


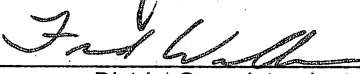
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

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	<u>10-7-15</u> Date
 District Superintendent	<u>10/7/15</u> Date

Contact: Brian Fahnestock

(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, 2015. 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: 2014-2015

Budget Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

		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
Object Code	Academic Salaries				
Instructional Salaries					
Contract or Regular	1100	36,734,166	36,734,166		36,734,166
Other	1300	29,433,486	29,433,486		29,433,486
Total Instructional Salaries		66,167,652	66,167,652	0	66,167,652
Non-Instructional Salaries					
Contract or Regular	1200		13,520,094	515,459	14,035,553
Other	1400		587,474	14,445	601,919
Total Non-Instructional Salaries		0	14,107,568	529,904	14,637,472
Total Academic Salaries		66,167,652	80,275,220	529,904	80,805,124
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		29,642,564	1,886,219	31,528,783
Other	2300		1,792,478	419,606	2,212,084
Total Non-Instructional Salaries		0	31,435,042	2,305,825	33,740,867
Instructional Aides					
Regular Status	2200	3,335,486	3,335,486		3,335,486
Other	2400	524,074	524,074		524,074
Total Instructional Aides		3,859,560	3,859,560	0	3,859,560
Total Classified Salaries		3,859,560	35,294,602	2,305,825	37,600,427
Employee Benefits	3000	15,083,208	32,549,921	764,143	33,314,064
Supplies and Materials	4000		1,841,806	91,379	1,933,185
Other Operating Expenses	5000		13,599,090	322,932	13,922,022
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		85,110,420	163,560,639	4,014,183	167,574,822

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,916,407	1,916,407		1,916,407
Student Health Services Above Amount Collected	6441		56,659		56,659
Student Transportation	6491		60,738		60,738
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,361,338		2,361,338
Objects to Exclude	Object Code				
Rents and Leases	5060		86,022		86,022
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		4,225,221		4,225,221

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,916,407	8,706,385	0	8,706,385
Total for ECS 84362, 50% Law		83,194,013	154,854,254	4,014,183	158,868,437
Percent of CEE (Instructional Salary Cost / Total CEE)		53.72%	100.00%		
50% of Current Expense of Education			77,427,127		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		83,194,013	154,854,254	4,014,183	158,868,437
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		85,110,420	163,560,639	4,014,183	167,574,822
Capital Expenditures	6000	875,941	3,143,495	55,964	3,199,459
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		85,986,361	166,704,134	4,070,147	170,774,281

For Year Ended June 30, 2015

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	56,104,813	6,504,265	62,609,078
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	7,333,420	3,337,478	10,670,898
Due from Other Funds	9140	554,334	7,528	561,862
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	63,005		63,005
Prepaid Items	9220			0
TOTAL ASSETS		64,205,572	9,849,271	74,054,843
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,299,833	1,833,188	10,133,021
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	10,375,896		10,375,896
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	3,311,347		3,311,347
Deferred Revenues	9570	160,712	2,981,671	3,142,383
TOTAL LIABILITIES		22,147,788	4,814,859	26,962,647

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

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	213,005		213,005
Restricted Fund Balance	9752		5,034,412	5,034,412
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	4,073,637		4,073,637
Total Designated Fund Balance		4,286,642	5,034,412	9,321,054
Uncommitted Fund Balance	9790	37,771,142		37,771,142
TOTAL FUND EQUITY		42,057,784	5,034,412	47,092,196
TOTAL LIABILITIES AND FUND EQUITY		64,205,572	9,849,271	74,054,843

- 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, 2015

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,669,544		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		18,669,544	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, 2015

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	18,669,544		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		18,669,544	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,669,544	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,669,544	0	0

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, 2015

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	5,490,845	1,895,215				
In County Treasury	9112			46,049			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	149,609		9,439			
Due from Other Funds	9140			66,143			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	522,989					
Prepaid Items	9220						
TOTAL ASSETS		6,163,443	1,895,215	121,631	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	197,824	486	64,694			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			54,381			
Temporary Loans	9550	33,802					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		231,626	486	119,075	0	0	0

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2015

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	522,989	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	5,408,828	1,894,729	2,556	0	0	0
Total Designated Fund Balance		5,931,817	1,894,729	2,556	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		5,931,817	1,894,729	2,556	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,163,443	1,895,215	121,631	0	0	0

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	32,696,522	5,303,916	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	82,085	1,974	
Due from Other Funds	9140	565,373		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			58
Prepaid Items	9220			
TOTAL ASSETS		33,343,980	5,305,948	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	946,203	9,122	
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		946,203	9,122	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		58	
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	32,397,777	5,296,768	
Total Designated Fund Balance		32,397,777	5,296,826	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		32,397,777	5,296,826	0
TOTAL LIABILITIES AND FUND EQUITY		33,343,980	5,305,948	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 860

Name: NORTH ORANGE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	25,938,431	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	7,649	
Due from Other Funds	9140	6,292,072	
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		32,313,152	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, 2015

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,074,699	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	477,362	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,552,061	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	5,552,061	0

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2015

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752	26,686,091	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		26,761,091	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		26,761,091	0
TOTAL LIABILITIES AND FUND EQUITY		32,313,152	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	382,620	62,573			39,473			5,767,240
In County Treasury	9112				5,682,987				70,848,730
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	553,283							1,406,560
Accounts Receivable	9130	438	666		1,631,834	30,748			3,849,844
Due from Other Funds	9140								3,452,308
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		936,341	63,239	0	7,314,821	70,221	0	0	85,325,182

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	30,538			7,234,702				6,248,360
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				30,119				
Temporary Loans	9550	86,913				70,221			7,491,715
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		117,451	0	0	7,264,821	70,221	0	0	13,740,075
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	117,451	0	0	7,264,821	70,221	0	0	13,740,075

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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								
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	818,890	63,239		50,000				71,585,107
Total Designated Fund Balance		818,890	63,239	0	50,000	0	0	0	71,585,107
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		818,890	63,239	0	50,000	0	0	0	71,585,107
TOTAL LIABILITIES AND FUND EQUITY		936,341	63,239	0	7,314,821	70,221	0	0	85,325,182

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,240,434	1,240,434
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		160,351	160,351
Student Financial Aid	8150		57,011	57,011
Veterans Education	8160		5,580	5,580
Vocational and Technical Education Act (VATEA)	8170		1,898,622	1,898,622
Other Federal Revenues	8190	48,416	2,503,830	2,552,246
Total Federal Revenues	8100	48,416	5,865,828	5,914,244
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	54,388,000		54,388,000
Other General Apportionment	8613	1,405,371		1,405,371
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,760,474	1,760,474
Disabled Students Programs and Services(DSPS)	8623		3,117,800	3,117,800
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		642,678	642,678
Telecommunications and Technology Infrastructure Program (TTIP)	8626		9,483	9,483
Other General Categorical Programs	8627		11,268,722	11,268,722

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	29,048,741		29,048,741
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,960,905	1,960,905
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	415,131		415,131
Timber Yield Tax	8672	9		9
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,225,221	1,205,944	5,431,165
State Mandated Costs	8685	2,487,242		2,487,242
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,756		2,756
Total State Revenues	8600	91,972,471	19,966,006	111,938,477

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Supplemental Roll	8811	56,812,098		56,812,098
Tax Allocation, Unsecured Roll	8812	1,609,344		1,609,344
Prior Years Taxes	8813	3,024,098		3,024,098
Education Revenues Augmentation Fund (ERAF)	8816	927,730		927,730
Redevelopment Agency Funds - Pass Through	8817	394,843		394,843
Redevelopment Agency Funds - Residual	8818	695,918		695,918
Redevelopment Agency Funds - Asset Liquidation	8819	5,184,603		5,184,603
Contributions, Gifts, Grants, and Endowments	8819.1			0
Contract Services	8820			0
Contract Instructional Services	8830			
Other Contract Services	8831	53,135		53,135
Sales and Commissions	8832	52,760	249,347	302,107
Rentals and Leases	8840	402,839		402,839
Interest and Investment Income	8850	1,816,386		1,816,386
Student Fees and Charges	8860	277,201		277,201
Community Services Classes	8870			
Dormitory	8872	527,505		527,505
Enrollment	8873			0
Contra Revenue Account	8874	11,798,554		11,798,554
Field Trips and Use of Nondistrict Facilities	8874.1			0
Health Services	8875			0
Instructional Materials Fees and Sales of Materials	8876	49,339	1,400,517	1,449,856
Insurance	8877	153,799		153,799
Student Records	8878			0
Nonresident Tuition	8879	152,196		152,196
Parking Services and Public Transportation	8880	3,190,629		3,190,629
Other Student Fees and Charges	8881		2,179,858	2,179,858
Other Local Revenues	8885	433,710		433,710
Total Local Revenues	8890	851,781	102,464	954,245
Total Revenues	8800	88,408,468	3,932,186	92,340,654
		180,429,355	29,764,020	210,193,375

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	22,299		22,299
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	19,269	1	19,270
Total Other Financing Sources	8900	41,568	1	41,569
Total Revenues and Other Financing Sources		180,470,923	29,764,021	210,234,944

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	196,856	1,020	19,281			217,157
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,247,513	7	133,144	173,076		3,553,740
Business and Management	0500	3,227,593		59,647	3,285		3,290,525
Communications	0600	781,128		65,389	83,389		929,906
Computer and Information Science	0700	2,494,497		57,594	55,068		2,607,159
Education	0800	4,498,511	622	376,018	170,905		5,046,056
Engineering and Related Industrial Technology	0900	3,642,508		470,539	1,224,431		5,337,478
Fine and Applied Arts	1000	9,191,513		362,534	405,371		9,959,418
Foreign language	1100	1,907,361					1,907,361
Health	1200	4,786,021		140,516	224,204		5,150,741
Consumer Education And Home Economics	1300	1,352,492		13,791	243		1,366,526
Law	1400	216,456		5,984			222,440
Humanities(Letters)	1500	12,473,088		139,098	16,933		12,629,119
Library Science	1600	136,760					136,760
Mathematics	1700	7,248,510	149	56,191	18,901		7,323,751
Military Studies	1800						0
Physical Sciences	1900	4,367,856	7	174,337	99,527		4,641,727
Psychology	2000	1,845,319					1,845,319
Public Affairs and Services	2100	943,997		8,812	983		953,792
Social Sciences	2200	7,731,765		42,269	35,195		7,809,229
Commercial Services	3000	1,811,361		86,486			1,897,847
Interdisciplinary Studies	4900	11,834,210	11,867	693,742	1,500,667		14,040,486
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,916,407					1,916,407
Sub-Total Instructional Activites		85,851,722	13,672	2,905,372	4,012,178		92,782,944
Total Expenditures for GF Activities*		87,778,640	83,543,161	20,339,600	8,168,314	12,092,673	211,922,388

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		13,348,863	690,705	312,346		14,351,914
Course and Curriculum Development	6020		90,720	15			90,735
Academic / Faculty Senate	6030	7	388,432	17,269	2,481		408,189
Other Instructional Administration & Governance	6090		1,167,605	81,957	6,010		1,255,572
Total Instructional Admin. & Governance		7	14,995,620	789,946	320,837	0	16,106,410
Instructional Support Services	6100						
Learning Center	6110	1,915,546	333,057	67,620	2,633		2,318,856
Library	6120		2,917,534	259,703	257,266		3,434,503
Media	6130		468,081	25			468,106
Museums and Gallaries	6140		4,189	1,537			5,726
Academic Information Systems and Technology	6150		2,302,186	1,075,348	832,451		4,209,985
Other Instructional Support Services	6190		3,294,880	508,430	42,076		3,845,386
Total Instructional Support Services		1,915,546	9,319,927	1,912,663	1,134,426	0	14,282,562
Admissions and Records	6200		3,509,256	253,734	67,010		3,830,000
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,094,835	110,936	128,469		5,334,240
Matriculation and Student Assessment	6320		4,118,745	488,108	777,670		5,384,523
Transfer Programs	6330		673,680	15,885	6,925		696,490
Career Guidance	6340		289,622	5,730	539		295,891
Other Student Counseling and Guidance	6390		6,069				6,069
Total Student Counseling and Guidance		0	10,182,951	620,659	913,603	0	11,717,213

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	9,930	2,828,889	348,474	291,841	4,338	3,483,472
Extended Opportunity Programs and Services (EOPS)	6430		2,000,640	68,172	11,697	478,548	2,559,057
Health Services	6440		1,168,518	165,225	7,102		1,340,845
Student Personnel Administration	6450			8,014			8,014
Financial Aid Administration	6460		2,221,806	296,106	18,912		2,536,824
Job Placement Services	6470		567,343	21,297			588,640
Veterans Services	6480		112,703	14,924	6,291		133,918
Miscellaneous Student Services	6490		928,040	203,235	8,126	153,705	1,293,106
Total Other Student Services		9,930	9,827,939	1,125,447	343,969	636,591	11,943,876
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,739,053	752,274	117,396		2,608,723
Custodial Services	6530		5,618,055	393,750	30,388		6,042,193
Grounds Maintenance and Repairs	6550		1,614,864	134,974	360,950		2,110,788
Utilities	6570			4,759,197			4,759,197
Other Operations and Maintenance of Plant	6590		2,198,298	597,009	186,150		2,981,457
Total Operation and Maintenance of Plant	6500	0	11,170,270	6,637,204	694,884	0	18,502,358
Planning, Policymaking and Coordinations	6600		3,811,435	2,327,996	146,491		6,285,922

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		768,834	597,584	6,170		1,372,588
Fiscal Operations	6720		2,716,287	344,933	168,211		3,229,431
Human Resources Management	6730		1,264,606	721,063	19,146		2,004,815
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,361,338				2,361,338
Staff Development	6750		194,206	95,992			290,198
Staff Diversity	6760		186,644	71,501	2,696		260,841
Logistical Services	6770		3,085,404	180,103	60,297		3,325,804
Management Information Systems	6780		2,883,611	882,567	128,368		3,894,546
Other General Institutional Support Services	6790	1,435	1,679,618	96,595	5,550		1,783,198
Total General Institutional Support Services	6700	1,435	15,140,548	2,990,338	390,438	0	18,522,759
Community Services & Economic Development	6800						
Community Recreation	6810		26,405				26,405
Community Service Classes	6820		336,627	94,359			430,986
Community Use of Facilities	6830		263,286	229			263,515
Economic Development	6840		530,171	177,440	4,135		711,746
Other Community Services & Economic Development	6890		792,565	40,595			833,160
Total Community Services	6800	0	1,949,054	312,623	4,135	0	2,265,812

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		16,658				16,658
Child Development Centers	6920		1,132	3,273			4,405
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,424,299	166,521	81,970		1,672,790
Student and Co-Curricular Activities	6960		550,997	178,016	6,950		735,963
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,993,086	347,810	88,920	0	2,429,816
Auxiliary Operations	7000						
Contract Education	7010		29,069	85,264	2,228		116,561
Other Auxiliary Operations	7090		135,928				135,928
Total Auxiliary Operations	7000	0	164,997	85,264	2,228	0	252,489

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,464,406	30,544	49,195		1,544,145
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					11,299	11,299
Other Outgo	7390					9,444,783	9,444,783
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,456,082	11,456,082
Sub-Total Non-Instructional Activities		1,926,918	83,529,489	17,434,228	4,156,136	12,092,673	119,139,444
Total Expenditures General Fund: activities *		87,778,640	83,543,161	20,339,600	8,168,314	12,092,673	211,922,388

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2015-2016 Appropriations Limit:		
A.	2014-2015 Appropriations Limit:		\$297,747,116
B.	2015-2016 Price Factor:	1.0382	
C.	Population factor:		
	1. 2013-2014 Second Period Actual FTES	35,226.54	
	2. 2014-2015 Second Period Actual FTES	35,910.86	
	3. 2014-2015 Population change factor (C2/C1)	1.0194	
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)		\$315,118,004
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)		\$315,118,004
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)		\$315,118,004
II.	2015-2016 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		126,525,924
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		450,000
C.	Local Property taxes		63,900,000
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.	Interest on proceeds of taxes		11,769
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		88,983
H.	2015-2016 Appropriations Subject to Limit		\$190,798,710

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	48,416		5,865,828	5,500,677	5,914,244	5,500,677
State Revenues	8600	91,972,471	134,609,774	19,966,006	26,472,800	111,938,477	161,082,574
Local Revenues	8800	88,408,468	83,840,830	3,932,186	4,013,213	92,340,654	87,854,043
Total Revenues		180,429,355	218,450,604	29,764,020	35,986,690	210,193,375	254,437,294
EXPENDITURES:							
Academic Salaries	1000	80,805,124	87,060,861	4,966,543	4,643,370	85,771,667	91,704,231
Classified Salaries	2000	37,600,427	39,541,876	10,883,012	11,181,842	48,483,439	50,723,718
Employee Benefits	3000	33,314,064	39,590,645	3,752,631	4,273,246	37,066,695	43,863,891
Supplies and Materials	4000	1,933,185	3,779,406	2,059,354	10,801,080	3,992,539	14,580,486
Other Operating Expenses and Services	5000	13,922,022	15,193,787	2,425,039	1,873,708	16,347,061	17,067,495
Capital Outlay	6000	3,199,459	6,325,495	4,968,855	5,466,778	8,168,314	11,792,273
Total Expenditures		170,774,281	191,492,070	29,055,434	38,240,024	199,829,715	229,732,094
Excess /(Deficiency) of Revenues over Expenditures		9,655,074	26,958,534	708,586	(2,253,334)	10,363,660	24,705,200
Other Financing Sources	8900	41,568	2,549,514	1	89,088	41,569	2,638,602
Other Outgo	7000	11,337,715	15,957,779	754,958	1,267,869	12,092,673	17,225,648
Net Increase/(Decrease) in Fund Balance		(1,641,073)	13,550,269	(46,371)	(3,432,115)	(1,687,444)	10,118,154
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	43,698,857	42,057,784	5,080,783	5,034,412	48,779,640	47,092,196
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	43,698,857		5,080,783		48,779,640	
Ending Fund Balance, June 30		42,057,784	55,608,053	5,034,412	1,602,297	47,092,196	57,210,350

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	144,237					
Local Revenues	8800	18,863,846	18,351,044				
Total Revenues		19,008,083	18,351,044	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	14,200,000	15,475,000				
Debt Interest and Other Service Charges	7120	3,500,744	2,921,509				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,700,744	18,396,509	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,700,744)	(18,396,509)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,307,339	(45,465)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,357,532	18,669,544	0	0	0	0
Prior Years Adjustments	9020	4,673					
Adjusted Beginning Balance	9030	17,362,205		0	0	0	0
Ending Fund Balance, June 30		18,669,544	18,624,079	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					15,919	16,000
State Revenues	8600					42,847	90,000
Local Revenues	8800	5,028,149	4,997,141	200,187	145,000	313,179	180,000
Total Income		5,028,149	4,997,141	200,187	145,000	371,945	286,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	921,838	952,459			339,115	346,397
Employee Benefits	3000	306,163	320,396			139,458	163,798
Supplies and Materials	4000	3,722,401	3,562,646	486		34,264	23,040
Other Operating Expenses and Services	5000	125,870	143,140			25,251	2,765
Capital Outlay	6000	20	16,000		70,000		
Total Expenditures		5,076,292	4,994,641	486	70,000	538,088	536,000
Excess /(Deficiency) of Revenues over Expenditures		(48,143)	2,500	199,701	75,000	(166,143)	(250,000)
Other Financing Sources	8900					166,143	250,000
Other Outgo	7000	6,459	2,500	75,000	75,000		
Net Increase/(Decrease) in Fund Balance		(54,602)	0	124,701	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,986,419	5,931,817	1,770,028	1,894,729	2,556	2,556
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,986,419		1,770,028		2,556	
Ending Fund Balance, June 30		5,931,817	5,931,817	1,894,729	1,894,729	2,556	2,556

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		5,261,597				
State Revenues	8600	4,092,971	3,986,023				
Local Revenues	8800	2,298,763	104,679	19,809	15,000		
Total Income		6,391,734	9,352,299	19,809	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	58,135	2,449				
Other Operating Expenses and Services	5000	1,174,252	2,954,955	13,908			
Capital Outlay	6000	5,282,992	29,636,681	99,658	2,810,037		
Total Expenditures		6,515,379	32,594,085	113,566	2,810,037	0	0
Excess /(Deficiency) of Revenues over Expenditures		(123,645)	(23,241,786)	(93,757)	(2,795,037)	0	0
Other Financing Sources	8900	4,593,099	7,907,130	709,755			
Other Outgo	7000	709,755					
Net Increase/(Decrease) in Fund Balance		3,759,699	(15,334,656)	615,998	(2,795,037)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	28,638,078	32,397,777	4,680,828	5,296,826		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	28,638,078		4,680,828		0	
Ending Fund Balance, June 30		32,397,777	17,063,121	5,296,826	2,501,789	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

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	7,397,473	8,221,737				
Other Financing Sources	8900						
Total Income		7,397,473	8,221,737	0	0		
Expenditures							
Academic Salaries	1000	598					
Classified Salaries	2000	143,020	156,276				
Employee Benefits	3000	4,315,463	5,160,752				
Supplies and Materials	4000	500	500				
Other Operating Expenses and Services	5000	1,802,624	3,772,850				
Capital Outlay	6000						
Total Expenditures		6,262,205	9,090,378	0	0		
Net Profit or Loss		1,135,268	(868,641)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,135,268	(868,641)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,625,823	26,761,091		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,625,823		0			
Ending Fund Balance, June 30		26,761,091	25,892,450	0	0		

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	313,033	289,500	17,982	15,000		
Total Income		313,033	289,500	17,982	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	72,344	71,764				
Employee Benefits	3000	16,369	18,888				
Supplies and Materials	4000	45,642	53,576				
Other Operating Expenses and Services	5000	79,367	116,836	14,420	15,000		
Capital Outlay	6000	2,070					
Total Expenditures		215,792	261,064	14,420	15,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		97,241	28,436	3,562	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	15,000	15,000				
Net Increase/(Decrease) in Fund Balance		82,241	13,436	3,562	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	736,649	818,890	59,677	63,239		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	736,649		59,677		0	
Ending Fund Balance, June 30		818,890	832,326	63,239	63,239	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	51,906,948	49,881,512				
State Revenues	8600	3,498,631	3,053,607				
Local Revenues	8800	18,616					
Total Income		55,424,195	52,935,119	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,302					
Capital Outlay	6000						
Total Expenditures		3,302	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		55,420,893	52,935,119	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	55,420,893	52,935,119				
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
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: 2014-2015

Budget Year: 2015-2016

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			1,531,199	1,779,999
Total Income		0	0	1,531,199	1,779,999
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			60,991	198,690
Employee Benefits	3000			5,119	59,018
Supplies and Materials	4000			15,876	21,285
Other Operating Expenses and Services	5000			328,357	388,183
Capital Outlay	6000			2,450	49,515
Total Expenditures		0	0	412,793	716,691
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,118,406	1,063,308
Other Financing Sources	8900			6,603,189	4,220,036
Other Outgo	7000			10,000	85,835
Net Increase/(Decrease) in Fund Balance		0	0	7,711,595	5,197,509
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	63,873,512	71,585,107
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		63,873,512	
Ending Fund Balance, June 30		0	0	71,585,107	76,782,616

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	166,143
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,593,099
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	6,467,689
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	3,955
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	75,000
42	REVENUE BOND CONSTRUCTION FUND	41	CAPITAL OUTLAY PROJECTS FUND	709,755
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	15,314

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional	Support	Support	Instructional	Materials	
		Unrestricted	Activities	Activities	Total	Proposition 20	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,225,221			1,205,944	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	26,270	26,270
Books, Magazines, & Periodicals	4200				0	30,019	30,019
Instructional Supplies & Materials	4300				0	798,864	798,864
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	855,153	855,153
Other Operating Expenses and Services	5000		4,225,221		4,225,221	111,566	4,336,787
Capital Outlay	6000						
Library Books	6300				0	94,207	94,207
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	94,207	94,207
Other Outgo	7000				0		0
Total Expenditures		0	4,225,221	0	4,225,221	1,060,926	5,286,147
Ending Balance					8,209	1,851,592	1,859,801

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: 2014-2015

Budget Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			8,209		1,851,592	
Adjustments	9020						
Adjusted Beginning Balance	9030			8,209		1,851,592	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			5,034,991		1,514,265	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	27,000	27,000
Instructional Supplies & Materials	4300				0	1,487,265	1,487,265
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,514,265	1,514,265
Other Operating Expenses and Services	5000		5,034,991		5,034,991		5,034,991
Capital Outlay							
Library Books	6300				0		0
Equipment	6400				0		0
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	5,034,991	0	5,034,991	1,514,265	6,549,256
Ending Balance					8,209	1,851,592	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 860

Name: NORTH ORANGE

EPA Revenue	29,048,741
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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	29,048,741	0	0	29,048,741
TOTAL		29,048,741	0	0	29,048,741

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	5,479,699	8.25%	5,685,292	11.44%		11,164,991	N/A	N/A
2014-15	6,177,824	8.88%	4,562,337	11.77%		10,740,161	-424,830	-3.81%
2015-16	7,247,824	10.73%	4,595,337	11.85%		11,843,161	1,103,000	10.27%
2016-17	8,372,824	12.58%	5,100,337	13.05%		13,473,161	1,630,000	13.76%
2017-18	9,572,824	14.43%	6,635,337	16.60%		16,208,161	2,735,000	20.30%
2018-19	10,852,824	16.28%	7,395,337	18.20%		18,248,161	2,040,000	12.59%
2019-20	12,202,824	18.13%	8,235,337	19.90%		20,438,161	2,190,000	12.00%
2020-21	13,042,824	19.10%	8,562,758	20.40%		21,605,582	1,167,421	5.71%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

We will be taking the base augmentation received from the State and designating it to address these current and future PERS and STRS rate increases.