#### California Community Colleges

#### ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012) (Budget Report for Fiscal Year 2012-2013)

District: NORTH ORANGE

District Code: 860

This is to certify that the Annual Financial and Budget Report has been in accordance with the <i>California Code of Regulations</i> , beginning with best of my knowledge, the data contained in this report are correct.	en prepared and the budget adopted n Section 58300. Further, to the
J-1111	12/4/12 Date
District Chief Business Officer  District Superintendent	1 2 / 4/12 Date/
Contact: Rodrigo Garcia	
(714) 808-4751	

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, 2012. Please submit the report to:

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

NOTE: This report was re-opened to allow us to correct budget amounts related to ry 2012-13. We re-certified the report on 12/4/12.

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

#### Annual Financial and Budget Report

#### The Current Expense of Education

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

S11 GENERAL FUND - UNRESTRICTED SUBFUND

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	36,534,567	36,534,567	,	36,534,567
Other	1300	20,283,398	20,338,665	746	20,339,411
Total Instructional Salaries	19 - Carlo Carlo Companyo ya Sanata in Sanata	56,817,965	56,873,232	. 746	56,873,978
Non-Instructional Salaries					
Contract or Regular	1200	İ	13,134,299	478,586	13,612,885
Other	1400	10 10 10 10 10 10 10 10 10 10 10 10 10 1	559,788	6,507	566,295
Total Non-Instructional Salaries	The attention and the state of the second	ti	13,694,087	485,093	14,179,180
Total Academic Salaries		56,817,965	70,567,319	485,839	71,053,158
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		27,035,563	1,625,201	28,660,764
Other	2300		1,620,165	397,449	2,017,614
Total Non-Instructional Salaries		0	28,655,728	2,022,650	30,678,378
Instructional Aides					
Regular Status	2200	2,765,069	2,991,814		2,991,814
Other	2400	387,140	430,436		430,436
Total Instructional Aides		3,152,209	3,422,250	0	3,422,250
Total Classified Salaries		3,152,209	32,077,978	2,022,650	34,100,628
Employee Benefits	3000	14,730,141	34,156,427	728,779	34,885,206
Supplies and Materials	4000		1,852,491	131,710	1,984,201
Other Operating Expenses	5000		9,626,970	112,952	9,739,922
Equipment Replacement	6420				C
Total Expenditures Prior to Exclusions		74,700,315	148,281,185	3,481,930	151,763,115

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

#### Annual Financial and Budget Report

For Actual Year: 2011-2012

#### The Current Expense of Education

#### SUPPLEMENTAL DATA

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

**\$11 GENERAL FUND - UNRESTRICTED SUBFUND** 

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				The state of the s
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	2,230,234	2,230,234		2,230,234
Student Health Services Above Amount Collected	6441		106,434		106,434
Student Transportation	6491		49,282	×	49,282
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,888,686	and the state of t	2,888,686
Objects to Exclude	Object Code				
Rents and Leases	5060		57,261	13,130	70,391
Lottery Expenditures			opportunities and the second of the second o	menten in die er de des de de service de	
Academic Salaries	1000			entere de la compansa de la compans La compansa de la co	0
Classified Salaries	2000	and the second s		. And the second of the second	0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		Providence of the Marie of the control of the second secon		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		4,316,072		4,316,072

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

#### Annual Financial and Budget Report

#### The Current Expense of Education

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

S11 GENERAL FUND - UNRESTRICTED SUBFUND

		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				Section States and Section Sec
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420	al almost sectors of maximum minimum and saline sector of the contract of			0
Total Equipment		0	0	0	0
Total Capital Outlay	The second secon	0	0	0	0
Other Outgo	7000		ga ann an ann ann ann ann ann ann ann an		
Total Exclusions		2,230,234	9,647,969	13,130	9,661,099
Total for ECS 84362, 50% Law		72,470,081	138,633,216	3,468,800	142,102,016
Percent of CEE (Instructional Salary Cost / Total CEE)		52.27%	100.00%		namen on operation products
50% of Current Expense of Education			69,316,608		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		72,470,081	138,633,216	3,468,800	142,102,016
Instructors					
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		74,700,315	148,281,185	3,481,930	151,763,115
Capital Expenditures	6000	256,117	1,312,060	4,744	1,316,804
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		74,956,432	149,593,245	3,486,674	153,079,919

#### COMBINED BALANCE SHEET

#### **Governmental Funds Group**

#### 10 General Fund — Combined

#### (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 860

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	409	24,934	25,343
In County Treasury	9112	27,626,605	3,151,944	30,778,549
Cash With Fiscal Agents	9113	Annual Control of the State of	annanggana bajen (a., f. stj.) aphjeja (mb) a antagtagte figurity (	0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120	and the second of the second o		0
Accounts Receivable	9130	37,137,677	3,380,470	40,518,147
Due from Other Funds	9140	998,665	and a contract of the second s	998,665
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	133,179		133,179
Prepaid Items	9220	The second secon		0
TOTAL ASSETS		66,046,535	6,557,348	72,603,883
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,422,866	406,532	5,829,398
Accrued Salaries and Wages Payable	9520	Control of the management of the control of the con		0
Compensated Absences Payable Current	9530	The first of the second	no no sin i more di i i memberantica camba (1991). Il ca	0
Due to Other Funds	9540	10,342,225		10,342,225
Temporary Loans	9550	2,327,370	****	2,327,370
Current Portion of Long-Term Debt	9560	700,000		700,000
Deferred Revenues	9570	391,408	2,320,099	2,711,507
TOTAL LIABILITIES		19,183,869	2,726,631	21,910,500

#### COMBINED BALANCE SHEET

#### **Governmental Funds Group**

#### 10 General Fund — Combined

#### (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 860

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund COMBINED
FUND EQUITY		:		
Fund Balance Reserved	9710			0
NonCash Assets	9711	133,179		133,179
Amonts 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
Total Reserved Fund Balance		133,179	0	133,179
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751		3,830,717	3,830,717
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	30,978,856	, , , ,	30,978,856
Total Designated Fund Balance		30,978,856	3,830,717	34,809,573
Uncommitted(Unrestricted) Fund Balance	9790	15,750,631	and the second s	15,750,631
TOTAL FUND EQUITY		46,862,666	3,830,717	50,693,383
TOTAL LIABILITIES AND FUND EQUITY		66,046,535	6,557,348	72,603,883

Annual Financial and Budget Report

**Governmental Funds Group** 

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET 29 Other Debt

29 Other Debt Service Fund

For Year Ended June 30, 2012

District ID: 860

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				Market State of the Control of the C
Awaiting Deposit and in Banks	9111	to the second of		
In County Treasury	9112	13,291,324		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	5,754		
Due from Other Funds	9140			\(\text{\tint{\text{\tint{\text{\text{\text{\text{\text{\tint{\text{\tin}\text{\text{\text{\text{\text{\text{\text{\text{\text{\ti}\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\tin\text{\text{\text{\text{\text{\text{\text{\text{\text{\tin\tex{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\texi}\tint{\text{\text{\text{\text{\text{\text{\text{\text{\text{\tin\tin\tin\tint{\text{\text{\text{\text{\text{\texic}\tint{\text{\text{\text{\ticl{\tin\tint{\text{\tin\tin\tin\tint{\tint}\tint{\tint{\tin}\tint{\tiin}\tint{\tiin}\tint{\tin}\text{\tin\tint{\tint{\tin\
TOTAL ASSETS		13,297,078	0	0
LIABILITIES			Western Commission (1981) States and States States (1981)	
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520	то н.		and the control of th
Compensated Absences Payable Current	9530	and the second s		enga ja kerasa neraka ja menena anjapaja menena ara m P
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560	and the second of the second o		
Deferred Revenues	9570		and the second of the second o	
TOTAL LIABILITIES		0	0	O

Annual Financial and Budget Report

**Governmental Funds Group** 

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, 2012

District ID: 860

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonts Restricted by Law for Specific Purposes	9712		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
Reserve for Encumbrances Credit	9713	Control of the Contro		politica de granta de companyo de comp
Reserve for Encumbrances Debit	9714	en e		And Market Control of the Control of
Reserve for Debt Services	9715			
Total Reserved Fund Balance		O Proposition of the control of the	O	O
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	13,297,078	The second secon	Mary and an and an arrangement of the second
Self Insurance Programs	9752			- Sec. 1
Payments Resulting from Court Orders	9753			the transfer was a second second second
Specific Future Purposes	9754	enter en		
Total Designated Fund Balance		13,297,078	. 0	0
Uncommitted(Unrestricted) Fund Balance	9790	And the property of the second		equinities and an experience of the second
TOTAL FUND EQUITY		13,297,078	O	O
TOTAL LIABILITIES AND FUND EQUITY		13,297,078	0	0

#### **Governmental Funds Group**

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

**COMBINED BALANCE SHEET** 

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2012

District ID: 860

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100					·	
Cash:							
Awaiting Deposit and in Banks	9111	1,637,922	1,376,925	70,125			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			Marie de la companya			
Investments (at cost)	9120	The state of the s	The state of the s	is a transition of the manifest and the demandar manner of the desired			
Accounts Receivable	9130	460,909	2,030	8,802		e a garante de la composition de la co	
Due from Other Funds	9140	3,308,579		59,329			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,421,183					
Prepaid Items	9220					e e e esta como e al altri como e e como de elemento de elemento de elemento de elemento de elemento de element	
TOTAL ASSETS	. 100,000,000,000	6,828,593	1,378,955	138,256	0	0	o in the Contract Country of t
LIABILITIES							
Current Liabilities and Deferred Revenue	9500	and the second second	AND A STATE OF THE STATE OF		the state of the s		
Accounts Payable	9510	147,781	8,645	92,263	<del>-,</del>	о, ср. том и сереничного с том ст	
Accrued Salaries and Wages Payable	9520	TO THE STATE OF TH	The first of the second se	r magazi amma ami a gara a gara a gara a sa			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			43,437			
Temporary Loans	9550	34,028					
Current Portion of Long-Term Debt	9560			manum and dan dan dan garangsa saman sa ng sa saman sa	Commence description of the control of the state of the s		
Deferred Revenues	9570		er are en				
TOTAL LIABILITIES		181,809	8,645	135,700	0	0	. 0

#### **Governmental Funds Group**

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2012

District ID: 860

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710					a marin and a second	
NonCash Assets	9711	1,421,183	and the second	erges on our en	Burger and the following of the contract of th	e vieni i venike <del>se s</del> amen englij, iki i ki	
Amonts Restricted by Law for Specific Purposes	9712	n entre e e e e e e e e e e e e e e e e e e	ent transfer to the state of th			. The major resonation and the exception	,
Reserve for Encumbrances Credit	9713			er e			
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715				e menteral section of the section of		
Total Reserved Fund Balance		1,421,183	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751				ze ka ka ka ka ka ka ka	* ****	
Self Insurance Programs	9752				Market Services		
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754	5,225,601	1,370,310	2,556		eran er er Sour-en eran er er erskere	
Total Designated Fund Balance		5,225,601	1,370,310	2,556	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			The state of the state of		A SAME TO SAME TO SAME	
TOTAL FUND EQUITY		6,646,784	1,370,310	2,556	. 0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,828,593	1,378,955	138,256	0	0	0

**Governmental Funds Group** 

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund42 Revenue Bond Construction Fund

For Year Ended June 30, 2012

District ID: 860

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	34,237,442	7,650,971
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	72,756	2,942
Due from Other Funds	9140	2,442,599	
Inventories, Stores, and Prepaid Items	9200	e de la companya de	
Inventories and Stores	9210	The state of the s	
Prepaid Items	9220	n an earlier and an	
TOTAL ASSETS	Position - 100 100 100 100 100 100 100 100 100 1	36,752,797	7,653,913
LIABILITIES			
Current Liabilities and Deferred Revenue	9500	en e	
Accounts Payable	9510	3,137,010	277,610
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530	en e	
Due to Other Funds	9540	501,354	29
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	11,106,028	
TOTAL LIABILITIES		14,744,392	277,639

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2012

District ID: 860

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	en men en antalisation de la companya	
Reserve for Encumbrances Credit	9713	e market game, market gereger en andere game andere game andere game andere game and an extension of the second	
Reserve for Encumbrances Debit	9714	ng mingro, saga garana garana sa a sa sa san mgamana masa saga saga	
Reserve for Debt Services	9715		
Total Reserved Fund Balance	The second of the second secon	O similar manusian mengantan mengantan mengan kalaman kan yan yan menantan mengan dara mengan	. The second section is a supplied of the second section of the second section of the second section of the section of the section of the section of the second section of the section of
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751	er operation of the state of th	
Self Insurance Programs	9752	and the second of the second o	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	22,008,405	7,376,274
Total Designated Fund Balance		22,008,405	7,376,274
Uncommitted(Unrestricted) Fund Balance	9790	er manne em mannem en men er er er er en er	
TOTAL FUND EQUITY		22,008,405	7,376,274
TOTAL LIABILITIES AND FUND EQUITY		36,752,797	7,653,913

#### **Proprietary Funds Group**

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

und 53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 860

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:		m e e e e e e e e e e e e e e e e e e e		er e	
Awaiting Deposit and in Banks	9111			MARK 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
In County Treasury	9112	er en		garan garannan sasasan marakan	
Cash With Fiscal Agents	9113		, mare a grown green or the second grown and the se		e cama e ja je maje ej me en me e e e e e e e e e
Revolving Cash Accounts	9114			e and a second	
Investments (at cost)	9120		e w		
Accounts Receivable	9130		Section and the section of the secti		
Due from Other Funds	9140		where the second suppression is the second suppression of the second	and the fact and an end of a finder of the same and a second of the seco	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		and the second second		
Prepaid Items	9220				
Fixed Assets	9300			am am magazin man ma ma saman a sa sa	magnetic and the second of
Sites	9310	tin management			
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				e en en en en e
Buildings	9330				
Accumulated Depreciation Buildings	9331	The second secon	e a er minneren en e	e i and e e e e e e e e e e e e e e e e e e e	and a supplied of the supplied
Library Books	9340	er en	and the second s	en en en en en eus manen were en	an in the second of the second
Equipment	9350		era		
Accumulated Depreciation Equipment	9351	and the second of the second o	en e		the second second second
Work in Progress	9360				
Total Fixed Assets		0	0	0	(
TOTAL ASSETS	ee of the statement of		0	0	C

#### **Proprietary Funds Group**

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

2 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 860

		51	52	53 Farm	59 Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	· · · · · · · · · · · · · · · · · · ·		9000 (10 grant 10 gr	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530		again —anan annaid, gan ann deil, , g		
Due to Other Funds	9540				
Temporary Loans	9550	e e e e e e e e e e e e e e e e e e e			
Current Portion of Long-Term Debt	9560	e was the control of	garan da servicia Agraera de la composição de la composição de la composição de la composição de la composição La composição de la composição		
Deferred Revenues	9570	m managan ya managan			
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610	The strong supplies the st			
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640	The state of the s			
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660	en de la composition			
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

**Proprietary Funds Group** 

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

2 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 860

		51	52	53	59	
				Farm	Other	
	CA	Bookstore	Cafeteria	Operations	Enterprise Fund	
Description	(Object)	Fund	Fund	Fund		
FUND EQUITY				THE STATE OF THE S		
Fund Balance Reserved	9710					
NonCash Assets	9711		The second se			
Amonts Restricted by Law for Specific Purposes	9712					
Reserve for Encumbrances Credit	9713	n na ang atau na mang atau na mang atau na ang ata			A STATE OF THE STA	
Reserve for Encumbrances Debit	9714	and the first of the term of the end of the			and a common made and without to be although the fig. 11 mMHz (1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Reserve for Debt Services	9715	· · · · · · · · · · · · · · · · · · ·	The second secon			
Total Reserved Fund Balance	and the resolution of the	о разраба и поличения подален и на поприняти и и получения в подаления в получения в полу	O The second description of the second description of the second	and consider a masses emission reconstruction for the contract of the $0$	viusi veriti i avitte miretusta et avitu iliuficitat i tulti i menavieren iske O	
Designated Fund Balance	9750					
Commitments by Contract or Other Legal Obligation	9751	and the second s	and and all the second sections of the section section section sections of the section section section section sections of the section section section section sections of the section section secti	non et a abase a die et in een aand meen de een aan andere e	many in account of a company of the figure of of an	
Self Insurance Programs	9752		and the state of t			
Payments Resulting from Court Orders	9753			Control Argenta Walter Control Argenta		
Specific Future Purposes	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	Service of the servic			ang mang manang mentambanggi bagan pambanan menangkan bermanan di	
TOTAL FUND EQUITY		0	0	0	0	
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	

**Proprietary Funds Group** 

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 860

		61	69	
	CA	İ	Other Internal Service	
Description	(Object)	Self-Insurance Fund	Fund	
SSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,926,558		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114	75,000		
Investments (at cost)	9120	10,060,939		
Accounts Receivable	9130	4,868		
Due from Other Funds	9140	6,871,043		
Student Loans Receivable	9150			
Inventories, Stores, and Prepaid Items	9200	and the second s		
Inventories and Stores	9210			
Prepaid Items	9220	property of the second		
Fixed Assets	9300			
Sites	9310	and the second s		
Site Improvements	9320	The second second second second second second second second second second second second second second second se		
Accumulated Depreciation Site Improvements	9321	and the second s		
Buildings	9330			
Accumulated Depreciation Buildings	9331			
Library Books	9340	and the state of t		
Equipment	9350	Agin marriage of the control of the second of the control of the c		
Accumulated Depreciation Equipment	9351	er e de la companya de la companya de la companya de la companya de la companya de la companya de la companya		
Work in Progress	9360	and the second second		
Total Fixed Assets		0		
OTAL ASSETS	TOTAL CONTROL OF THE SHOP OF THE STREET, STREE	29,938,408		

**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, 2012

District ID: 860

		61	69		
	CA	İ	Other Internal Service		
Description	(Object)	Self-Insurance Fund	Fund		
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	2,726,655			
Accrued Salaries and Wages Payable	9520	**************************************			
Compensated Absences Payable Current	9530	· · · · · · · · · · · · · · · · · · ·			
Due to Other Funds	9540	432,780			
Temporary Loans	9550	and the second s			
Current Portion of Long-Term Debt	9560	en en al Contrato de la contrato en en en en en en en en en en en en en			
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue	and the second s	3,159,435	0		
Long-Term Liabilities	9600				
Bonds Payable	9610	and the state of t			
Revenue Bonds Payable	9620	,			
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640	The state of the s			
Compensated Absences Long Term	9650	magnitus market et allement et ellement production et ellement myself.			
Post-Employment Benefits Long Term	9660	a			
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities	The second secon	0			
TOTAL LIABILITIES	968	3,159,435			

Proprietary Funds Group

Annual Figancial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

**COMBINED BALANCE SHEET**For Year Ended June 30, 2012

District ID: 860

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710	· · · · · · · · · · · · · · · · · · ·	
NonCash Assets	9711	and the second of the second o	
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715	ernamanggan a manara sa anga sa angang sa mara a sa ana mangga mara sa maga g	
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	26,778,973	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	· · · · · · · · · · · · · · · · · · ·	
Total Designated Fund Balance		26,778,973	0
Uncommitted(Unrestricted) Fund Balance	9790	a a a a a a a a a a a a a a a a a a a	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		26,778,973	то под при при при при при при при при при при
TOTAL LIABILITIES AND FUND EQUITY		29,938,408	0

#### Fiduciary Funds Group

#### Annual Financial and Budget Report

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

	T	71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship	10	Deferred	"
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description				·				-	
ASSETS	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
Cash, Investments, and Receivables	9100								
Cash:	9100			e en en en en en en en en en en en en en			a a salah da kacamatan da kacamatan da kacamatan da kacamatan da kacamatan da kacamatan da kacamatan da kacama		
	0444	100 700				aya samara a sa sa sa sa sa sa sa sa sa sa sa sa	w.		
Awaiting Deposit and in Banks	9111	182,706	50,368		and the second of the same of	33,727			5,697,254
In County Treasury	9112				5,580,056				37,624,072
Cash With Fiscal Agents	9113		a war are a same and a	n war in the second control				er e e e e	
Revolving Cash Accounts	9114								
Investments (at cost)	9120	521,639	and the second s		n marin marin salah li Meselet.	en en en en en en en en en en en en en e	war water to be a second		23,551,185
Accounts Receivable	9130	46	728	· · · · · · · · · · · · · · · · · · ·	736,576	36,468	geng a m		3,099,276
Due from Other Funds	9140								969,254
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				The Allenda popular and a promoting common and a	and the second s			***************************************
Fixed Assets	9300								
Sites	9310								*
Site Improvements	9320			en en en en en en en en en en en en en e	y		· · · · · · · · · · · · · · · · · · ·	And the second of the second o	
Accumulated Depreciation Site Improvements	9321				······································	ege or a real month round of the proof of the		por succession and the succession of the success	
Buildings	9330	The Montal Service of the Principle of t		anne mare anne anne ann anne		Source and the second second second second second	t way is an an an an an an an an an an an an an		
Accumulated Depreciation Buildings	9331								
Library Books	9340	2000 - 2000 - 2000					to the transfer of the second second	week a second of	
Equipment	9350			. ,					
Accumulated Depreciation Equipment	9351	A Sheeke We make a come of make a more of the con-	mining the management of the company of the			e flactions constructed "Pour con-			
Work in Progress	9360	Carrena and Carrena and Carrena		sama murama sa iri a	. 1 m. 1 mat da - granning armani	<u></u>	e a week week ye.	ter in the same terms of the same	
Total Fixed Assets		0	0	0	0	0	0		. 0
TOTAL ASSETS	INSTRUMENTAL SERVICE AND AND	704,391	51,096	0	6,316,632	70,195		0	70,941,041

#### Fiduciary Funds Group

#### Annual Financial and Budget Report

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,987			6,243,845				6,567,155
Accrued Salaries and Wages Payable	9520	reserved to the second							
Compensated Absences Payable Current	9530				agenta, care, constant and an experience of a			,	
Due to Other Funds	9540				21,064				3,308,579
Temporary Loans	9550	73,643				70,195			5,099,589
Current Portion of Long-Term Debt	9560								÷ +
Deferred Revenues	9570				1,723				
Total Current Liabilities and Deferred Revenue		82,630	0	0	6,266,632	70,195	0	0	14,975,323
Long-Term Liabilities	9600								
Bonds Payable	9610	v ·							
Revenue Bonds Payable	9620								
Certificates of Participation	9630					n en en en en en en aen		a se <del>e con</del> e e e e e e e	
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650				a de la companya de la companya de la companya de la companya de la companya de la companya de la companya de				
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670	,		e e a grande de la companya de la companya de la companya de la companya de la companya de la companya de la c					
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	82,630	0	0	6,266,632	70,195	0	0	14,975,323

#### Fiduciary Funds Group

## Annual Financial and Budget Report

#### 70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY			***************************************						
Fund Balance Reserved	9710			1 to 1 to 1				And the state of t	
NonCash Assets	9711				ar ar en e		er er er er er er er er er er er er er e		
Amonts Restricted by Law for Specific Purposes	9712			e e e e e e e e e e e e e e e e e e e			e de de de encentre de la companya d	-,,	er ver er er er e
Reserve for Encumbrances Credit	9713				and the state of the species of the con-		to the state of th		
Reserve for Encumbrances Debit	9714				e e e e e e e e e e e e e e e e e e e				e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de
Reserve for Debt Services	9715			or the second of	and a second second				
Total Reserved Fund Balance		0	0	0	- 0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751			e partie i de la partie de la companya de la companya de la companya de la companya de la companya de la compa		er (Sterrer er er er er er eg e e.).	e e e e e e e e e e e e e e e e e e e		
Self Insurance Programs	9752				to a real or a real				
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	621,761	51,096		50,000	an in a second s	<u>\$</u>		55,965,718
Total Designated Fund Balance		621,761	51,096	0	50,000	0	0	0	55,965,718
Uncommitted(Unrestricted) Fund Balance	9790		e week	to a transfer of	12 15 12 12 14 14 14	was a second second second			
Other Equity	9800			ter e per la proposition de la company					
Contributed Capital	9810								
Retained Earnings	9850		Again and an incident of the second of the second				t e e e ga amaga amaga amaga a a a a a a a a a	2	
Investment in General Fixed Assets	9890		ere ere of the office of the			, . ;			
TOTAL FUND EQUITY	· . · · · · · · · · · · · · · · · · · ·	621,761	51,096	0	50,000	0	0	0	55,965,718
TOTAL LIABILITIES AND FUND EQUITY		704,391	51,096	0	6,316,632	70.195	0	0	70,941,041

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund	
Description	Code	Actual	Actual	Actual	
Federal Revenues	8100				
Forest Revenues	8110			0	
Higher Education Act	8120		1,095,704	1,095,704	
Workforce Investment Act	8130		real months of the same and the	0	
Temporary Assistance for Needy Families (TANF)	8140		188,789	188,789	
Student Financial Aid	8150		107,929	107,929	
Veterans Education	8160		345,935	345,935	
Vocational and Technical Education Act (VATEA)	8170	and the second s	2,102,145	2,102,145	
Other Federal Revenues	8190	485,048	2,255,603	2,740,651	
Total Federal Revnues	8100	485,048	6,096,105	6,581,153	
State Revenues	8600				
General Apportionments	8610			0	
Apprenticeship Apportionment	8611	8,903		8,903	
State General Apportionment	8612	80,397,504	enn i in versione en alte end esesten in 1000 e e e e	80,397,504	
Other General Apportionment	8613	1,161,910	and the second	1,161,910	
General Categorical Programs	8620				
Child Development	8621			0	
Extended Opportunity Programs and Services(EOPS)	8622		1,453,247	1,453,247	
Disabled Students Programs and Services(DSPS)	8623		1,765,307	1,765,307	
Temporary Assistance for Needy Families (TANF)	8624			0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		482,404	482,404	
Telecommunications and Technology Infrasturcture Program (TTIP)	8626		4,662	4,662	
Other General Categorical Programs	8627	enne ettiminingen sinterne in trene in ettiminin killings ettimi denne, tiet en et et et ett	3,832,406	3,832,406	

## Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651	2	İ	0
Other Reimburseable Categorical Programs	8652		3,523,824	3,523,824
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	441,792		441,792
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680		··········	
State Lottery Proceeds	8681	4,316,073	998,389	5,314,462
State Mandated Costs	8685	464,673		464,673
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	86,790,855	12,060,239	98,851,094

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

1 1		Fund S11	Fund S12	Fund S10 Total	
1	Object	Unrestricted	Restricted	General Fund	
Description	Code	Actual	Actual	Actual	
Local Revenues	8800				
Property Taxes	8810	-			
Tax Allocation, Secured Roll	8811	51,180,714		51,180,714	
Tax Allocation, Supplemental Roll	8812	314,666		314,666	
Tax Allocation, Unsecured Roll	8813	2,826,140		2,826,140	
Prior Years Taxes	8816	1,159,746		1,159,746	
Education Revenues Augmentation Fund (ERAF)	8817	(3,526,186)		(3,526,186)	
Redevelopment Agency Funds - Pass Through	8818	- ' ' '		0	
Redevelopment Agency Funds - Residual	8819		atheological state of the second of the seco	0	
Contributions, Gifts, Grants, and Endowments	8820				
Contract Services	8830				
Contract Instructional Services	8831	151,179		151,179	
Other Contranct Services	8832	81,125	187,627	268,752	
Sales and Commissions	8840	35,445	······································	35,445	
Rentals and Leases	8850	1,652,752		1,652,752	
Interest and Investment Income	8860	257,148		257,148	
Student Fees and Charges	8870				
Community Services Classes	8872	610,586		610,586	
Dormitory	8873			0	
Enrollment	8874	9,980,003		9,980,003	
Field Trips and Use of Nondistrict Facilities	8875			0	
Health Services	8876	54,447	1,309,946	1,364,393	
Instructional Materials Fees and Sales of Materials	8877	157,087	er granteger o en gran her our no da ha manger.	157,087	
Insurance	8878		and the second second	0	
Student Records	8879	157,152	A LESS OF SELECTION OF SELECTION	157,152	
Nonresident Tuition	8880	3,078,634	an example of the	3,078,634	
Parking Services and Public Transportation	8881		1,736,183	1,736,183	
Other Student Fees and Charges	8885	355,622		355,622	
Other Local Revenues	8890	592,174	24,953	617,127	
Total Local Revenues	8800	69,118,434	3,258,709	72,377,143	
Total Revenues	enter conservation and account of the second	156,394,337	21,415,053	177,809,390	

## Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund	
Description	Code	Actual	Actual	Actual	
Other Financing Sources	8900				
Proceeds of General Fixed Assets	8910	17,853		17,853	
Proceeds of Long-Term Debt	8940			0	
Incoming Transfers (8981/8982/8983)	898#	60,765	1	60,766	
Total Other Financing Sources	8900	78,618	THE CONTRACT OF STREET, STREET	78,619	
Total Revenues and Other Financing Sources		156,472,955	21,415,054	177,888,009	

#### **Annual Financial and Budget Report**

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## **Expend by Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 860

		Salaries and	Benefits	Operating	Capital	Other	Total	
	Activity		Non	Expenses	Outlay	Outgo		
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)		
Agriculture and Natual Resources	0100	181,510	1,204	4,496			187,21	
Architecture and Environmental Design	0200	er tradition of the second of the second of the	and the second of the second of	mana and the same of the same and the	to the first disconnection of the second	mana sa ana manana sa maka	107,21	
Environmental Sciences and Technologies	0300				A CONTRACTOR OF THE STATE			
Biological Sciences	0400	2,749,291		110,886	3,073	e e e e e e e e e e e e e e e e e e e	2,863,25	
Business and Management	0500	2,696,318	. сө күнөкизмерилик Аламаралиян эминий тайын түнөдө 🧸 - д	47,591	3,203	Contraction of the Contraction o	2,747,11;	
Communications	0600	731,796		42,506	21,096	-	795,398	
Computer and Information Science	0700	2,454,202		75,894	43,355		2,573,45	
Education	0800	4,166,585	marina (A.)	304,575	117,746			
Engineering and Related Industrial Technology	0900	3,194,859		232,670	and the second s		4,588,906	
Fine and Applied Arts	1000	8,624,255	7,451	378,354	168,663		3,596,192	
Foreign language	1100	1,879,005	7,451	195	432,760		9,442,820	
Health	1200	4,709,054	THE PRINT THE PERSON HAVE A COMMENT OF STREET	were the first and the same of	04.000		1,879,200	
Consumer Education And Home Economics	1300	1,209,287	e company of the contract of t	155,795	31,302		4,896,151	
Law	1400	217,560	a a market a market a market a market a market a market a market a market a market a market a market a market	11,819		tion of the second	1,221,106	
Humanities(Letters)	1500	10,262,123		9,938	40.000		227,498	
Library Science	1600	10,202,123		77,389	18,296		10,357,808	
Mathematics	1700	6,147,465		36,782	E 205		(	
Military Studies	1800	0,141,400		30,762	5,385		6,189,632	
Physical Sciences	1900	3,643,546	2,033	68,053	1,291		2.744.000	
Psychology	2000	1,641,699	2,500	00,000	1,291	er er er er er er er	3,714,923	
Public Affairs and Services	2100	1,119,921		8,187		. Arrent e e e e e e e e e e e e e e e e e e	1,641,699	
Social Sciences	2200	6,477,744		30,606	3,782	erre en en en en en en en en en en en en en	1,128,108	
Commercial Services	3000	1,658,303		80,887	(1,116)		6,512,132	
Interdisciplinary Studies	4900	9,721,959	6,683	374,639			1,738,074	
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,230,234	0,000	374,039	38,142		10,141,423	
Sub-Total Instructional Activites		75,716,716	17,371	2,051,262	886,978		2,230,234	
Total Expenditures for GF Activities*							78,672,327	
*Total Expenditures for GF Activities above is the		77,252,966	78,107,328	15,841,452	2,278,009	4,497,360	177,977,115	

#### **Annual Financial and Budget Report**

## S10 General Fund - Combined

**Expend by Non-Instructional Activity** 

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		12,770,924	641,985	119,841		13,532,750
Course and Curriculum Development	6020		81,520	·			81,520
Academic / Faculty Senate	6030	276	237,054	8,331			245,661
Other Instructional Administration & Governance	6090	CONTRACTOR STATE	980,802	24,203	of the control of the second o	The second and second s	1,005,005
Total Instructional Admin. & Governance		276	14,070,300	674,519	119,841	0	14,864,936
Instructional Support Services	6100		·				
Learning Center	6110	1,513,086	721,379	24,945	2,280	e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de l La companya de la companya de la companya de la companya de la companya de la companya de la companya de la co	2,261,690
Library	6120		2,314,631	222,654	77,597	n,,	2,614,882
Media	6130		498,832	(2,964)			495,868
Museums and Gallaries	6140	tin in the second of the secon	3,090	1,500			4,590
Academic Information Systems and Technology	6150		2,160,066	724,568	584,876		3,469,510
Other Instructional Support Services	6190		3,102,482	910,907	100,588		4,113,977
Total Instructional Support Services		1,513,086	8,800,480	1,881,610	765,341	0	12,960,517
Admissions and Records	6200		3,265,744	275,351	1,580		3,542,675
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	The State of the S	4,669,034	88,699	1,518		4,759,251
Matriculation and Student Assessment	6320		1,849,479	36,226			1,885,705
Transfer Programs	6330		577,919	15,098			593,017
Career Guidance	6340	er e	223,761	6,055		es es	229,816
Other Student Counseling and Guidance	6390	the state of the state of	1,865	the end of several end of the se		en en	1,865
Total Student Couseling and Guidance	i manazaran angendere		7,322,058	146,078	1,518	0	7,469,654

#### Annual Financial and Budget Report

For Actual Year: 2011-2012

#### S10 General Fund - Combined

# (Total Unrestricted and Restricted)

**Expend by Non-Instructional Activity** 

SUPPLEMENTAL DATA

Budget Year: 2012-2013

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	19,177	2,203,304	160,254	47,462	4,887	2,435,084
Extended Opportunity Programs and Services (EOPS)	6430		1,762,946	49,930	1,639	274,462	2,088,977
Health Services	6440		1,348,372	264,811	11,625		1,624,808
Student Personnel Administration	6450			e a mar yan ke sa a a merekara mana a yaye yer kampa ya a a a sa me	y a www.aaa ayaa aa a		0
Financial Aid Administration	6460		2,052,086	149,662	3,467		2,205,215
Job Placement Services	6470		469,696	30,270	2,914		502,880
Veterans Services	6480		61,780	7,971	1,000		70,751
Miscellaneous Student Services	6490	11 .1	1,111,093	130,750	4,951		1,246,794
Total Other Student Services		19,177	9,009,277	793,648	73,058	279,349	10,174,509
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,439,062	620,247	49,212		2,108,521
Custodial Services	6530		5,861,141	304,992	1,722		6,167,855
Grounds Maintenance and Repairs	6550		1,559,387	129,733	140,771		1,829,891
Utilities	6570	and the second s		4,516,181			4,516,181
Other Operations and Maintenance of Plant	6590		2,197,669	476,934		recording to a sign one or place (sign of the sign of	2,674,603
Total Operation and Maintenance of Plant	6500	0	11,057,259	6,048,087	191,705	0	17,297,051
Planning, Policymaking and Coordinations	6600		3,358,306	723,991	16,659		4,098,956

<sup>\*</sup> California Work Opportunity and Responsibility to Kids (CalWORKs).

#### **Annual Financial and Budget Report**

#### \$10 General Fund - Combined

(Total Unrestricted and Restricted)

**Expend by Non-Instructional Activity** 

For Actual Year: 2011-2012

SUPPLEMENTAL DATA

Budget Year: 2012-2013

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710		826,242	302,925	830		1,129,997
Fiscal Operations	6720		2,788,137	120,789	77,131	e mere de la companya de la companya de la companya de la companya de la companya de la companya de la company	2,986,057
Human Resourses Management	6730	The first of the second of the	1,134,962	196,073	9,011		1,340,046
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,842,885				2,842,885
Staff Development	6750		149,009	68,245	8,017		225,271
Staff Diversity	6760		178,454	48,734	en karamat kenganya ya yeren kenangan kenangan kenangan kenangan kenangan kenangan kenangan kenangan kenangan	er er seger er er meg man am em	227,188
Logistical Services	6770		2,964,841	186,922	22,774	en in the control of	3,174,537
Management Information Systems	6780	The second developed by the second of	2,631,323	713,780	8,828	erga mar a di pergenaran alam aran di energia a di escapi	3,353,931
Other General Institutional Support Services	6790	1,567	1,853,725	78,155		r er græragerragja sam rrissen	1,933,447
Total General Institutional Support Services	6700	1,567	15,369,578	1,715,623	126,591	0	17,213,359
Community Services & Economic Development	6800						
Community Recreation	6810		17	237	orms — general o compression non compression of	e tre egas organis e z opi as maja an mpi an mpa	254
Community Service Classes	6820	to the from many of the contraction of	398,213	66,585	404		465,202
Community Use of Facilities	6830		236,755	1,425			238,180
Economic Development	6840	t to a second quark growing	1,164,301	1,029,563	43,107	er un jaar miljaak juliun ereere	2,236,971
Other Community Services & Economic Development	6880	enter entre entre entre entre entre entre entre entre entre entre entre entre entre entre entre entre entre en Entre entre 549,704	6,840	en en en en en en en en en en en en en e	en a como en el componente de la compone	556,544	
Total Community Services	6800	0	2,348,990	1,104,650	43,511	0	3,497,151

Noninstructional Staff Retirees' Benefits & Retirement Incentives.

#### Annual Financial and Budget Report

For Actual Year: 2011-2012

#### S10 General Fund - Combined

**Expend by Non-Instructional Activity** 

# (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

Budget Year: 2012-2013

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
<b>Activity Classification</b>	Code	Code Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910		7,902	13,994			21,896
Child Development Centers	6920		3,371	43,264			46,635
Farm Operations	6930			and the second of the second o			0
Food Services	6940			. ,			0
Parking	6950	a hadana ay baranan ay ay a Pilina ay barinin	1,317,251	167,770	50,675		1,535,696
Student and Co-Curricular Activities	6960		334,181	38,364	assertion of the state of the s	aya sasaya ya mara a maranga a gara	372,545
Student Housing	6970	The state of the second		eren eren eren eren eren eren eren eren		minimizer springer ex garage	0
Other Ancillary Services	6990		, go esta com especial esta esta esta esta esta esta esta esta	A commence of the second secon	e ye can a tan a ta ta tang and	go to construct to area, in , which was an engineer	0
Total Ancillary Services	6900	0	1,662,705	263,392	50,675	0	1,976,772
Auxiliary Operations	7000						
Contract Education	7010	2,144	211,750	156,234	552	- vac-	370,680
Other Auxiliary Operations	7090	and the second of the second o	122,437		re postarre e o o que e o e	ming as pays may require so	122,437
Total Auxiliary Operations	7000	2,144	334,187	156,234	552	0	493,117

#### **Annual Financial and Budget Report**

#### S10 General Fund - Combined

**Expend by Non-Instructional Activity** 

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100		1,491,073	7,007			1,498,080
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	en di eko ji eko di gangan ken			reelista and the second	1,143,263	1,143,263
Student Aid	7320		i de la companione de la companione de la companione de la companione de la companione de la companione de la c			70,113	70,113
Other Outgo	7390	e e e e e e e e e e e e e e e e e e e				3,004,635	3,004,635
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,218,011	4,218,011
Sub-Total Non-Instructional Activites		1,536,250	78,089,957	13,790,190	1,391,031	4,497,360	99,304,788
Total Expenditures General Fund: activities *		77,252,966	78,107,328	15,841,452	2,278,009	4,497,360	177,977,115

<sup>\*</sup> Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

#### Budget Year: 2012-2013

#### Gann Appropriations Limit

#### **GANN Report**

DISTRICT NAME: NORTH ORANGE

l. 201	12-2013 Appropriations Limit:		
Α.	2011-2012 Appropriations Limit:		\$135,915,220
В.	2012-2013 Price Factor:	1.0377	
C.	Population factor:		
	1. 2010-2011 Second Period Actual FTES 37,	,335.26	
	2. 2011-2012 Second Period Actual FTES 33,	,102.37	
	3. 2011-2012 Population change factor (C2/C1)	0.8866	
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)		\$125,045,376
E.	Adjustments to increase limit:		
	1. Transfers in of financial responsibility	\$0	
	2. Temporary voter approved increases	0	
	3. Total adjustments - increase		0
İ	Sub-Total (D + E.3)		\$125,045,376
F.	Adjustments to decrease limit:		
	Transfers out of financial responsibility	\$0	
İ	2. Lapses of voter approved increases	0	
İ	3. Total adjustments - decrease		0
G.	2012-2013 Appropriations Limit (D + E.3 - F.3)		\$125,045,376
II. 201	I 12-2013 Appropriations Subject to Limit:		
Α.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		71,811,267
В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	y ya ya ya ya ka wa wa wa wa wa wa wa wa wa wa wa wa wa	450,000
C.	Local Property taxes	**	54,500,000
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.	Interest on proceeds of taxes		14,531
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		63,891
Н.	2012-2013 Appropriations Subject to Limit		\$126,711,907

Annual Financial and Budget Report

#### 10 General Fund

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### **General Fund**

	Object	Fund:	11	Fund	: 12	Fund:	10
	Code	UNRESTRICTE	D SUBFUND	RESTRICTED	SUBFUND	TOTA	۸L
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	485,048		6,096,105	5,311,916	6,581,153	5,311,916
State Revenues	8600	86,790,855	78,642,645	12,060,239	13,236,195	98,851,094	91,878,840
Local Revenues	8800	69,118,434	69,788,837	3,258,709	3,966,095	72,377,143	73,754,932
Total Revenues		156,394,337	148,431,482	21,415,053	22,514,206	177,809,390	170,945,688
EXPENDITURES:							
Academic Salaries	1000	71,053,159	69,439,579	2,615,887	2,308,741	73,669,046	71,748,320
Classified Salaries	2000	34,100,628	34,258,417	9,173,091	8,319,391	43,273,719	42,577,808
Employee Benefits	3000	34,885,206	36,547,254	3,532,323	3,332,894	38,417,529	39,880,148
Supplies and Materials	4000	1,984,201	3,566,592	1,322,021	5,595,941	3,306,222	9,162,533
Other Operating Expenses and Services	5000	9,741,502	14,119,723	2,793,728	3,438,107	12,535,230	17,557,830
Capital Outlay	6000	1,316,804	4,437,092	961,205	1,373,561	2,278,009	5,810,653
Total Expenditures		153,081,500	162,368,657	20,398,255	24,368,635	173,479,755	186,737,292
Excess /(Deficiency) of Revenues over Expenditures		3,312,837	(13,937,175)	1,016,798	(1,854,429)	4,329,635	(15,791,604)
Other Financing Sources	8900	78,618	150,000	1	1,075,801	78,619	1,225,801
Other Outgo	7000	2,956,229	6,407,347	1,541,131	621,376	4,497,360	7,028,723
Net Increase/(Decrease) in Fund Balance		435,226	(20,194.522)	(524,332)	(1,400,004)	(89,106)	(21,594,526)
BEGINNING FUND BALANCE:						:	
Net Beginning Balance, July 1	9010	46,427,440	46,862,666	4,355,049	3,830,717	50,782,489	50,693,383
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	46,427,440		4,355,049	на вична пин винивиния чение свичерве учен-	50,782,489	<sup>P</sup> Hire contracts and the contract of the cont
Ending Fund Balance, June 30		46,862,666	26,668,144	3,830,717	2,430,713	50,693,383	29,098,857

#### **Governmental Funds Group**

#### Annual Financial and Budget Report

#### 20 Debt service Funds

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### **DEBT SERVICE FUNDS**

	Object Code	Fund:	21	Fund:	22	Fund	29
		BOND INTER	EST AND	REVENUE BON	D INTEREST		
		REDEMPTIO	N FUND	AND REDEMP	TION FUND	OTHER DEBT S	ERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	155,273				***************************************	
Local Revenues	8800	16,871,310	17,964,697				
Total Revenues		17,026,583	17,964,697	0	0	0	
Other Financing Sources	8900						
Interfund Transfers In	8981	e e e e e e e e e e e e e e e e e e e					
Other Incoming Transfers	8983						
Total Other Financing Sources	The second section of the second section of the second section of the second section of the second section of the second section secti	0	ea central com a mentilem communication and the communication and	0	0	0	
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100			.,,	ngan i saang nga saaya aa kapasa sa aanag,	e Baran I din Common Construction (1977) - 1	
Debt Reduction	7110	8,050,000	9,035,000			and the second of the second of	
Debt Interest and Other Service Charges	7120	8,643,761	8,292,418			a Santawa aya e	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900		no en la compania de la compania de la compania de la compania de la compania de la compania de la compania de	The second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section in the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the second section is a second section of the section of the section is a second section of the section of the section is a section of the section o	TO A STATE OF THE PROPERTY OF		
Total Other Outgo	7000	16,693,761	17,327,418	0 дана	0	0	
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,693,761)	(17,327,418)	0	0	0	0
Net Increase/Decrease in Fund Balance		332,822	637,279	0	Ō	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,953,393	13,297,078	The second section of the section of the sect	0	man kanan di manan manan di manan di manan di manan di manan di manan di manan di manan di manan di manan di m	0
Prior Years Adustments	9020	10,863					
Adjusted Beginning Balance	9030	12,964,256		0	CONTROL CONTROL OF ANY MEAN OF CONTROL	0	
Ending Fund Balance, June 30		13,297,078	13,934,357	0	0	0	0

#### Governmental Funds Group

#### Annual Financial and Budget Report

#### 30 Special Revenue Funds -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### Special Revenue Funds

	Object	Object FUND: 31			32	FUND 33		
	Code	BOOKSTORE	FUND	CAFETERIA	FUND	CHILD DEVELOR	MENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:					***************************************			
Federal Revenues	8100					19,682	123,826	
State Revenues	8600					108,379	216,667	
Local Revenues	8800	7,125,097	6,682,150	159,877	225,000	154,251	133,056	
Total Income		7,125,097	6,682,150	159,877	225,000	282,312	473,549	
Expenditures							THE COLOR TO SEE THE SECTION OF THE	
Academic Salaries	1000			İ				
Classified Salaries	2000	1,242,598	1,278,162	emperanta y a vina i ni vina i ni respensa ni e		311,952	330,300	
Employee Benefits	3000	486,689	506,309		a vince in the management of the com-	169,967	185,085	
Supplies and Materials	4000	4,628,294	4,407,704	solding the first minimum of the following solding and the contract of the first solding soldi	, n. en sust Hu thankara a sa sa sa sa sa sa sa sa sa sa sa sa	22,760	39,941	
Other Operating Expenses and Services	5000	204,612	230,270	a malawa wili ilamini mwa mwini kili iliku i	versioner i energy also energy and energy an	29,898	31,150	
Capital Outlay	6000	a common of management of control of the second of the sec	50,500	8,644	160,000	7,040	23,871	
Total Expenditures		6,562,193	6,472,945	8,644	160,000	541,617	610,347	
Excess /(Deficiency) of Revenues over Expenditures		562,904	209,205	151,233	65,000	(259,305)	(136,798)	
Other Financing Sources	8900					259,305	250,000	
Other Outgo	7000	48,212	183,364	64,945	65,000			
Net Increase/(Decrease) in Fund Balance		514,692	25,841	86,288	0	0	113,202	
Begining Fund Balance:			:					
Net Beginning Balance, July 1	9010	6,132,092	6,646,784	1,284,022	1,370,310	2,556	2,556	
Prior Years Adustments	9020			The state of the s	namen i prima i manuari a			
Adjusted Beginning Balance	9030	6,132,092	ELECTRICAL CONSERVATION CONTRACTOR CONTRACTO	1,284,022		2,556	mannamman, talis Seelide Seldre Pala estepton	
Ending Fund Balance, June 30		6,646,784	6,672,625	1,370,310	1,370,310	2,556	115,758	

#### Governmental Funds Group

#### **Annual Financial and Budget Report**

#### 30 Special Revenue Funds -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### **Special Revenue Funds**

	Object	FUND:	34	FUNI	O 35	FUN	
	Code	FARM OPERA	TION FUND	REVENUE BOND	PROJECT FUND	OTHER SPECIAL	REVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:			or MANTA de la come de la come en encole de la comeza de la comeza de la colonida de la colonida de la colonid				
Federal Revenues	8100						
State Revenues	8600	· · · · · · · · · · · · · · · · · · ·					
Local Revenues	8800						
Total Income	The state of the s	0	NATIONAL MATERIAL LANGUAGE TO THE STATE OF T	0		0	Mar Actin democrated Birth of Market action to the Actin of the Actin
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					es eggework y y i vivil a la la la la la la la la la la la la	
Employee Benefits	3000			and the second s	$^{1/2} \log n$ and $^{2} \sin n$ mass, as within the seas it moves ( , and , ii ) ,		
Supplies and Materials	4000	7.00-11.25.00			page menember of the same of the mention of the con-	S. 1. Mil. 1. The section of military bearing miles.	
Other Operating Expenses and Services	5000			en men innovation, de discourse participal	e niis kun se een ee ee ee ee sekaa sekun oo sekaa sekaa ee sekaa sekaa ee sekaa sekaa ee sekaa sekaa ee sekaa	ş	
Capital Outlay	6000	em enga i perengganan daga dagamag eta i enga d					
Total Expenditures		Ō	0	0	0	0	Exhibition a shirt to its which your Bertyenhoperstates from
Excess /(Deficiency) of Revenues over Expenditures		0	. 0	0	0	0	O
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	Ō	0	(
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0	ndin, amanin kan sa 196-an akin dianganan minusin mananan.	0	minin ninn sasanggara sassanta sandaksanggas (sa 25-266)	O	
Ending Fund Balance, June 30		0	0	0	0	0	0

#### Governmental Funds Group

#### **Annual Financial and Budget Report**

#### 40 Capital Projects Funds

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

#### **860 NORTH ORANGE**

For Actual Year: 2011-2012

Budget Year: 2012-2013

**Capital Projects Funds** 

	Object	FUND:	41	FUND 42			
		CAPITAL QUTLAY P	ROJECTS FUND	REVENUE BOND CONSTRUCTION FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	12,750,844	14,354,576				
Local Revenues	8800	2,714,830	75,000	86,020	20,000		
Total Income		15,465,674	14,429,576	86,020	20,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	5,115	71,216	en en en en en en en en en en en en en e			
Employee Benefits	3000	233	30,540	manus primunga garangan ang ang ang ang ang ang ang ang an			
Supplies and Materials	4000	21,796	7,321	857	708		
Other Operating Expenses and Services	5000	1,315,461	539,335	698,456	387,518		
Capital Outlay	6000	14,199,543	26,745,660	2,437,991	4,608,457		
Total Expenditures		15,542,148	27,394,072	3,137,304	4,996,683		
Excess /(Deficiency) of Revenues over Expenditures		(76,474)	(12,964,496)	(3,051,284)	(4,976,683)		
Other Financing Sources	8900	3,171,263	3,000,000				
Other Outgo	7000			· :			
Net Increase/(Decrease) in Fund Balance		3,094,789	(9,964,496)	. (3,051,284)	(4,976,683)		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	18,913,616	22,008,405	10,427,558	7,376,274		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	18,913,616	erraniame, reasen lamenture terretario dell'es d'iria serimdosters se seri	10,427,558	hindren erab erindramen utverstagenderen stellenen stellen er stelle erindramen.		
Ending Fund Balance, June 30		22,008,405	12,043,909	7,376,274	2,399,591		

#### Proprietary Funds Group

#### **Annual Financial and Budget Report**

#### 50 Enterprise Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### **Enterprise Funds**

	Object	FUND: 51 FUND 52			D 52	FUND 53		
<del></del>	Code	BOOKSTOR	RE FUND	CAFETER	RIA FUND	FARM OPE	RATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:							A CONTRACTOR OF THE CONTRACTOR	
Local Revenues	8800							
Other Financing Sources	8900							
Total Income		0	0	0	0	0		
Cost of Sales	5890						AND NEWS AND AND AND AND AND AND AND AND AND AND	
Gross Profit or Loss		0	0	0	0	0		
Expenditures								
Academic Salaries	1000							
Classified Salaries	2000	min various compressions of construction		garangan masamatan ang gamarang				
Employee Benefits	3000	orange, communication on any management of the Confedence of the C		***************************************	e e e e e e e e e e e e e e e e e e e			
Supplies and Materials	4000							
Other Operating Expenses and Services	5000			and and an area of the second				
Capital Outlay	6000							
Total Expenditures		0	0	0	0	0		
Net Profit or Loss		0	0	0	0	0		
Other Outgo	7000				· ·			
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010		0		0			
Prior Years Adustments	9020	till a till singenpolitica a cita cita cita cita.	ang ayan igan iga a a gama ar a ga gamagan aran a ga g	a commence manipped proprietario	was mini biologiche wilm i sa, alterioù ar ar ar ar in bion i ar	the strong to the strong consequent		
Adjusted Beginning Balance	9030	0	ше <del>лів</del> ання віноўня вень о гомуюльная попалітеннями синс.	0		0		
Ending Fund Balance, June 30		0	0	0	0	0		

#### **Proprietary Funds Group**

#### Annual Financial and Budget Report

#### 50 Enterprise Funds Group -- Part 2

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### **Enterprise Funds**

Enterprise Funds											
	Object	FUNI	D: 59								
	Code	OTHER ENTER	RPRISE FUND								
Description		Actual	Budget								
REVENUES:											
Local Revenues	8800		No.	9.1							
Other Financing Sources	8900										
Total Income							at the fig. of the fields, as a second constant of the constant				
Cost of Sales	5890						- en establicado ción activida en el Millo en colonida debe e colonida debede desenvo e e para este basel e e				
Gross Profit or Loss	1										
Expenditures					<u> </u>						
Academic Salaries	1000										
Classified Salaries	2000										
Employee Benefits	3000			the major of the second	en en en en en en en en en en en en en e						
Supplies and Materials	4000										
Other Operating Expenses and Services	5000			e e se ever a roman e ne apon e							
Capital Outlay	6000		and the second s	American and a second a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second and a second			en nyanan e e e e e				
Total Expenditures		. C	C	11 hall в нас учет, наме синовани сторует востроину дет,	*A P **PP SODSMAN fallak olapanomen mengyyen mene	Access of the state of the stat	COMMUNICATION CONTRACTOR OF THE CONTRACTOR OF TH				
Net Profit or Loss		0	0								
Other Outgo	7000										
Net Increase/(Decrease) in Fund Balance	<del> </del>	0	0								
Begining Fund Balance:											
Net Beginning Balance, July 1	9010	ţ	0								
Prior Years Adustments	9020	and the second s		The second of th		ye <del>see se</del> ye ye was e	en en en en en en en en en en en en en e				
Adjusted Beginning Balance	9030	0			пентиничення при при при при при при при при при при		на тако и как и такимителической в сементрого сементо				
Ending Fund Balance, June 30		0	0								
	1										

#### **Proprietary Funds Group**

#### Annual Financial and Budget Report

#### 60 Enterprise Funds Group

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

#### **Internal Service Funds**

	Object	FUND:	61	FUND 69			
	Code	SELF-INSURAN	ICE FUND	OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		T
REVENUES:							
Local Revenues	8800	7,012,101	7,508,750				
Other Financing Sources	8900						
Total Income	to a fallow, agine years, a very	7,012,101	7,508,750	**************************************		eritagines in gamente mogalegypegepelenes ens entre som en seman en seman en seman en se en en en en en en en	
Expenditures							
Academic Salaries	1000	150,000					
Classified Salaries	2000	138,755	136,959	and the second section of the second	a tela a communicación de columnador.	, e com migri, you ag cig ciga can pickap anna anni i marin	and the second s
Employee Benefits	3000	5,123,008	5,475,453	en chichian i control de Brance reference 40		the differential and which is a second or	
Supplies and Materials	4000	80	500		a cultul citualism anno lanno se lantico sente 5 se co sille.	enne un se strano (e e sero aproguere spesie stangapa	The second entire residence of the second entire en
Other Operating Expenses and Services	5000	1,310,671	3,753,850			e mer Seit and and ender also me minder i minder.	
Capital Outlay	6000	13,800	and the superposition will be a significant to the superposition of the	e and a few and a state of temperature and the sent the sent the sent the sent the sent time and the sent time a	er anger i ny fireni ani ay ari y ne a ni awasa na sao.	in server in the service of the serv	
Total Expenditures		6,736,314	9,366,762	0	0	от посубату пунктици постинули положения полож	торица учаса вийн негал этэг гейгийгий х вичнегийн тэгжүйн
Net Profit or Loss		275,787	(1,858,012)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		275,787	(1,858,012)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	26,503,186	26,778,973		0		
Prior Years Adustments	9020	and the second of the second o		- a - m a s <sup>t</sup> ermet domes a star S 2 a 2 200 a 10 a 3	men granisanske kolonika (pr. 1911) - Majak	en el energio de seguina mandinale de malineme el facilità.	
Adjusted Beginning Balance	9030	26,503,186	nununundekannekar erakanneken masumukases	0		HERMITE STEEL PROPERTIES AND AND AND AND AND AND AND AND AND AND	
Ending Fund Balance, June 30		26,778,973	24,920,961	0	0		

#### Fiduciary Funds Group

#### Annual Financial and Budget Report

#### 70 Fiduciary Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

**Fiduciary Funds Group** 

	Object	FUND:	71	FUND	72	FUND 73		
	Code	ASSOCIATED STUDEN	REPRESENTATION FUND		BODY CENTER FEE TRUST FUND			
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100		·					
State Revenues	8600					* -		
Local Revenues	8800	268,358	282,000	16,727	14,000			
Total Income		268,358	282,000	16,727	14,000			
Expenditures								
Academic Salaries	1000					-	,	
Classified Salaries	2000	75,620	70,141		e ez e ese e e e e			
Employee Benefits	3000	19,026	19,840			and the second second		
Supplies and Materials	4000	47,067	114,104					
Other Operating Expenses and Services	5000	91,923	105,272	12,856	14,000			
Capital Outlay	6000	1,999	e i vertire de la care					
Total Expenditures	in minimizerate a comma virgin,	235,635	309,357	12,856	14,000	0	No. 1971 months amonths the floridation of the contract of	
Excess /(Deficiency) of Revenues over Expenditures		32,723	(27,357)	3,871	0	0	177000 47 d 20 d 20 d 20 d 20 d 20 d 20 d 20 d 2	
Other Financing Sources	8900	6,007	27,357					
Other Outgo	7000	15,000	15,000				**************************************	
Net Increase/(Decrease) in Fund Balance		23,730	(15,000)	3,871	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	598,031	621,761	47,225	51,096		(	
Prior Years Adustments	9020							
Adjusted Beginning Balance	9030	598,031		47,225	11989A 1 187 Spather Florigation and August 1972 - Applications of Section 1	0		
Ending Fund Balance, June 30		621,761	606,761	51,096	51,096	0	(	

#### Fiduciary Funds Group

#### **Annual Financial and Budget Report**

#### 70 Fiduciary Funds Group -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

**Fiduciary Funds Group** 

	Object	FUND:	ductary runds	-	D 75	FUND 76		
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP FU		INVESTMENT TRUST FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	41,724,306	40,483,080					
State Revenues	8600	2,079,547	1,000,000					
Local Revenues	8800	25,168						
Total Income		43,829,021	41,483,080	0	0	0	Annon alternation of a notice announce of a section ( ) ( ) () () ()	
Expenditures								
Academic Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies and Materials	4000							
Other Operating Expenses and Services	5000	4,103		and the second second second				
Capital Outlay	6000							
Total Expenditures		4,103	0	of the contract of the state o	0	0	inn min with me in the control of th	
Excess /(Deficiency) of Revenues over Expenditures		43,824,918	41,483,080	0	0	0	(	
Other Financing Sources	8900		and the same of th					
Other Outgo	7000	43,824,918	41,483,080					
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		(	
Prior Years Adustments	9020						ne e	
Adjusted Beginning Balance	9030	50,000		0		0		
Ending Fund Balance, June 30		50,000	50,000	0	0	0		

#### Fiduciary Funds Group

## Annual Financial and Budget Report

#### 70 Fiduciary Funds Group -- Part 3

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

## **Fiduciary Funds Group**

	Object	FUND	): 77	FUND 79		
	Code	DEFERRED COMPENS	SATION TRUST FUND	OTHER TRUST FUNDS		
Description		Actual Budget		Actual	Budget	
REVENUES:						
Federal Revenues	8100					
State Revenues	8600					
Local Revenues	8800			1,513,649	670,403	
Total Income		0	0	1,513,649	670,403	
Expenditures						
Academic Salaries	1000					
Classified Salaries	2000			25,651	172,244	
Employee Benefits	3000		and the second s	1,658	58,990	
Supplies and Materials	4000		er er en en en en en en en en en en en en en	19,105	22,722	
Other Operating Expenses and Services	5000			433,426	347,216	
Capital Outlay	6000	en en en en en en en en en en en en en e			53,697	
Total Expenditures	TO THE RESIDENCE AND ADDRESS OF THE PARTY OF	0	O	479,840	654,869	
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,033,809	15,534	
Other Financing Sources	8900			191,680	2,194,566	
Other Outgo	7000			10,000	90,000	
Net Increase/(Decrease) in Fund Balance		0	0	1,215,489	2,120,100	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010		0	54,750,229	55,965,718	
Prior Years Adustments	9020		The state of the s			
Adjusted Beginning Balance	9030	О		54,750,229	чения принципальный принципаль	
Ending Fund Balance, June 30		0	0	55,965,718	58,085,818	

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	259,305
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,171,264
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	66,235
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	39,700
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	6,007
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	64,945
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	21,065

# 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: 2011-2012

Budget Year: 2012-2013

District ID: 860

Activity Classification	Activity Code	Unres	tricted		Restricte	ed Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209	and the second s		630,271	
Adjustments	9020					(1,420)	
Adjusted Beginning Balance	9030		8,209	Na arabing nation of the control of the second	and the second of the second o	628,851	
Actual Fiscal Year Data				ter in the second secon	State of the second of the sec	020,001	
State Lottery Proceeds:	8681		4,316,073	× · · · · · · · · · · · · · · · · · · ·		998,389	
			7,010,010			Instructional	
		Instructional 8	& Institutional			Materials	
	i	Unres				Propostition 20	Total
:		Instructional	Support	Support		1 1000000000000000000000000000000000000	Total
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures		(	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1.5 5555 7 555)	31,10001000	(10 0 100 4000)	
Academic Salaries	1000	erron process of the contract	and a second of the second	a da a sa mana dagan may an ay a magamana a sa m	0		
Classified Salaries	2000			e en este de manuel de la company de la comp	0		0
Employee Benefits	3000		m ywy chan yn daeth a chan a chan		0		0
Supplies & Materials	4000	and the second s		a a X mara and market market	4		
Software	4100					851	851
Books, Magazines, & Periodicals	4200	agent grant or consider the page and a second	and the second s	en andere de mentale en en en en en en en en en en en en en	0	36,733	36,733
Instructional Supplies & Materials	4300	TANDELLA AND THE STATE OF THE S	rinentilatiitiitii vimmittammi si simmuu o esivinim täPaPente		<1.7.1000		374,798
Noninstructional Supplies & Mtrls	4400				0	The state of the s	0
Total Supplies and Materials		0	0	0		412,382	412,382
Other Operating Expenses and Services	5000		4,316,073		4,316,073	206,672	4,522,745
Capital Outlay	6000						
Library Books	6300			er services	0		0
Equipment	6400	Andrew Commission of the Commi	entre en estadores estadores estadores en estadores en estadores en estadores en estadores en estadores en est			e se se se se se se se se se se se se se	· v· · · · · · · · · · · · · · · · · ·
Equipment - Additional	6410				0		0.00
Equipment - Replacement	6420	STATE OF THE STATE		- 100 дог <sub>і</sub> на далжіні Заліннявана нійтана аймастату пад паданняванняван.	**************************************		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000			And the second of the second	0		. 0
Total Expenditures		0	4,316,073	0	4,316,073	619,054	4,935,127
Ending Balance					8,209	1,008,186	1,016,395

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

# Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Activity Classification	Activity Code	Unres	tricted		Restricte	ed Prop 20	
Lottery Adjustments and Proceeds:		and the same of th					
Net Beginning Balance, July 1	9010		8,209			1,008,186	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209		-	1,008,186	
Budget Fiscal Year Data				e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de			
State Lottery Proceeds:	8681		3,993,416	, was a committee or plant and an analysis on a committee of the paper per		916,522	
						Instructional	
	İ	Instructional 8	& Institutional			Materials	
	İ	Unrest	tricted			Propostition 20	Total
	j	Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
	İ	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures				,			
Academic Salaries	1000				0		0
Classified Salaries	2000	and more severe e	erini erinin erini erini erini erini erini erini erini erini erini erini erini erini erini erini erini erini e	and the second s	0		0
Employee Benefits	3000		And the first of the company of the first of		0		0
Supplies & Materials	4000	ar en en en seus					
Software	4100	in Tamana Carawa. Carawa na makina ke mbasa Essa esa Abina.		er en commerce. It fan det feager Physician fan Landenskriefer i Norsk-Afferson i de ser is en is e	0	and An assembly that have a for the device of the supplications.	0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	HER STATEMENT OF THE EXCHANGE OF THE STATEMENT OF THE STA			0	1,743,513	1,743,513
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,743,513	1,743,513
Other Operating Expenses and Services	5000		3,993,416		3,993,416		4,174,611
Capital Outlay	6000	en en en en en en en en en en en en en e					
Library Books	6300		and the second s		0	, man and a company of the company o	0
Equipment	6400						
Equipment - Additional	6410		,		0		0
Equipment - Replacement	6420		-, y	THE PROPERTY OF THE PROPERTY O	0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000		e en general en en en en en en en en en en en en en	market to the second of the second of	0		0
Total Expenditures		0	3,993,416	0	3,993,416	1,924,708	5,918,124
Ending Balance					8,209	0	