fund Balance, June 30		40,743,896	38,087,179	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					23,078	23,000
State Revenues	8600					151,849	145,000
Local Revenues	8800	4,838,632	5,054,313	261,820	230,000	237,104	289,070
Total Income		4,838,632	5,054,313	261,820	230,000	412,031	457,070
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,059,081	1,056,293			479,010	472,392
Employee Benefits	3000	304,085	371,997			168,059	217,661
Supplies and Materials	4000	3,572,096	3,499,039			20,952	15,216
Other Operating Expenses and Services	5000	115,168	114,765			35,314	1,801
Capital Outlay	6000		16,000		155,000		
Total Expenditures		5,050,430	5,058,094	0	155,000	703,335	707,070
Excess /(Deficiency) of Revenues over Expenditures		(211,798)	(3,781)	261,820	75,000	(291,304)	(250,000)
Other Financing Sources	8900					291,304	250,000
Other Outgo	7000			75,000	75,000		
Net Increase/(Decrease) in Fund Balance		(211,798)	(3,781)	186,820	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,777,519	1,565,721	2,170,381	2,357,201	2,556	2,556
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,777,519		2,170,381		2,556	
Ending Fund Balance, June 30		1,565,721	1,561,940	2,357,201	2,357,201	2,556	2,556

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,727,523	3,785,204				
Local Revenues	8800	2,641,402	1,120,416	892,153	615,000		
Total Income		8,368,925	4,905,620	892,153	615,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	158,187	310,083				
Employee Benefits	3000	47,409	119,572				
Supplies and Materials	4000	107,257	16,832	712			
Other Operating Expenses and Services	5000	1,491,113	843,721	126,947	87,020		
Capital Outlay	6000	11,314,427	47,382,005	3,540,189	101,579,450		
Total Expenditures		13,118,393	48,672,213	3,667,848	101,666,470	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,749,468)	(43,766,593)	(2,775,695)	(101,051,470)	0	0
Other Financing Sources	8900	2,500,000	2,500,000				
Other Outgo	7000		1,000,000				
Net Increase/(Decrease) in Fund Balance		(2,249,468)	(42,266,593)	(2,775,695)	(101,051,470)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	61,755,905	59,506,437	103,827,165	101,051,470		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	61,755,905		103,827,165		0	
Ending Fund Balance, June 30		59,506,437	17,239,844	101,051,470	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	8,671,031	6,380,360				
Other Financing Sources	8900						
Total Income		8,671,031	6,380,360	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	162,538	155,732				
Employee Benefits	3000	4,840,067	5,184,808				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	1,415,427	3,020,850				
Capital Outlay	6000						
Total Expenditures		6,418,032	8,361,890	0	0		
Net Profit or Loss		2,252,999	(1,981,530)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,252,999	(1,981,530)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	28,333,577	30,586,576		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,333,577		0			
Ending Fund Balance, June 30		30,586,576	28,605,046	0	0		

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	291,011	317,005	18,143	15,000		
Total Income		291,011	317,005	18,143	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	87,460	119,769				
Employee Benefits	3000	18,815	29,613				
Supplies and Materials	4000	53,779	47,108				
Other Operating Expenses and Services	5000	98,042	105,515		15,000		
Capital Outlay	6000	12,774					
Total Expenditures		270,870	302,005	0	15,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		20,141	15,000	18,143	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	15,000	15,000				
Net Increase/(Decrease) in Fund Balance		5,141	0	18,143	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	869,904	875,045	76,155	94,298		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	869,904		76,155		0	
Ending Fund Balance, June 30		875,045	875,045	94,298	94,298	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
REVENUES:							
Federal Revenues	8100	51,938,719	54,314,749				
State Revenues	8600	4,829,694	4,518,700				
Local Revenues	8800	38,071					
Total Income		56,806,484	58,833,449	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,043					
Capital Outlay	6000						
Total Expenditures		3,043	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		56,803,441	58,833,449	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	56,803,441	58,833,449				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
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	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,864,581	441,882
Total Income		0	0	1,864,581	441,882
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			38,454	216,188
Employee Benefits	3000			2,242	69,909
Supplies and Materials	4000			15,465	21,285
Other Operating Expenses and Services	5000			552,150	266,183
Capital Outlay	6000			512	49,515
Total Expenditures		0	0	608,823	623,080
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,255,758	(181,198)
Other Financing Sources	8900			225,214	267,033
Other Outgo	7000			70,893,606	1,383,735
Net Increase/(Decrease) in Fund Balance		0	0	(69,412,634)	(1,297,900)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	72,063,372	2,650,738
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		72,063,372	
Ending Fund Balance, June 30		0	0	2,650,738	1,352,838

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	332,895
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,500,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	99,714
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	75,000
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	41,592
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	35,028
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	61,694,815

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			2,439,915		
Adjustments	9020						
Adjusted Beginning Balance	9030	8,209			2,439,915		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	5,469,927			1,823,803		
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	5,458	5,458
Books, Magazines, & Periodicals	4200				0	89,309	89,309
Instructional Supplies & Materials	4300				0	964,502	964,502
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,059,269	1,059,269
Other Operating Expenses and Services	5000		5,469,927		5,469,927	295,707	5,765,634
Capital Outlay	6000						
Library Books	6300				0	72,083	72,083
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	72,083	72,083
Other Outgo	7000				0		0
Total Expenditures		0	5,469,927	0	5,469,927	1,427,059	6,896,986
Ending Balance					8,209	2,836,659	2,844,868

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: 2016-2017

Budget Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			8,209		2,836,659	
Adjustments	9020						
Adjusted Beginning Balance	9030			8,209		2,836,659	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			4,666,131		1,559,737	
		Instructional & Institutional Unrestricted					
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	1,261	1,261
Books, Magazines, & Periodicals	4200				0	12,400	12,400
Instructional Supplies & Materials	4300				0	1,546,076	1,546,076
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,559,737	1,559,737
Other Operating Expenses and Services	5000		4,666,131		4,666,131		4,666,131
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	4,666,131	0	4,666,131	1,559,737	6,225,868
Ending Balance					8,209	2,836,659	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 860

Name: NORTH ORANGE

EPA Revenue	25,777,544
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,899,691	4,944,787	12,844,478	N/A	N/A
2016-17	9,793,992	5,990,183	15,784,175	2,939,697	22.89%
2017-18	11,033,491	6,791,915	17,825,406	2,041,231	12.93%
2018-19	12,297,780	8,032,252	20,330,032	2,504,626	14.05%
2019-20	13,587,355	9,297,396	22,884,751	2,554,719	12.57%
2020-21	14,277,033	10,765,835	25,042,868	2,158,117	9.43%

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.