

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 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.

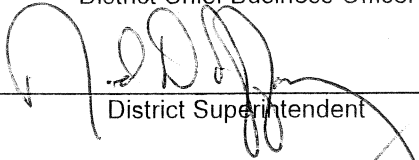


District Chief Business Officer

W.

12/4/12

Date



District Superintendent

12/4/12

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 FY 2012-13.  
We re-certified the report on 12/4/12.

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	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		2,888,686
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		57,261	13,130	70,391
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		4,316,072		4,316,072

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		2,230,234	9,647,969	13,130	9,661,099
<b>Total for ECS 84362, 50% Law</b>		72,470,081	138,633,216	3,468,800	142,102,016
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.27%	100.00%		
<b>50% of Current Expense of Education</b>			69,316,608		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		72,470,081	138,633,216	3,468,800	142,102,016
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		74,700,315	148,281,185	3,481,930	151,763,115
<b>Capital Expenditures</b>	6000	256,117	1,312,060	4,744	1,316,804
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		74,956,432	149,593,245	3,486,674	153,079,919

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	409	24,934	25,343
In County Treasury	9112	27,626,605	3,151,944	30,778,549
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	37,137,677	3,380,470	40,518,147
Due from Other Funds	9140	998,665		998,665
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	133,179		133,179
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		66,046,535	6,557,348	72,603,883
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,422,866	406,532	5,829,398
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			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
<b>TOTAL LIABILITIES</b>		19,183,869	2,726,631	21,910,500

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	133,179		133,179
Amons 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
<b>Designated Fund Balance</b>	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		15,750,631
<b>TOTAL FUND EQUITY</b>		46,862,666	3,830,717	50,693,383
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		66,046,535	6,557,348	72,603,883

- 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

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	13,291,324		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	5,754		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		13,297,078	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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

Name: NORTH ORANGE

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	13,297,078		
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		13,297,078	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		13,297,078	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		13,297,078	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, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	1,637,922	1,376,925	70,125			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	460,909	2,030	8,802			
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						
<b>TOTAL ASSETS</b>		<b>6,828,593</b>	<b>1,378,955</b>	<b>138,256</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	147,781	8,645	92,263			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			43,437			
Temporary Loans	9550	34,028					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		<b>181,809</b>	<b>8,645</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>0</b>

- 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, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711	1,421,183					
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
<b>Total Reserved Fund Balance</b>		1,421,183	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754	5,225,601	1,370,310	2,556			
<b>Total Designated Fund Balance</b>		5,225,601	1,370,310	2,556	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		6,646,784	1,370,310	2,556	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,828,593	1,378,955	138,256	0	0	0

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
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		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		<b>36,752,797</b>	<b>7,653,913</b>
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,137,010	277,610
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	501,354	29
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	11,106,028	
<b>TOTAL LIABILITIES</b>		<b>14,744,392</b>	<b>277,639</b>

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
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		
<b>TOTAL FUND EQUITY</b>		22,008,405	7,376,274
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		36,752,797	7,653,913

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
<b>Total Current Liabilities and Deferred Revenue</b>		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				
<b>Total Long-Term Liabilities</b>		0	0	0	0
<b>TOTAL LIABILITIES</b>	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, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amons Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	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		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		29,938,408	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,726,655	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	432,780	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,159,435	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	3,159,435	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
<b>Total Reserved Fund Balance</b>		0	0
<b>Designated Fund Balance</b>	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		
<b>Total Designated Fund Balance</b>		26,778,973	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		26,778,973	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		29,938,408	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	182,706	50,368			33,727			5,697,254
In County Treasury	9112				5,580,056				37,624,072
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	521,639							23,551,185
Accounts Receivable	9130	46	728		736,576	36,468			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								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		704,391	51,096	0	6,316,632	70,195	0	0	70,941,041

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,987			6,243,845				6,567,155
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
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								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	82,630	0	0	6,266,632	70,195	0	0	14,975,323

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amonts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	621,761	51,096		50,000				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								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		621,761	51,096	0	50,000	0	0	0	55,965,718
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		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

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,095,704	1,095,704
Workforce Investment Act	8130			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		2,102,145	2,102,145
Other Federal Revenues	8190	485,048	2,255,603	2,740,651
<b>Total Federal Revenues</b>	8100	485,048	6,096,105	6,581,153
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	8,903		8,903
State General Apportionment	8612	80,397,504		80,397,504
Other General Apportionment	8613	1,161,910		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 Infrastructure Program (TTIP)	8626		4,662	4,662
Other General Categorical Programs	8627		3,832,406	3,832,406

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,523,824	3,523,824
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	441,792		441,792
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	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 Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	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

Name: NORTH ORANGE



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	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			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	151,179		151,179
Other Contract 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		157,087
Insurance	8878			0
Student Records	8879	157,152		157,152
Nonresident Tuition	8880	3,078,634		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
<b>Total Local Revenues</b>	8800	69,118,434	3,258,709	72,377,143
<b>Total Revenues</b>		156,394,337	21,415,053	177,809,390

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

Name: NORTH ORANGE

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	181,510	1,204	4,496			187,210
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,749,291		110,886	3,073		2,863,250
Business and Management	0500	2,696,318		47,591	3,203		2,747,112
Communications	0600	731,796		42,506	21,096		795,398
Computer and Information Science	0700	2,454,202		75,894	43,355		2,573,451
Education	0800	4,166,585		304,575	117,746		4,588,906
Engineering and Related Industrial Technology	0900	3,194,859		232,670	168,663		3,596,192
Fine and Applied Arts	1000	8,624,255	7,451	378,354	432,760		9,442,820
Foreign language	1100	1,879,005		195			1,879,200
Health	1200	4,709,054		155,795	31,302		4,896,151
Consumer Education And Home Economics	1300	1,209,287		11,819			1,221,106
Law	1400	217,560		9,938			227,498
Humanities(Letters)	1500	10,262,123		77,389	18,296		10,357,808
Library Science	1600						0
Mathematics	1700	6,147,465		36,782	5,385		6,189,632
Military Studies	1800						0
Physical Sciences	1900	3,643,546	2,033	68,053	1,291		3,714,923
Psychology	2000	1,641,699					1,641,699
Public Affairs and Services	2100	1,119,921		8,187			1,128,108
Social Sciences	2200	6,477,744		30,606	3,782		6,512,132
Commercial Services	3000	1,658,303		80,887	(1,116)		1,738,074
Interdisciplinary Studies	4900	9,721,959	6,683	374,639	38,142		10,141,423
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,230,234					2,230,234
<b>Sub-Total Instructional Activites</b>		<b>75,716,716</b>	<b>17,371</b>	<b>2,051,262</b>	<b>886,978</b>		<b>78,672,327</b>
<b>Total Expenditures for GF Activities*</b>		<b>77,252,966</b>	<b>78,107,328</b>	<b>15,841,452</b>	<b>2,278,009</b>	<b>4,497,360</b>	<b>177,977,115</b>

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		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		980,802	24,203			1,005,005
<b>Total Instructional Admin. &amp; Governance</b>		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		2,261,690
Library	6120		2,314,631	222,654	77,597		2,614,882
Media	6130		498,832	(2,964)			495,868
Museums and Galleries	6140		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
<b>Total Instructional Support Services</b>		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		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		223,761	6,055			229,816
Other Student Counseling and Guidance	6390		1,865				1,865
<b>Total Student Counseling and Guidance</b>		0	7,322,058	146,078	1,518	0	7,469,654

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	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						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		1,111,093	130,750	4,951		1,246,794
<b>Total Other Student Services</b>		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			4,516,181			4,516,181
Other Operations and Maintenance of Plant	6590		2,197,669	476,934			2,674,603
<b>Total Operation and Maintenance of Plant</b>	6500	0	11,057,259	6,048,087	191,705	0	17,297,051
<b>Planning, Policymaking and Coordinations</b>	6600		3,358,306	723,991	16,659		4,098,956

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		826,242	302,925	830		1,129,997
Fiscal Operations	6720		2,788,137	120,789	77,131		2,986,057
Human Resources Management	6730		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			227,188
Logistical Services	6770		2,964,841	186,922	22,774		3,174,537
Management Information Systems	6780		2,631,323	713,780	8,828		3,353,931
Other General Institutional Support Services	6790	1,567	1,853,725	78,155			1,933,447
<b>Total General Institutional Support Services</b>	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			254
Community Service Classes	6820		398,213	66,585	404		465,202
Community Use of Facilities	6830		236,755	1,425			238,180
Economic Development	6840		1,164,301	1,029,563	43,107		2,236,971
Other Community Services & Economic Development	6880		549,704	6,840			556,544
<b>Total Community Services</b>	6800	0	2,348,990	1,104,650	43,511	0	3,497,151

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		7,902	13,994			21,896
Child Development Centers	6920		3,371	43,264			46,635
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,317,251	167,770	50,675		1,535,696
Student and Co-Curricular Activities	6960		334,181	38,364			372,545
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	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		370,680
Other Auxiliary Operations	7090		122,437				122,437
<b>Total Auxiliary Operations</b>	7000	2,144	334,187	156,234	552	0	493,117

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		1,491,073	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
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,143,263	1,143,263
Student Aid	7320					70,113	70,113
Other Outgo	7390					3,004,635	3,004,635
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,218,011	4,218,011
<b>Sub-Total Non-Instructional Activites</b>		1,536,250	78,089,957	13,790,190	1,391,031	4,497,360	99,304,788
<b>Total Expenditures General Fund: activities *</b>		77,252,966	78,107,328	15,841,452	2,278,009	4,497,360	177,977,115

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$135,915,220
B.	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
	Sub-Total (D + E.3)			\$125,045,376
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$125,045,376
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			71,811,267
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			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
H.	2012-2013 Appropriations Subject to Limit			\$126,711,907

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
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
<b>Total Revenues</b>		<b>156,394,337</b>	<b>148,431,482</b>	<b>21,415,053</b>	<b>22,514,206</b>	<b>177,809,390</b>	<b>170,945,688</b>
<b>EXPENDITURES:</b>							
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
<b>Total Expenditures</b>		<b>153,081,500</b>	<b>162,368,657</b>	<b>20,398,255</b>	<b>24,368,635</b>	<b>173,479,755</b>	<b>186,737,292</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>3,312,837</b>	<b>(13,937,175)</b>	<b>1,016,798</b>	<b>(1,854,429)</b>	<b>4,329,635</b>	<b>(15,791,604)</b>
<b>Other Financing Sources</b>	8900	78,618	150,000	1	1,075,801	78,619	1,225,801
<b>Other Outgo</b>	7000	2,956,229	6,407,347	1,541,131	621,376	4,497,360	7,028,723
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>435,226</b>	<b>(20,194,522)</b>	<b>(524,332)</b>	<b>(1,400,004)</b>	<b>(89,106)</b>	<b>(21,594,526)</b>
<b>BEGINNING FUND BALANCE:</b>							
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 Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,427,440		4,355,049		50,782,489	
<b>Ending Fund Balance, June 30</b>		<b>46,862,666</b>	<b>26,668,144</b>	<b>3,830,717</b>	<b>2,430,713</b>	<b>50,693,383</b>	<b>29,098,857</b>

For Actual Year: 2011-2012

Budget Year: 2012-2013

**DEBT SERVICE FUNDS**

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600	155,273					
Local Revenues	8800	16,871,310	17,964,697				
<b>Total Revenues</b>		17,026,583	17,964,697	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,050,000	9,035,000				
Debt Interest and Other Service Charges	7120	8,643,761	8,292,418				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	16,693,761	17,327,418	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(16,693,761)	(17,327,418)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		332,822	637,279	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	12,953,393	13,297,078		0		0
Prior Years Adjustments	9020	10,863					
Adjusted Beginning Balance	9030	12,964,256		0		0	
<b>Ending Fund Balance, June 30</b>		13,297,078	13,934,357	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
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
<b>Total Income</b>		7,125,097	6,682,150	159,877	225,000	282,312	473,549
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,242,598	1,278,162			311,952	330,300
Employee Benefits	3000	486,689	506,309			169,967	185,085
Supplies and Materials	4000	4,628,294	4,407,704			22,760	39,941
Other Operating Expenses and Services	5000	204,612	230,270			29,898	31,150
Capital Outlay	6000		50,500	8,644	160,000	7,040	23,871
<b>Total Expenditures</b>		6,562,193	6,472,945	8,644	160,000	541,617	610,347
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		562,904	209,205	151,233	65,000	(259,305)	(136,798)
<b>Other Financing Sources</b>	8900					259,305	250,000
<b>Other Outgo</b>	7000	48,212	183,364	64,945	65,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		514,692	25,841	86,288	0	0	113,202
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,132,092	6,646,784	1,284,022	1,370,310	2,556	2,556
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,132,092		1,284,022		2,556	
<b>Ending Fund Balance, June 30</b>		6,646,784	6,672,625	1,370,310	1,370,310	2,556	115,758

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	12,750,844	14,354,576		
Local Revenues	8800	2,714,830	75,000	86,020	20,000
<b>Total Income</b>		<b>15,465,674</b>	<b>14,429,576</b>	<b>86,020</b>	<b>20,000</b>
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	5,115	71,216		
Employee Benefits	3000	233	30,540		
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
<b>Total Expenditures</b>		<b>15,542,148</b>	<b>27,394,072</b>	<b>3,137,304</b>	<b>4,996,683</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(76,474)</b>	<b>(12,964,496)</b>	<b>(3,051,284)</b>	<b>(4,976,683)</b>
<b>Other Financing Sources</b>	8900	3,171,263	3,000,000		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>3,094,789</b>	<b>(9,964,496)</b>	<b>(3,051,284)</b>	<b>(4,976,683)</b>
<b>Begining Fund Balance:</b>					
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		10,427,558	
<b>Ending Fund Balance, June 30</b>		<b>22,008,405</b>	<b>12,043,909</b>	<b>7,376,274</b>	<b>2,399,591</b>

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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



For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	7,012,101	7,508,750				
Other Financing Sources	8900						
<b>Total Income</b>		7,012,101	7,508,750	0	0		
<b>Expenditures</b>							
Academic Salaries	1000	150,000					
Classified Salaries	2000	138,755	136,959				
Employee Benefits	3000	5,123,008	5,475,453				
Supplies and Materials	4000	80	500				
Other Operating Expenses and Services	5000	1,310,671	3,753,850				
Capital Outlay	6000	13,800					
<b>Total Expenditures</b>		6,736,314	9,366,762	0	0		
<b>Net Profit or Loss</b>		275,787	(1,858,012)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		275,787	(1,858,012)	0	0		
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	26,503,186	26,778,973		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	26,503,186		0			
<b>Ending Fund Balance, June 30</b>		26,778,973	24,920,961	0	0		

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	268,358	282,000	16,727	14,000		
<b>Total Income</b>		268,358	282,000	16,727	14,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	75,620	70,141				
Employee Benefits	3000	19,026	19,840				
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					
<b>Total Expenditures</b>		235,635	309,357	12,856	14,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		32,723	(27,357)	3,871	0	0	0
<b>Other Financing Sources</b>	8900	6,007	27,357				
<b>Other Outgo</b>	7000	15,000	15,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		23,730	(15,000)	3,871	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	598,031	621,761	47,225	51,096		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	598,031		47,225		0	
<b>Ending Fund Balance, June 30</b>		621,761	606,761	51,096	51,096	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	41,724,306	40,483,080				
State Revenues	8600	2,079,547	1,000,000				
Local Revenues	8800	25,168					
<b>Total Income</b>		<b>43,829,021</b>	<b>41,483,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,103					
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>4,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>43,824,918</b>	<b>41,483,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	<b>43,824,918</b>	<b>41,483,080</b>				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
<b>Ending Fund Balance, June 30</b>		<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010		8,209			630,271	
Adjustments	9020					(1,420)	
Adjusted Beginning Balance	9030		8,209			628,851	
<b>Actual Fiscal Year Data</b>							
State Lottery Proceeds:	8681		4,316,073			998,389	
<b>Instructional &amp; Institutional Unrestricted</b>							
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	851	851
Books, Magazines, & Periodicals	4200				0	36,733	36,733
Instructional Supplies & Materials	4300				0	374,798	374,798
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	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				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,316,073	0	4,316,073	619,054	4,935,127
<b>Ending Balance</b>					8,209	1,008,186	1,016,395

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209			1,008,186	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			1,008,186	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,993,416			916,522	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,743,513	1,743,513
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,743,513	1,743,513
Other Operating Expenses and Services	5000		3,993,416		3,993,416	181,195	4,174,611
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,993,416	0	3,993,416	1,924,708	5,918,124
<b>Ending Balance</b>					8,209	0	