

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: NORTH ORANGE

District Code: 860

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

Fred Williams

10/9/13

(W)

District Chief Business Officer

Date

[Signature]

District Superintendent

10/15/13

Date

Contact: Fred Williams

(714) 808-4746

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	36,920,531	36,920,531		36,920,531
Other	1300	22,811,199	22,859,578		22,859,578
Total Instructional Salaries		59,731,730	59,780,109	0	59,780,109
Non-Instructional Salaries					
Contract or Regular	1200		12,861,459	496,865	13,358,324
Other	1400		628,068	7,944	636,012
Total Non-Instructional Salaries		0	13,489,527	504,809	13,994,336
Total Academic Salaries		59,731,730	73,269,636	504,809	73,774,445
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,759,935	1,529,986	28,289,921
Other	2300		1,170,049	424,881	1,594,930
Total Non-Instructional Salaries		0	27,929,984	1,954,867	29,884,851
Instructional Aides					
Regular Status	2200	2,856,418	3,140,657		3,140,657
Other	2400	398,218	420,843		420,843
Total Instructional Aides		3,254,636	3,561,500	0	3,561,500
Total Classified Salaries		3,254,636	31,491,484	1,954,867	33,446,351
Employee Benefits	3000	15,710,829	34,789,138	718,729	35,507,867
Supplies and Materials	4000		1,972,879	95,978	2,068,857
Other Operating Expenses	5000		10,027,924	449,456	10,477,380
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		78,697,195	151,551,061	3,723,839	155,274,900

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,217,608	2,217,608		2,217,608
Student Health Services Above Amount Collected	6441		67,733		67,733
Student Transportation	6491		60,886		60,886
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,787,009		2,787,009
Objects to Exclude	Object Code				
Rents and Leases	5060		20,046	8,847	28,893
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		4,661,594		4,661,594

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,217,608	9,814,876	8,847	9,823,723
Total for ECS 84362, 50% Law		76,479,587	141,736,185	3,714,992	145,451,177
Percent of CEE (Instructional Salary Cost / Total CEE)		53.96%	100.00%		
50% of Current Expense of Education			70,868,092		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		76,479,587	141,736,185	3,714,992	145,451,177
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		78,697,195	151,551,061	3,723,839	155,274,900
Capital Expenditures	6000	170,400	1,218,982	18,935	1,237,917
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		78,867,595	152,770,043	3,742,774	156,512,817

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	35,013,227	2,099,068	37,112,295
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	26,089,042	5,081,220	31,170,262
Due from Other Funds	9140	476,502		476,502
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	39,163		39,163
Prepaid Items	9220			0
TOTAL ASSETS		61,767,934	7,180,288	68,948,222
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,427,363	294,093	6,721,456
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	740,000		740,000
Due to Other Funds	9540	10,025,584		10,025,584
Temporary Loans	9550	2,246,112		2,246,112
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	136,717	2,595,021	2,731,738
TOTAL LIABILITIES		19,575,776	2,889,114	22,464,890

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	189,163		189,163
Restricted Fund Balance	9752		4,291,174	4,291,174
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	8,308,072		8,308,072
Total Designated Fund Balance		8,497,235	4,291,174	12,788,409
Uncommitted Fund Balance	9790	33,694,923		33,694,923
TOTAL FUND EQUITY		42,192,158	4,291,174	46,483,332
TOTAL LIABILITIES AND FUND EQUITY		61,767,934	7,180,288	68,948,222

- 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, 2013

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,112,609		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		15,112,609	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	15,112,609		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		15,112,609	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,112,609	0	0
TOTAL LIABILITIES AND FUND EQUITY		15,112,609	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, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	4,342,413	1,593,454				
In County Treasury	9112			88,971			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	517,795	10,502	3,031			
Due from Other Funds	9140	658,000		48,223			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	711,031					
Prepaid Items	9220						
TOTAL ASSETS		6,229,239	1,603,956	140,225	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	202,633		89,456			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			45,213			
Temporary Loans	9550	23,486					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			3,000			
TOTAL LIABILITIES		226,119	0	137,669	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	711,031	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	5,292,089	1,603,956	2,556	0	0	0
Total Designated Fund Balance		6,003,120	1,603,956	2,556	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		6,003,120	1,603,956	2,556	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,229,239	1,603,956	140,225	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	30,503,671	5,556,229
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	93,690	1,446
Due from Other Funds	9140	211,544	23,056
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		30,808,905	5,580,731
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,193,670	463,742
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	39,888	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	2,677,355	
TOTAL LIABILITIES		5,910,913	463,742

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	24,897,992	5,116,989
Total Designated Fund Balance		24,897,992	5,116,989
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		24,897,992	5,116,989
TOTAL LIABILITIES AND FUND EQUITY		30,808,905	5,580,731

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

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

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

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

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

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	22,967,761	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	4,801	
Due from Other Funds	9140	6,793,942	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		29,841,504	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,652,986	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	400,358	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,053,344	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	3,053,344	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	26,788,160	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		26,788,160	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		26,788,160	0
TOTAL LIABILITIES AND FUND EQUITY		29,841,504	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	266,395	54,173			35,824			3,845,904
In County Treasury	9112				5,788,774				58,906,772
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	528,320							1,400,000
Accounts Receivable	9130	594	904		813,365	34,352			3,217,264
Due from Other Funds	9140								2,971,875
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		795,309	55,077	0	6,602,139	70,176	0	0	70,342,315

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	43,303			6,538,034				4,390,327
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				14,099				658,000
Temporary Loans	9550	74,835				70,176			6,215,641
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				6				
Total Current Liabilities and Deferred Revenue		118,138	0	0	6,552,139	70,176	0	0	11,263,968
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	118,138	0	0	6,552,139	70,176	0	0	11,263,968

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	677,171	55,077		50,000				59,078,347
Total Designated Fund Balance		677,171	55,077	0	50,000	0	0	0	59,078,347
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		677,171	55,077	0	50,000	0	0	0	59,078,347
TOTAL LIABILITIES AND FUND EQUITY		795,309	55,077	0	6,602,139	70,176	0	0	70,342,315

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,182,496	1,182,496
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		148,128	148,128
Student Financial Aid	8150		92,651	92,651
Veterans Education	8160		158,019	158,019
Vocational and Technical Education Act (VATEA)	8170		2,130,984	2,130,984
Other Federal Revenues	8190	472,947	2,471,513	2,944,460
Total Federal Revenues	8100	472,947	6,183,791	6,656,738
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	40,433,685		40,433,685
Other General Apportionment	8613	1,355,362		1,355,362
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,435,565	1,435,565
Disabled Students Programs and Services(DSPS)	8623		1,810,275	1,810,275
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		502,740	502,740
Telecommunications and Technology Infrastructure Program (TTIP)	8626		4,230	4,230
Other General Categorical Programs	8627		3,765,198	3,765,198

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	23,217,869		23,217,869
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,981,281	3,981,281
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	434,991		434,991
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,661,594	1,160,123	5,821,717
State Mandated Costs	8685	1,046,800		1,046,800
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	71,150,301	12,659,412	83,809,713

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	51,882,773		51,882,773
Tax Allocation, Supplemental Roll	8812	759,596		759,596
Tax Allocation, Unsecured Roll	8813	2,581,516		2,581,516
Prior Years Taxes	8816	1,245,186		1,245,186
Education Revenues Augmentation Fund (ERAF)	8817	(493,346)		(493,346)
Redevelopment Agency Funds - Pass Through	8818	563,261		563,261
Redevelopment Agency Funds - Residual	8819	11,729,541		11,729,541
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	103,409		103,409
Other Contract Services	8832	53,689	233,038	286,727
Sales and Commissions	8840	36,101		36,101
Rentals and Leases	8850	1,624,409		1,624,409
Interest and Investment Income	8860	177,096		177,096
Student Fees and Charges	8870			
Community Services Classes	8872	667,493		667,493
Dormitory	8873			0
Enrollment	8874	11,729,557		11,729,557
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	41,030	1,328,737	1,369,767
Instructional Materials Fees and Sales of Materials	8877	141,390		141,390
Insurance	8878			0
Student Records	8879	131,582		131,582
Nonresident Tuition	8880	2,771,494		2,771,494
Parking Services and Public Transportation	8881		1,858,477	1,858,477
Other Student Fees and Charges	8885	364,037		364,037
Other Local Revenues	8890	655,916	13,407	669,323
Total Local Revenues	8800	86,765,730	3,433,659	90,199,389
Total Revenues		158,388,978	22,276,862	180,665,840

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	8,239		8,239
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	48,985	1	48,986
Total Other Financing Sources	8900	57,224	1	57,225
Total Revenues and Other Financing Sources		158,446,202	22,276,863	180,723,065

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	207,469	1,818	4,584			213,871
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,927,254		128,221	1,582		3,057,057
Business and Management	0500	2,732,744		72,729	105,086		2,910,559
Communications	0600	823,483		71,057	114,912		1,009,452
Computer and Information Science	0700	2,602,349		10,080	109,448		2,721,877
Education	0800	4,476,324		319,741	37,844		4,833,909
Engineering and Related Industrial Technology	0900	3,145,946		278,645	157,539		3,582,130
Fine and Applied Arts	1000	9,106,276	231	416,531	438,499		9,961,537
Foreign language	1100	1,968,001					1,968,001
Health	1200	4,876,322		158,095	2,557		5,036,974
Consumer Education And Home Economics	1300	1,287,381		9,848			1,297,229
Law	1400	158,907		6,146			165,053
Humanities(Letters)	1500	11,188,564		88,636	35,403		11,312,603
Library Science	1600						0
Mathematics	1700	6,452,362		37,349	1,492		6,491,203
Military Studies	1800						0
Physical Sciences	1900	3,837,900		83,476			3,921,376
Psychology	2000	1,516,173					1,516,173
Public Affairs and Services	2100	961,205		10,537			971,742
Social Sciences	2200	7,050,783		39,137	1,163		7,091,083
Commercial Services	3000	1,653,018		79,994	1,012		1,734,024
Interdisciplinary Studies	4900	10,724,577	3,402	359,330	134,624		11,221,933
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,217,608					2,217,608
Sub-Total Instructional Activites		79,914,646	5,451	2,174,136	1,141,161		83,235,394
Total Expenditures for GF Activities*		81,493,742	77,229,912	16,480,916	2,508,046	7,220,500	184,933,116

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		12,700,585	448,195	119,421		13,268,201
Course and Curriculum Development	6020		77,648				77,648
Academic / Faculty Senate	6030	193	267,634	8,352			276,179
Other Instructional Administration & Governance	6090		850,510	21,836			872,346
Total Instructional Admin. & Governance		193	13,896,377	478,383	119,421	0	14,494,374
Instructional Support Services	6100						
Learning Center	6110	1,549,137	532,450	27,392	2,841		2,111,820
Library	6120		2,384,218	196,162	119,279		2,699,659
Media	6130		506,112				506,112
Museums and Galleries	6140		934	1,500			2,434
Academic Information Systems and Technology	6150		2,194,105	873,937	422,949		3,490,991
Other Instructional Support Services	6190		2,954,071	768,643	67,101		3,789,815
Total Instructional Support Services		1,549,137	8,571,890	1,867,634	612,170	0	12,600,831
Admissions and Records	6200		3,204,781	289,117	2,135		3,496,033
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,845,551	80,328	4,461		4,930,340
Matriculation and Student Assessment	6320		1,637,432	40,589			1,678,021
Transfer Programs	6330		588,097	10,928	1,337		600,362
Career Guidance	6340		228,305	4,264	1,888		234,457
Other Student Counseling and Guidance	6390		5,777				5,777
Total Student Counseling and Guidance		0	7,305,162	136,109	7,686	0	7,448,957

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	19,494	2,094,755	174,684	13,559	4,000	2,306,492
Extended Opportunity Programs and Services (EOPS)	6430	219	1,747,424	71,413	16,694	270,018	2,105,768
Health Services	6440		1,168,203	189,816	30,049		1,388,068
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,193,775	207,134	26,151		2,427,060
Job Placement Services	6470		482,738	138,034	1,180		621,952
Veterans Services	6480		178,213	9,902	2,209		190,324
Miscellaneous Student Services	6490		1,180,688	142,910	1,084	124,864	1,449,546
Total Other Student Services		19,713	9,045,796	933,893	90,926	398,882	10,489,210
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,379,358	590,588	101,665		2,071,611
Custodial Services	6530		5,876,328	308,303	3,348		6,187,979
Grounds Maintenance and Repairs	6550		1,588,513	130,031	25,754		1,744,298
Utilities	6570			4,595,164			4,595,164
Other Operations and Maintenance of Plant	6590		2,364,143	472,471	21,705		2,858,319
Total Operation and Maintenance of Plant	6500	0	11,208,342	6,096,557	152,472	0	17,457,371
Planning, Policymaking and Coordinations	6600		3,398,991	714,622	13,398		4,127,011

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		801,766	515,642	9,098		1,326,506
Fiscal Operations	6720		2,721,410	315,505	59,970		3,096,885
Human Resources Management	6730		1,123,505	180,990	7,445		1,311,940
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,741,207				2,741,207
Staff Development	6750		154,824	60,937			215,761
Staff Diversity	6760		166,926	41,819	533		209,278
Logistical Services	6770		2,961,178	165,825	18,330		3,145,333
Management Information Systems	6780		2,547,725	746,307	181,417		3,475,449
Other General Institutional Support Services	6790	3,354	1,145,521	70,019	2,163		1,221,057
Total General Institutional Support Services	6700	3,354	14,364,062	2,097,044	278,956	0	16,743,416
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		448,355	59,887			508,242
Community Use of Facilities	6830		235,097	802			235,899
Economic Development	6840		1,684,059	940,193	57,669		2,681,921
Other Community Services & Economic Development	6890		554,221	30,477			584,698
Total Community Services	6800	0	2,921,732	1,031,359	57,669	0	4,010,760

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		35,837	24,133			59,970
Child Development Centers	6920		1,143	12,233			13,376
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,355,094	162,653	10,513		1,528,260
Student and Co-Curricular Activities	6960		342,115	160,029	1,080		503,224
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,734,189	359,048	11,593	0	2,104,830
Auxiliary Operations	7000						
Contract Education	7010	6,699	119,705	98,032	2,604		227,040
Other Auxiliary Operations	7090		129,762				129,762
Total Auxiliary Operations	7000	6,699	249,467	98,032	2,604	0	356,802

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		1,323,672	204,982	17,855		1,546,509
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					1,000,000	1,000,000
Student Aid	7320					5,974	5,974
Other Outgo	7390					5,815,644	5,815,644
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,821,618	6,821,618
Sub-Total Non-Instructional Activities		1,579,096	77,224,461	14,306,780	1,366,885	7,220,500	101,697,722
Total Expenditures General Fund: activities *		81,493,742	77,229,912	16,480,916	2,508,046	7,220,500	184,933,116

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$266,783,600
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	33,102.37		
	2. 2012-2013 Second Period Actual FTES	33,128.35		
	3. 2012-2013 Population change factor (C2/C1)	1.0008		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$280,667,275
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)			\$280,667,275
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$280,667,275
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			84,345,127
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			450,000
C.	Local Property taxes			56,400,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			11,639
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			42,257
H.	2013-2014 Appropriations Subject to Limit			\$141,164,509

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100	472,947		6,183,791	6,049,991	6,656,738	6,049,991
State Revenues	8600	71,150,301	91,501,734	12,659,412	12,462,121	83,809,713	103,963,855
Local Revenues	8800	86,765,730	75,072,413	3,433,659	3,749,792	90,199,389	78,822,205
Total Revenues		158,388,978	166,574,147	22,276,862	22,261,904	180,665,840	188,836,051
EXPENDITURES:							
Academic Salaries	1000	73,774,445	71,197,197	2,738,973	2,324,829	76,513,418	73,522,026
Classified Salaries	2000	33,446,351	36,344,760	9,771,238	8,421,478	43,217,589	44,766,238
Employee Benefits	3000	35,507,867	35,724,331	3,484,780	3,352,248	38,992,647	39,076,579
Supplies and Materials	4000	2,068,857	3,702,113	1,498,493	5,678,450	3,567,350	9,380,563
Other Operating Expenses and Services	5000	10,477,380	14,932,378	2,436,186	2,062,945	12,913,566	16,995,323
Capital Outlay	6000	1,237,917	4,390,798	1,270,129	1,934,951	2,508,046	6,325,749
Total Expenditures		156,512,817	166,291,577	21,199,799	23,774,901	177,712,616	190,066,478
Excess /(Deficiency) of Revenues over Expenditures		1,876,161	282,570	1,077,063	(1,512,997)	2,953,224	(1,230,427)
Other Financing Sources	8900	57,224	877,473	1	538,401	57,225	1,415,874
Other Outgo	7000	6,603,893	6,956,838	616,607	1,343,902	7,220,500	8,300,740
Net Increase/(Decrease) in Fund Balance		(4,670,508)	(5,796,795)	460,457	(2,318,498)	(4,210,051)	(8,115,293)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,862,666	42,192,158	3,830,717	4,291,174	50,693,383	46,483,332
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,862,666		3,830,717		50,693,383	
Ending Fund Balance, June 30		42,192,158	36,395,363	4,291,174	1,972,676	46,483,332	38,368,039

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	166,267					
Local Revenues	8800	18,974,572	16,944,880				
Total Revenues		19,140,839	16,944,880	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,035,000	12,155,000				
Debt Interest and Other Service Charges	7120	8,294,857	3,900,717				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,329,857	16,055,717	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,329,857)	(16,055,717)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,810,982	889,163	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,297,078	15,112,609		0		0
Prior Years Adjustments	9020	4,549					
Adjusted Beginning Balance	9030	13,301,627		0		0	
Ending Fund Balance, June 30		15,112,609	16,001,772	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					18,366	16,000
State Revenues	8600					97,432	113,177
Local Revenues	8800	8,035,930	4,478,896	298,591	185,000	190,626	180,000
Total Income		8,035,930	4,478,896	298,591	185,000	306,424	309,177
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,254,863	870,227			321,957	310,691
Employee Benefits	3000	494,065	335,548			176,935	183,972
Supplies and Materials	4000	6,674,420	3,273,381			24,972	24,281
Other Operating Expenses and Services	5000	191,498	136,240			30,783	2,765
Capital Outlay	6000		11,000		80,000		24,831
Total Expenditures		8,614,846	4,626,396	0	80,000	554,647	546,540
Excess /(Deficiency) of Revenues over Expenditures		(578,916)	(147,500)	298,591	105,000	(248,223)	(237,363)
Other Financing Sources	8900					248,223	250,000
Other Outgo	7000	64,748	2,500	64,945	105,000		
Net Increase/(Decrease) in Fund Balance		(643,664)	(150,000)	233,646	0	0	12,637
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,646,784	6,003,120	1,370,310	1,603,956	2,556	2,556
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,646,784		1,370,310		2,556	
Ending Fund Balance, June 30		6,003,120	5,853,120	1,603,956	1,603,956	2,556	15,193

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	11,374,781	3,404,012		
Local Revenues	8800	2,607,492	218,586	25,582	15,000
Total Income		13,982,273	3,622,598	25,582	15,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	190,105	13,699	72,447	7,036
Other Operating Expenses and Services	5000	734,929	712,596	194,606	208,423
Capital Outlay	6000	14,334,622	18,109,903	2,017,814	958,495
Total Expenditures		15,259,656	18,836,198	2,284,867	1,173,954
Excess /(Deficiency) of Revenues over Expenditures		(1,277,383)	(15,213,600)	(2,259,285)	(1,158,954)
Other Financing Sources	8900	4,166,970	3,800,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		2,889,587	(11,413,600)	(2,259,285)	(1,158,954)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	22,008,405	24,897,992	7,376,274	5,116,989
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	22,008,405		7,376,274	
Ending Fund Balance, June 30		24,897,992	13,484,392	5,116,989	3,958,035

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,874,922	8,795,438				
Other Financing Sources	8900						
Total Income		6,874,922	8,795,438	0	0		
Expenditures							
Academic Salaries	1000	256,942					
Classified Salaries	2000	138,608	139,204				
Employee Benefits	3000	5,013,668	5,745,791				
Supplies and Materials	4000	151	500				
Other Operating Expenses and Services	5000	1,465,666	3,745,850				
Capital Outlay	6000	(9,300)					
Total Expenditures		6,865,735	9,631,345	0	0		
Net Profit or Loss		9,187	(835,907)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		9,187	(835,907)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	26,778,973	26,788,160		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,778,973		0			
Ending Fund Balance, June 30		26,788,160	25,952,253	0	0		

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	285,796	292,500	17,585	15,000		
Total Income		285,796	292,500	17,585	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	70,950	85,648				
Employee Benefits	3000	19,397	32,414				
Supplies and Materials	4000	41,205	49,978				
Other Operating Expenses and Services	5000	95,398	107,698	13,604	15,000		
Capital Outlay	6000	15,793					
Total Expenditures		242,743	275,738	13,604	15,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		43,053	16,762	3,981	0	0	0
Other Financing Sources	8900	27,357					
Other Outgo	7000	15,000	15,000				
Net Increase/(Decrease) in Fund Balance		55,410	1,762	3,981	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	621,761	677,171	51,096	55,077		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	621,761		51,096		0	
Ending Fund Balance, June 30		677,171	678,933	55,077	55,077	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	42,857,658	42,790,561				
State Revenues	8600	2,176,892	2,053,607				
Local Revenues	8800	18,230					
Total Income		45,052,780	44,844,168	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,131					
Capital Outlay	6000						
Total Expenditures		4,131	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		45,048,649	44,844,168	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	45,048,649	44,844,168				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,400,917	660,719
Total Income		0	0	1,400,917	660,719
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			20,650	172,244
Employee Benefits	3000			1,187	57,530
Supplies and Materials	4000			18,477	17,995
Other Operating Expenses and Services	5000			426,585	329,216
Capital Outlay	6000				51,800
Total Expenditures		0	0	466,899	628,785
Excess /(Deficiency) of Revenues over Expenditures		0	0	934,018	31,934
Other Financing Sources	8900			2,188,611	1,096,566
Other Outgo	7000			10,000	90,000
Net Increase/(Decrease) in Fund Balance		0	0	3,112,629	1,038,500
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	55,965,718	59,078,347
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		55,965,718	
Ending Fund Balance, June 30		0	0	59,078,347	60,116,847

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	248,223
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,166,970
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	2,063,166
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	34,886
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	27,357
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	65,945
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	14,099
32	CAFETERIA FUND	79	OTHER TRUST FUNDS	1,000

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			8,209		1,447,635	
Adjustments	9020						
Adjusted Beginning Balance	9030			8,209		1,447,635	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			4,249,245		1,045,449	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	23,500	23,500
Instructional Supplies & Materials	4300				0	1,270,048	1,270,048
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,293,548	1,293,548
Other Operating Expenses and Services	5000			4,249,245	4,249,245		4,249,245
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	0	4,249,245	4,249,245	1,293,548	5,542,793
Ending Balance					8,209	1,199,536	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

EPA Revenue	23,217,869
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	23,217,869	0	0	23,217,869
TOTAL		23,217,869	0	0	23,217,869