

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

District: NORTH ORANGE

District Code: 860

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



District Chief Business Officer

10/8/14

Date



District Superintendent

10/10/14

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, 2014. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX) Excluded Activities	Total
		ECS 84362 A Instructional Salary Cost	AC 0100-5900 & AC 6110	ECS 84362 B Total CEE	AC 0100 - 6799		
Instructional Salaries							
Contract or Regular	1100	37,031,847		37,031,847			37,031,847
Other	1300	25,211,102		25,211,102			25,211,102
Total Instructional Salaries		62,242,949		62,242,949		0	62,242,949
Non-Instructional Salaries							
Contract or Regular	1200			12,692,970		427,800	13,120,770
Other	1400			531,163		18,878	550,061
Total Non-Instructional Salaries		0		13,224,153		446,678	13,670,831
Total Academic Salaries		62,242,949		75,467,102		446,678	75,913,780
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			26,868,603		1,691,017	28,559,620
Other	2300			1,787,868		377,051	2,164,919
Total Non-Instructional Salaries		0		28,656,471		2,068,068	30,724,539
Instructional Aides							
Regular Status	2200	3,031,095		3,031,095			3,031,095
Other	2400	437,371		437,371			437,371
Total Instructional Aides		3,468,466		3,468,466		0	3,468,466
Total Classified Salaries		3,468,466		32,124,937		2,068,068	34,193,005
Employee Benefits							
Supplies and Materials	3000	14,462,666		32,974,411		709,257	33,683,668
Other Operating Expenses	4000			1,610,969		99,531	1,710,500
Equipment Replacement	5000			12,635,339		432,887	13,068,226
	6420						0
Total Expenditures Prior to Exclusions		80,173,981		154,812,758		3,756,421	158,569,179

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

Activities to Exclude	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	1,975,787	ECS 84362 B Total CEE	1,975,787	Excluded Activities	AC 6800 - 7390
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		1,975,787				1,975,787
Student Health Services Above Amount Collected	6441				57,209		57,209
Student Transportation	6491				77,067		77,067
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				2,433,561		2,433,561
Objects to Exclude	Object Code						
Rents and Leases	5060				79,788	17,618	97,406
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
Other Operating Expenses and Services	5000				4,205,755		4,205,755
Total							

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				0
Library Books	6300				0
Equipment	6400				0
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		1,975,787	8,829,167	17,618	8,846,785
Total for ECS 84362, 50% Law		78,198,194	145,983,591	3,738,803	149,722,394
Percent of CEE (Instructional Salary Cost / Total CEE)		53.57%	100.00%		
50% of Current Expense of Education			72,991,796		
Monexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		78,198,194	145,983,591	3,738,803	149,722,394
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		80,173,981	154,812,758	3,756,421	158,569,179
Capital Expenditures	6000	610,408	1,728,869	55,056	1,783,925
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		80,784,389	156,541,627	3,811,477	160,353,104

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund --- Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	General Fund COMBINED		
ASSETS								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111	39,348,523		39,348,523				
In County Treasury	9112		2,431,518	2,431,518				
Cash With Fiscal Agents	9113			0				
Revolving Cash Accounts	9114	147,070		147,070				
Investments (at cost)	9120			0				
Accounts Receivable	9130	27,022,173		27,022,173				
Due from Other Funds	9140	396,598		396,598				
Inventories, Stores, and Prepaid Items	9200		5,101,173	5,101,173				
Inventories and Stores	9210	61,229		61,229				
Prepaid Items	9220			0				
TOTAL ASSETS		66,975,593	7,532,691	74,508,284				
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	5,697,215	716,230	6,413,445				
Accrued Salaries and Wages Payable	9520			0				
Compensated Absences Payable Current	9530			0				
Due to Other Funds	9540	14,448,275		14,448,275				
Temporary Loans	9550			0				
Current Portion of Long-Term Debt	9560	3,006,341		3,006,341				
Deferred Revenues	9570	124,905	1,735,678	1,860,583				
TOTAL LIABILITIES		23,276,736	2,451,908	25,728,644				

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2014

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	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)							
Nonspendable Fund Balance	9750					211,229	
Restricted Fund Balance	9751	211,229				5,080,783	
Committed Fund Balance	9752		5,080,783			0	
Assigned Fund Balance	9753	4,520,665				4,520,665	
Total Designated Fund Balance	9754	4,731,894				9,812,677	
Uncommitted Fund Balance	9790	38,966,963				38,966,963	
TOTAL FUND EQUITY		43,698,857	5,080,783			48,779,640	
TOTAL LIABILITIES AND FUND EQUITY		66,975,593	7,532,691			74,508,284	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	17,357,532		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		17,357,532	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	0	0	0
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751	17,357,532		
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	17,357,532	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		17,357,532	0	0
TOTAL LIABILITIES AND FUND EQUITY		17,357,532	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	5,507,342	1,706,612				
In County Treasury	9112			96,398			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	33,056	63,416	4,020			
Due from Other Funds	9140	40,190		13,527			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	570,679					
Prepaid Items	9220						
TOTAL ASSETS		6,151,267	1,770,028	113,945	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	137,454		66,644			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			44,745			
Temporary Loans	9550	27,394					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	164,848	0	111,389	0	0	0
TOTAL LIABILITIES		330,696	0	222,778	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	5,415,741	1,770,028	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		5,415,741	1,770,028	0	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751	570,678	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	2,556	0	0	0
Uncommitted Fund Balance	9790	570,678	0	2,556	0	0	0
TOTAL FUND EQUITY		5,986,419	1,770,028	2,556	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,151,267	1,770,028	113,945	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
ASSETS								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111							
In County Treasury	9112	26,165,467	4,704,311					
Cash With Fiscal Agents	9113							
Revolving Cash Accounts	9114							
Investments (at cost)	9120							
Accounts Receivable	9130	489,250	1,642					
Due from Other Funds	9140	4,464,972						
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210		58					
Prepaid Items	9220							
TOTAL ASSETS		31,119,689	4,706,011					0
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	1,193,460	25,183					
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	1,288,151						
Deferred Revenues	9570	2,481,611	25,183					0
TOTAL LIABILITIES		2,481,611	25,183					0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	28,638,078	4,680,828	
Unassigned	9790			
Total Fund Balance		28,638,078	4,680,828	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		28,638,078	4,680,828	0
TOTAL LIABILITIES AND FUND EQUITY		31,119,689	4,706,011	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9350				
Work in Progress	9351				
	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 860 Name: NORTH ORANGE

FUND EQUITY	Description	CA (Object)	Enterprise Funds:			
			51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
	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)					
	Nonspendable Fund Balance	9750				
	Restricted Fund Balance	9751				
	Committed Fund Balance	9752				
	Assigned Fund Balance	9753				
	Total Designated Fund Balance	9754				
	Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0
	Other Equity					
	Contributed Capital	9800				
	Retained Earnings	9810				
	Investment in General Fixed Assets	9850				
	Investment in General Fixed Assets	9890				
	TOTAL FUND EQUITY		0	0	0	0
	TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	23,624,250	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	8,845	
Due from Other Funds	9140	7,294,469	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets			
Sites	9300		
Site Improvements	9310		
Accumulated Depreciation Site Improvements	9320		
Buildings	9321		
Accumulated Depreciation Buildings	9330		
Library Books	9331		
Equipment	9340		
Accumulated Depreciation Equipment	9350		
Work in Progress	9351		
	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		31,002,564	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,034,619	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	342,122	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,376,741	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	5,376,741	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 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)			
Nonspendable Fund Balance	9750		
Restricted Fund Balance	9751		
Committed Fund Balance	9752	25,625,823	
Assigned Fund Balance	9753		
Total Designated Fund Balance	9754	25,625,823	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity			
Contributed Capital	9800		
Retained Earnings	9810		
Investment in General Fixed Assets	9850		
	9890		
TOTAL FUND EQUITY		25,625,823	0
TOTAL LIABILITIES AND FUND EQUITY		31,002,564	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	367,886	58,939			38,461			4,311,738
In County Treasury	9112				3,304,642				63,759,670
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	483,902							1,401,986
Accounts Receivable	9130	2,707	738		4,048,429	31,760			3,462,221
Due from Other Funds	9140				5,518				2,669,787
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								500
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	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	0	0	0	0	0	0	0	0
Total Fixed Assets		854,495	59,677	0	7,358,589	70,221	0	0	75,605,902
TOTAL ASSETS									

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	41,888			7,298,858				4,850,782
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				9,731	70,221			40,190
Temporary Loans	9550	75,958							6,841,418
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		117,846	0	0	7,308,589	70,221	0	0	11,732,390
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	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		117,846	0	0	7,308,589	70,221	0	0	11,732,390
TOTAL LIABILITIES	968								

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 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	736,649	59,677		50,000				63,873,512
Unassigned	9790								
Total Reserved Fund Balance		736,649	59,677	0	50,000	0	0	0	63,873,512
Fund Balance (GASB 54)									
Nondisposable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
TOTAL FUND EQUITY	9890	736,649	59,677	0	50,000	0	0	0	63,873,512
TOTAL LIABILITIES AND FUND EQUITY		854,495	59,677	0	7,358,589	70,221	0	0	75,605,902

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120			1,277,886		1,277,886	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140			147,554		147,554	
Student Financial Aid	8150			92,018		92,018	
Veterans Education	8160			8,420		8,420	
Vocational and Technical Education Act (VATEA)	8170			1,796,896		1,796,896	
Other Federal Revenues	8190		478,297	2,510,851		2,989,148	
Total Federal Revenues	8100		478,297	5,833,625		6,311,922	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612		56,073,846			56,073,846	
Other General Apportionment	8613		1,359,121			1,359,121	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622			1,768,473		1,768,473	
Disabled Students Programs and Services(DSPS)	8623			2,491,619		2,491,619	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			621,506		621,506	
Telecommunications and Technology Infrastructure Program (TTIP)	8626			428,394		428,394	
Other General Categorical Programs	8627			4,341,520		4,341,520	

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014 District ID: 860 Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
EPA Proceeds	8630	24,394,118				24,394,118	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652		2,567,982			2,567,982	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	420,257				420,257	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	4,205,755				5,379,417	
State Mandated Costs	8685	902,321	1,173,662			902,321	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690					0	
Total State Revenues	8600	87,355,418	13,393,156			100,748,574	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

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							
Property Taxes	8800						
Tax Allocation, Secured Roll	8810						
Tax Allocation, Supplemental Roll	8811	53,883,805				53,883,805	
Tax Allocation, Unsecured Roll	8812	1,288,800				1,288,800	
Prior Years Taxes	8813	2,700,063				2,700,063	
Education Revenues Augmentation Fund (ERAF)	8816	1,062,599				1,062,599	
Redevelopment Agency Funds - Pass Through	8817	(12,067)				(12,067)	
Redevelopment Agency Funds - Residual	8818	439,309				439,309	
Redevelopment Agency Funds - Asset Liquidation	8819	3,970,173				3,970,173	
Contributions, Gifts, Grants, and Endowments	8819.1					0	
Contract Services	8820	200,000				200,000	
Contract Instructional Services	8830						
Other Contract Services	8831	186,657				186,657	
Sales and Commissions	8832	314,920		303,021		617,941	
Rentals and Leases	8840	35,375				35,375	
Interest and Investment Income	8850	1,992,367				1,992,367	
Student Fees and Charges	8860	150,678				150,678	
Community Services Classes	8870						
Dormitory	8872	527,551				527,551	
Enrollment	8873					0	
Contra Revenue Account	8874	12,226,587				12,226,587	
Field Trips and Use of Nondistrict Facilities	8874.1					0	
Health Services	8875					0	
Instructional Materials Fees and Sales of Materials	8876	54,435		1,554,654		1,609,089	
Insurance	8877	164,449				164,449	
Student Records	8878					0	
Nonresident Tuition	8879	154,782				154,782	
Parking Services and Public Transportation	8880	3,243,002				3,243,002	
Other Student Fees and Charges	8881			2,064,409		2,064,409	
Other Local Revenues	8885	417,175				417,175	
Total Local Revenues	8890	549,973		5,352		555,325	
Total Revenues	8800	83,550,633		3,927,436		87,478,069	
		171,384,348		23,154,217		194,538,565	

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2013-2014

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							
Proceeds of General Fixed Assets	8900					650	650
Proceeds of Long-Term Debt	8910		650			0	0
Incoming Transfers -- (8981/8982/8983)	8940						
	898#		13,575		1	13,576	13,576
Total Other Financing Sources	8900		14,225		1	14,226	14,226
Total Revenues and Other Financing Sources			171,388,573		23,154,218	194,552,791	194,552,791

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	180,808	3,522	5,688	1,109		191,127
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300				669		669
Biological Sciences	0400	2,960,512		150,104	23,254		3,133,870
Business and Management	0500	2,918,162		68,376	9,204		2,995,742
Communications	0600	812,709		74,595	141,509		1,028,813
Computer and Information Science	0700	2,566,115	554	28,698	18,741		2,614,108
Education	0800	4,420,305	3,224	322,782	141,674		4,887,983
Engineering and Related Industrial Technology	0900	3,340,615	9,934	308,970	353,637		4,013,156
Fine and Applied Arts	1000	8,747,385	6,336	351,705	449,923		9,555,349
Foreign language	1100	1,947,208					1,947,208
Health	1200	4,448,465		117,778	93,514		4,659,757
Consumer Education And Home Economics	1300	1,301,678		17,908	15,434		1,335,020
Law	1400	187,370		8,189			195,559
Humanities(Letters)	1500	12,008,031		101,585	35,712		12,145,328
Library Science	1600						0
Mathematics	1700	7,010,485	1,099	56,188	2,218		7,069,990
Military Studies	1800						0
Physical Sciences	1900	3,875,224		98,922	75,258		4,049,404
Psychology	2000	1,548,035					1,548,035
Public Affairs and Services	2100	870,136		16,140	1,097		887,373
Social Sciences	2200	7,316,746		37,149			7,353,895
Commercial Services	3000	1,760,595	48	76,840			1,837,483
Interdisciplinary Studies	4900	10,772,840	18,570	378,413	296,375		11,466,198
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,975,787					1,975,787
Sub-Total Instructional Activities		80,969,211	43,285	2,220,030	1,659,328		84,891,854
Total Expenditures for GF Activities*		82,620,991	77,290,511	18,491,570	3,567,867	10,285,544	192,256,483

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015

Name: NORTH ORANGE

District ID: 860

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			464,576	164,719		13,391,741
Academic Administration	6010		12,762,446				78,647
Course and Curriculum Development	6020		78,647				442,312
Academic / Faculty Senate	6030	21	430,034	12,257			785,514
Other Instructional Administration & Governance	6090		748,726	27,036	9,752		14,698,214
Total Instructional Admin. & Governance		21	14,019,853	503,869	174,471	0	
Instructional Support Services	6100						
Learning Center	6110	1,621,434	313,861	35,765	2,985		1,974,045
Library	6120		2,346,397	204,453	117,995		2,668,845
Media	6130		426,556				426,556
Museums and Galleries	6140		3,334	1,537			4,871
Academic Information Systems and Technology	6150		2,226,546	848,354	295,470		3,370,370
Other Instructional Support Services	6190		3,289,650	819,109	172,306		4,281,065
Total Instructional Support Services		1,621,434	8,606,344	1,909,218	588,756	0	12,725,752
Admissions and Records	6200		3,433,201	284,583			3,717,784
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,809,000	73,195	6,320		4,888,515
Matriculation and Student Assessment	6320		1,946,176	79,841	72,571		2,098,588
Transfer Programs	6330		600,441	17,493			617,934
Career Guidance	6340		280,767	3,853	1,289		285,909
Other Student Counseling and Guidance	6390		5,845				5,845
Total Student Counseling and Guidance		0	7,642,229	174,382	80,180	0	7,896,791

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015 Name: NORTH ORANGE

District ID: 860

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						0
Cal Work Opportunity and Responsibility to Kids *	6410						
Disabled Student Programs and Services (DSPS)	6420	19,174	2,182,077	349,145	192,463	4,873	2,747,732
Extended Opportunity Programs and Services (EOPS)	6430		1,988,395	61,449	5,111	462,841	2,517,796
Health Services	6440		1,165,154	184,401	547		1,350,102
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,111,835	244,468	14,317		2,370,620
Job Placement Services	6470		498,068	79,609	10,879		588,556
Veterans Services	6480		170,977	6,547	2,154		179,678
Miscellaneous Student Services	6490		997,513	209,570	14,645	155,933	1,377,661
Total Other Student Services		19,174	9,114,019	1,135,189	240,116	623,647	11,132,145
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,579,152	593,237	156,773		2,329,162
Custodial Services	6530		5,450,632	288,933	66,691		5,806,256
Grounds Maintenance and Repairs	6550		1,536,546	176,135	165,151		1,877,832
Utilities	6570			4,685,092			4,685,092
Other Operations and Maintenance of Plant	6590		2,194,202	478,130	146,721		2,819,053
Total Operation and Maintenance of Plant		0	10,760,532	6,221,527	535,336	0	17,517,395
Planning, Policymaking and Coordinations							
	6600		3,337,915	1,846,939	4,359		5,189,213

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015

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		745,171	748,242	1,032		1,494,445
Fiscal Operations	6720		2,679,501	597,326	65,168		3,341,995
Human Resources Management	6730		1,050,035	434,445	5,972		1,490,452
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,433,561				2,433,561
Staff Development	6750		149,342	110,549			259,891
Staff Diversity	6760		159,278	60,110			219,388
Logistical Services	6770		3,057,187	209,473	77,683		3,344,343
Management Information Systems	6780		2,637,102	858,357	650		3,496,109
Other General Institutional Support Services	6790	8,751	1,989,623	103,179	9,695		2,111,248
Total General Institutional Support Services	6700	8,751	14,900,800	3,121,681	160,200	0	18,191,432
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		348,298	71,622			419,920
Community Use of Facilities	6830		215,832	2,628			218,460
Economic Development	6840		823,509	275,967	24,044		1,123,520
Other Community Services & Economic Development	6890		629,675	106,581			736,256
Total Community Services	6800	0	2,017,314	456,798	24,044	0	2,498,156

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		31,892	10,791			42,683
Child Development Centers	6920		5,080	24,566	5,564		35,210
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,378,292	150,627	62,297		1,591,216
Student and Co-Curricular Activities	6960		478,870	157,959	1,227		638,056
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,894,134	343,943	69,088	0	2,307,165
Auxiliary Operations	7000						
Contract Education	7010	2,400	42,742	55,607	4,414	(172)	104,991
Other Auxiliary Operations	7090		131,910				131,910
Total Auxiliary Operations	7000	2,400	174,652	55,607	4,414	(172)	236,901

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,346,233	217,804	27,575		1,591,612
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310				2,000,000		2,000,000
Student Aid	7320				12,021		12,021
Other Outgo	7390				7,650,048		7,650,048
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	9,662,069		9,662,069
Sub-Total Non-Instructional Activities		1,651,780	77,247,226	16,271,540	1,908,539	10,285,544	107,364,629
Total Expenditures General Fund: activities *		82,620,991	77,290,511	18,491,570	3,567,867	10,285,544	192,256,483

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2014-2015 Appropriations Limit:				
A.	2013-2014 Appropriations Limit:				\$280,667,275
B.	2014-2015 Price Factor:	0.9977			
C.	Population factor:				
	1. 2012-2013 Second Period Actual FTES	33,128.35			
	2. 2013-2014 Second Period Actual FTES	35,226.54			
	3. 2013-2014 Population change factor (C2/C1)	1.0633			
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)				\$297,747,116
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)				\$297,747,116
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)				\$297,747,116
II.	2014-2015 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				88,737,695
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				450,000
C.	Local Property taxes				61,550,000
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				1,760
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				85,065
H.	2014-2015 Appropriations Subject to Limit				\$150,654,390

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	478,297		5,833,625		6,311,922	5,952,612
State Revenues	8600	87,355,418	96,230,373	13,393,156	17,509,351	100,748,574	113,739,724
Local Revenues	8800	83,550,633	81,905,357	3,927,436	4,234,189	87,478,069	86,139,546
Total Revenues		171,384,348	178,135,730	23,154,217	27,696,152	194,538,565	205,831,882
EXPENDITURES:							
Academic Salaries	1000	75,913,760	76,747,990	3,486,752	3,614,389	79,400,532	80,362,379
Classified Salaries	2000	34,193,005	36,111,756	9,273,242	8,710,518	43,466,247	44,822,274
Employee Benefits	3000	33,683,668	36,945,309	3,361,055	3,723,179	37,044,723	40,668,488
Supplies and Materials	4000	1,710,500	3,633,528	1,683,014	6,084,817	3,393,514	9,718,345
Other Operating Expenses and Services	5000	13,068,226	14,367,001	2,029,830	1,580,442	15,098,056	15,947,443
Capital Outlay	6000	1,783,925	7,933,408	1,783,942	4,748,719	3,567,867	12,682,127
Total Expenditures		160,353,104	175,738,992	21,617,835	28,462,064	181,970,939	204,201,056
Excess (Deficiency) of Revenues over Expenditures		11,031,244	2,396,738	1,536,382	(765,912)	12,567,626	1,630,826
Other Financing Sources	8900	14,225	363,865	1	322,414	14,226	686,279
Other Outgo	7000	9,538,770	7,888,646	746,774	1,293,186	10,285,544	9,181,832
Net Increase/(Decrease) in Fund Balance		1,506,699	(5,128,043)	789,609	(1,735,684)	2,296,308	(6,864,727)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	42,192,158	43,698,857	4,291,174	5,080,783	46,483,332	48,779,640
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	42,192,158		4,291,174		46,483,332	
Ending Fund Balance, June 30		43,698,857	38,570,814	5,080,783	3,344,099	48,779,640	41,914,913

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	145,708					
Local Revenues	8800	18,145,875	18,021,887				
Total Revenues		18,291,583	18,021,887	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	6,521					
Total Other Financing Sources		6,521	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,155,000	14,200,000				
Debt Interest and Other Service Charges	7120	3,901,384	3,500,995				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		16,056,384	17,700,995	0	0	0	0
Net Other Financing Sources / (Other Outgo)		(16,049,863)	(17,700,995)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,241,720	320,892	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,112,609	17,357,532				
Prior Years Adjustments	9020	3,203					
Adjusted Beginning Balance	9030	15,115,812		0	0	0	0
Ending Fund Balance, June 30		17,357,532	17,678,424	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					18,107	16,000
State Revenues	8600					105,075	92,783
Local Revenues	8800	4,914,224	4,959,146	241,072	145,000	272,348	180,000
Total Income		4,914,224	4,959,146	241,072	145,000	395,530	288,783
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	835,280	891,137			284,050	316,280
Employee Benefits	3000	322,009	343,723			147,505	173,423
Supplies and Materials	4000	3,633,291	3,562,646			27,310	21,935
Other Operating Expenses and Services	5000	127,157	136,140			25,193	2,765
Capital Outlay	6000	6,838	23,000		70,000		6,783
Total Expenditures		4,924,575	4,956,646	0	70,000	484,058	521,186
Excess/(Deficiency) of Revenues over Expenditures		(10,351)	2,500	241,072	75,000	(88,528)	(232,403)
Other Financing Sources	8900					88,528	
Other Outgo	7000	6,350	2,500	75,000	75,000		
Net Increase/(Decrease) in Fund Balance		(16,701)	0	166,072	0	0	(232,403)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,003,120	5,986,419	1,603,956	1,770,028	2,556	2,556
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,003,120		1,603,956		2,556	
Ending Fund Balance, June 30		5,986,419	5,986,419	1,770,028	1,770,028	2,556	(229,847)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,426,549	4,545,508				
Local Revenues	8800	1,751,476	425,375	16,404	15,000		
Total Income		5,178,025	4,970,883	16,404	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,820	2,449	8,785	2,054		
Other Operating Expenses and Services	5000	677,645	938,808	147,250	55,086		
Capital Outlay	6000	6,301,474	21,931,786	296,530	666,207		
Total Expenditures		6,987,939	22,873,043	452,565	723,347	0	0
Excess (Deficiency) of Revenues over Expenditures		(1,809,914)	(17,902,160)	(436,161)	(708,347)	0	0
Other Financing Sources	8900	5,550,000	3,700,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,740,086	(14,202,160)	(436,161)	(708,347)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	24,897,992	28,638,078	5,116,989	4,680,828		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,897,992		5,116,989		0	
Ending Fund Balance, June 30		28,638,078	14,435,918	4,680,828	3,972,481	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	7,385,183	8,552,094		
Other Financing Sources	8900				
Total Income		7,385,183	8,552,094	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	143,139	143,427		
Employee Benefits	3000	4,454,479	5,508,274		
Supplies and Materials	4000	314	500		
Other Operating Expenses and Services	5000	3,946,588	3,747,850		
Capital Outlay	6000				
Total Expenditures		8,547,520	9,400,051	0	0
Net Profit or Loss		(1,162,337)	(847,957)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(1,162,337)	(647,957)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	26,788,160	25,625,823		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	26,788,160		0	
Ending Fund Balance, June 30		25,625,823	24,777,866	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	312,457	17,472	15,000			
Total Income		312,457	17,472	15,000	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	74,109		72,908			
Employee Benefits	3000	27,899		22,652			
Supplies and Materials	4000	50,627		47,978			
Other Operating Expenses and Services	5000	81,472	12,872	15,000			
Capital Outlay	6000	3,872					
Total Expenditures		237,979	12,872	257,536	15,000	0	0
Excess (Deficiency) of Revenues over Expenditures		74,478	4,600	38,264	0	0	0
Other Financing Sources							
Other Outgo	7000	15,000		15,000			
Net Increase/(Decrease) in Fund Balance		59,478	4,600	23,264	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	677,171	55,077	736,649	59,677		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	677,171	55,077			0	
Ending Fund Balance, June 30		736,649	59,677	759,913	59,677	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	48,816,042	45,866,512				
State Revenues	8600	2,783,979	2,053,607				
Local Revenues	8800	12,869					
Total Income		51,612,890	47,920,119	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,138					
Capital Outlay	6000						
Total Expenditures		3,138		0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		51,609,752	47,920,119	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	51,609,752	47,920,119				
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	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0	0	0	0
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,333,013	655,470
Total Income		0	0	1,333,013	655,470
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			46,487	180,509
Employee Benefits	3000			3,666	58,295
Supplies and Materials	4000			23,540	18,385
Other Operating Expenses and Services	5000			368,737	343,297
Capital Outlay	6000				58,215
Total Expenditures		0	0	442,430	658,701
Excess (Deficiency) of Revenues over Expenditures		0	0	890,583	(3,231)
Other Financing Sources	8900			3,914,582	219,066
Other Outgo	7000			10,000	85,835
Net Increase/(Decrease) in Fund Balance		0	0	4,795,165	130,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010				
Prior Years Adjustments	9020			59,078,347	63,873,512
Adjusted Beginning Balance	9030	0	0	59,078,347	
Ending Fund Balance, June 30		0	0	63,873,512	64,003,512

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	88,527
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,550,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	3,779,082
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	3,845
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	75,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	9,730

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional Materials Proposition 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
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			4,205,755			1,173,662
Expenditures							
Academic Salaries	1000						0
Classified Salaries	2000						0
Employee Benefits	3000						0
Supplies & Materials	4000						0
Software	4100						12,048
Books, Magazines, & Periodicals	4200						35,957
Instructional Supplies & Materials	4300						683,771
Noninstructional Supplies & Mtrls	4400						0
Total Supplies and Materials		0		0			731,776
Other Operating Expenses and Services	5000			4,205,755			112,426
Capital Outlay	6000						
Library Books	6300						70,521
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Capital Outlay		0		0			70,521
Other Outgo	7000						0
Total Expenditures		0		4,205,755	0		914,723
Ending Balance						8,209	1,706,574
							4,318,181
							70,521
							5,120,478
							1,714,783

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional		Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010		8,209		1,706,574	
Adjustments	9020					
Adjusted Beginning Balance	9030		8,209		1,706,574	
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		4,461,707		1,380,057	
Expenditures						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
Supplies & Materials						
Software	4100					0
Books, Magazines, & Periodicals	4200				23,500	23,500
Instructional Supplies & Materials	4300				1,356,557	1,356,557
Noninstructional Supplies & Mtrls	4400					0
Total Supplies and Materials		0	0	0	1,380,057	1,380,057
Other Operating Expenses and Services	5000		4,461,707			4,461,707
Capital Outlay	6000					0
Library Books	6300					0
Equipment	6400					0
Equipment - Additional	6410					0
Equipment - Replacement	6420					0
Total Capital Outlay		0	0	0		0
Other Outgo	7000					0
Total Expenditures		0	4,461,707	0	1,380,057	5,841,764
Ending Balance					1,706,574	8,209

For Actual Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

EPA Revenue	24,394,118
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	24,394,118	0	0	24,394,118
TOTAL		24,394,118	0	0	24,394,118