

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2021-2022)  
(Budget Report for Fiscal Year 2022-2023)

District: NORTH ORANGE

District Code: 860


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

  
Fred Williams (Oct 10, 2022 13:35 PDT)

\_\_\_\_\_  
District Chief Business Officer

10/10/2022

\_\_\_\_\_  
Date

  
Byron Clift Breland (Oct 18, 2022 18:31 PDT)

\_\_\_\_\_  
District Superintendent

10/18/2022

\_\_\_\_\_  
Date

Contact: Fred Williams      Vice Chancellor, Finance & Facilities  
(714) 808-4746      Ext:              fwilliams@nocccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	49,999,393	49,999,393		49,999,393
Other	1300	27,072,929	27,072,929		27,072,929
<b>Total Instructional Salaries</b>		77,072,322	77,072,322	0	77,072,322
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		21,763,495	809,839	22,573,334
Other	1400		1,296,222		1,296,222
<b>Total Non-Instructional Salaries</b>		0	23,059,717	809,839	23,869,556
<b>Total Academic Salaries</b>		77,072,322	100,132,039	809,839	100,941,878
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		44,563,763	1,749,919	46,313,682
Other	2300		3,724,948	98,508	3,823,456
<b>Total Non-Instructional Salaries</b>		0	48,288,711	1,848,427	50,137,138
<b>Instructional Aides</b>					
Regular Status	2200	4,843,535	4,843,535		4,843,535
Other	2400	341,360	341,361		341,361
<b>Total Instructional Aides</b>		5,184,895	5,184,896	0	5,184,896
<b>Total Classified Salaries</b>		5,184,895	53,473,607	1,848,427	55,322,034
<b>Employee Benefits</b>	3000	30,899,634	60,958,526	983,295	61,941,821
<b>Supplies and Materials</b>	4000		1,742,241	46,620	1,788,861
<b>Other Operating Expenses</b>	5000		12,075,593	316,083	12,391,676
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		113,156,851	228,382,006	4,004,264	232,386,270

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,992,651	2,992,651		2,992,651
Student Health Services Above Amount Collected	6441		16,143		16,143
Student Transportation	6491		32,217		32,217
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		40,602		40,602
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		118,602		118,602
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		5,991,351		5,991,351

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		2,992,651	9,191,566	0	9,191,566
<b>Total for ECS 84362, 50% Law</b>		110,164,200	219,190,440	4,004,264	223,194,704
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.26%	100.00%		
<b>50% of Current Expense of Education</b>			109,595,220		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		110,164,200	219,190,440	4,004,264	223,194,704
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		113,156,851	228,382,006	4,004,264	232,386,270
<b>Capital Expenditures</b>	6000	542,176	1,773,331	149,656	1,922,987
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		113,699,027	230,155,337	4,153,920	234,309,257



For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,967		2,967
In County Treasury	9112	145,590,837	12,534,759	158,125,596
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,327,174	16,960,973	28,288,147
Due from Other Funds	9140	3,084,188		3,084,188
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	105,792		105,792
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		160,260,958	29,495,732	189,756,690
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	20,506,987	2,736,287	23,243,274
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	11,563,183	251,471	11,814,654
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	4,784,706		4,784,706
Deferred Revenues	9570	969,767	17,684,386	18,654,153
<b>TOTAL LIABILITIES</b>		37,824,643	20,672,144	58,496,787

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	255,792		255,792
Restricted Fund Balance	9752		8,823,588	8,823,588
Committed Fund Balance	9753	6,337,728		6,337,728
Assigned Fund Balance	9754	70,533,540		70,533,540
Total Designated Fund Balance		77,127,060	8,823,588	85,950,648
Uncommitted Fund Balance	9790	45,309,255		45,309,255
<b>TOTAL FUND EQUITY</b>		122,436,315	8,823,588	131,259,903
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		160,260,958	29,495,732	189,756,690

- 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, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	44,438,642		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	39,315		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		44,477,957	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	44,477,957		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		44,477,957	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		44,477,957	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		44,477,957	0	0

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	2,094,940	2,537,977				
In County Treasury	9112			91,666			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	3,059,461	39,104	56,595			
Due from Other Funds	9140			133,402			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	160,865					
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		5,315,266	2,577,081	281,663	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	866		16,396			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			151,167			
Temporary Loans	9550	42,693					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			11,024			
<b>TOTAL LIABILITIES</b>		43,559	0	178,587	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	160,865	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	5,110,842	2,577,081	103,076	0	0	0
Total Designated Fund Balance		5,271,707	2,577,081	103,076	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		5,271,707	2,577,081	103,076	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,315,266	2,577,081	281,663	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,750,133		
In County Treasury	9112	63,689,151		63,423,574
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,645,409		36,204
Due from Other Funds	9140	4,947,184		1,636,749
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		73,031,877	0	65,096,527
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,612,823		3,700,002
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,410,915		2,461,346
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	170,294		
<b>TOTAL LIABILITIES</b>		5,194,032	0	6,161,348

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	67,837,845		58,935,179
Total Designated Fund Balance		67,837,845	0	58,935,179
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		67,837,845	0	58,935,179
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		73,031,877	0	65,096,527



51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	26,178,069	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	14,894	
Due from Other Funds	9140	6,543,942	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		32,811,905	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,866,385	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	2,802,137	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,668,522	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	5,668,522	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	27,068,383	
Total Designated Fund Balance		27,143,383	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		27,143,383	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		32,811,905	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	704,914	181,269		3,497	43,802			13,940,461
In County Treasury	9112				9,341,326				3,435,913
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	440,337							1,464,405
Accounts Receivable	9130	3,870	5,814		1,717,715	26,419			7,465,425
Due from Other Funds	9140				778,499				1,559,944
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,149,121	187,083	0	11,841,037	70,221	0	0	27,866,648

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	71,225	9,008		9,302,856				9,343,456
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				43,689				
Temporary Loans	9550	138,630				70,221			11,454,706
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,444,492				
Total Current Liabilities and Deferred Revenue		209,855	9,008	0	11,791,037	70,221	0	0	20,798,162
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	209,855	9,008	0	11,791,037	70,221	0	0	20,798,162



COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
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				50,000				
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	0	0	50,000	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	939,266	178,075						7,068,486
<b>Total Designated Fund Balance</b>		939,266	178,075	0	0	0	0	0	7,068,486
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		939,266	178,075	0	50,000	0	0	0	7,068,486
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,149,121	187,083	0	11,841,037	70,221	0	0	27,866,648

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		567,308	567,308
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		157,372	157,372
Student Financial Aid	8150		119,302	119,302
Veterans Education	8160		5,344	5,344
Vocational and Technical Education Act (VATEA)	8170		1,839,636	1,839,636
Other Federal Revenues	8190		31,013,926	31,013,926
<b>Total Federal Revenues</b>	8100	0	33,702,888	33,702,888
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	41,013,374		41,013,374
Other General Apportionment	8613	4,013,101		4,013,101
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,283,684	3,283,684
Disabled Students Programs and Services(DSPS)	8623		3,791,980	3,791,980
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		900,326	900,326
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		33,798,834	33,798,834

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	57,339,829		57,339,829
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,337,400	3,337,400
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	357,330		357,330
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	5,991,351	2,775,103	8,766,454
State Mandated Costs	8685	1,029,305		1,029,305
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,148,100	2,408,628	11,556,728
<b>Total State Revenues</b>	8600	118,892,390	50,295,955	169,188,345

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	78,100,052		78,100,052
Tax Allocation, Supplemental Roll	8812	1,638,578		1,638,578
Tax Allocation, Unsecured Roll	8813	4,689,371		4,689,371
Prior Years Taxes	8816	1,282,979		1,282,979
Education Revenues Augmentation Fund (ERAF)	8817	17,794,691		17,794,691
Redevelopment Agency Funds - Pass Through	8818	2,172,812		2,172,812
Redevelopment Agency Funds - Residual	8819	12,607,779		12,607,779
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	36,800		36,800
Other Contract Services	8832	55,370	9,000	64,370
Sales and Commissions	8840	202,392		202,392
Rentals and Leases	8850	2,018,812		2,018,812
Interest and Investment Income	8860	(1,999,715)		(1,999,715)
Student Fees and Charges	8870			
Community Services Classes	8872	19,995		19,995
Dormitory	8873			0
Enrollment	8874	9,659,178		9,659,178
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	6,490	1,250,077	1,256,567
Instructional Materials Fees and Sales of Materials	8877	130,800		130,800
Insurance	8878			0
Student Records	8879	46,435		46,435
Nonresident Tuition	8880	2,527,249		2,527,249
Parking Services and Public Transportation	8881		163,177	163,177
Other Student Fees and Charges	8885	28,488		28,488
Other Local Revenues	8890	1,332,739	12,360	1,345,099
<b>Total Local Revenues</b>	8800	132,351,295	1,434,614	133,785,909
<b>Total Revenues</b>		251,243,685	85,433,457	336,677,142

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	4,298		4,298
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	3,324,340	4,420,255	7,744,595
<b>Total Other Financing Sources</b>	8900	3,328,638	4,420,255	7,748,893
<b>Total Revenues and Other Financing Sources</b>		254,572,323	89,853,712	344,426,035

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: 2021-2022

Budget Year: 2022-2023

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	218,500		414,834			633,334
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300			(373)			(373)
Biological Sciences	0400	5,494,584	7,514	297,365	209,128		6,008,591
Business and Management	0500	4,560,429	34,337	29,843	20,185		4,644,794
Communications	0600	900,140		132,639	307,200		1,339,979
Computer and Information Science	0700	3,313,900	3,362	3,663	5,166		3,326,091
Education	0800	6,576,503	36,046	1,089,912	196,222		7,898,683
Engineering and Related Industrial Technology	0900	5,913,513	5,317	582,554	1,883,433		8,384,817
Fine and Applied Arts	1000	13,200,632	64,688	467,327	809,211		14,541,858
Foreign language	1100	2,113,836					2,113,836
Health	1200	6,745,455	2,138	420,416	664,452		7,832,461
Consumer Education And Home Economics	1300	2,318,028		23,621	34,382		2,376,031
Law	1400	294,917		7,284			302,201
Humanities(Letters)	1500	13,765,910		29,461			13,795,371
Library Science	1600	1,057,845					1,057,845
Mathematics	1700	9,423,667	4,262	25,323	(1,377)		9,451,875
Military Studies	1800						0
Physical Sciences	1900	6,933,773	10,310	298,213	14,198		7,256,494
Psychology	2000	2,379,280					2,379,280
Public Affairs and Services	2100	580,917		2,939	15,708		599,564
Social Sciences	2200	10,133,739		32,962			10,166,701
Commercial Services	3000	3,281,070	2,788	109,561	85,397		3,478,816
Interdisciplinary Studies	4900	11,360,138	114,744	736,604	392,015		12,603,501
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,992,651					2,992,651
<b>Sub-Total Instructional Activites</b>		113,559,427	285,506	4,704,148	4,635,320		123,184,401
<b>Total Expenditures for GF Activities*</b>		118,135,869	140,817,887	33,826,376	13,703,003	18,085,318	324,568,453

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		23,730,326	951,686	1,111,158		25,793,170
Course and Curriculum Development	6020		538,598	6,350			544,948
Academic / Faculty Senate	6030		412,483	3,734			416,217
Other Instructional Administration & Governance	6090		2,678,719	209,353	16,362		2,904,434
<b>Total Instructional Admin. &amp; Governance</b>		0	27,360,126	1,171,123	1,127,520	0	29,658,769
Instructional Support Services	6100						
Learning Center	6110	4,576,442	(161,104)	925,742	1,126		5,342,206
Library	6120		4,759,002	581,030	262,465		5,602,497
Media	6130		621,251	1,650			622,901
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,989,149	3,861,899	4,066,995		10,918,043
Other Instructional Support Services	6190		6,864,728	1,654,540	125,085		8,644,353
<b>Total Instructional Support Services</b>		4,576,442	15,073,026	7,024,861	4,455,671	0	31,130,000
Admissions and Records	6200		6,462,607	144,337	236,142		6,843,086
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,092,196	189,746	123,893		10,405,835
Matriculation and Student Assessment	6320		8,806,651	264,950			9,071,601
Transfer Programs	6330		1,432,946	10,493	103,567		1,547,006
Career Guidance	6340		592,057	43,329			635,386
Other Student Counseling and Guidance	6390		8,671	1,284			9,955
<b>Total Student Counseling and Guidance</b>		0	20,932,521	509,802	227,460	0	21,669,783

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		5,067,739	242,096	183,466	28,404	5,521,705
Extended Opportunity Programs and Services (EOPS)	6430		3,313,068	64,212	3,330	1,388,882	4,769,492
Health Services	6440		2,546,624	530,754			3,077,378
Student Personnel Administration	6450						0
Financial Aid Administration	6460		3,319,321	474,809	12,968		3,807,098
Job Placement Services	6470		701,092	8,552			709,644
Veterans Services	6480		757,225	81,956	17,518		856,699
Miscellaneous Student Services	6490		1,952,599	1,094,515	59,089	254,052	3,360,255
<b>Total Other Student Services</b>		0	17,657,668	2,496,894	276,371	1,671,338	22,102,271
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,734,662	2,097,306	780,296		5,612,264
Custodial Services	6530		8,331,245	337,601	127,197		8,796,043
Grounds Maintenance and Repairs	6550		2,104,608	156,169			2,260,777
Utilities	6570			5,407,542			5,407,542
Other Operations and Maintenance of Plant	6590		2,230,204	459,508	115,757		2,805,469
<b>Total Operation and Maintenance of Plant</b>	6500	0	15,400,719	8,458,126	1,023,250	0	24,882,095
<b>Planning, Policymaking and Coordinations</b>	6600		6,587,893	2,335,947	603,023		9,526,863

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



For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,816,553	1,045,975	11,578		2,874,106
Fiscal Operations	6720		4,287,165	(1,238,267)	34,985		3,083,883
Human Resources Management	6730		2,430,608	625,195			3,055,803
Noninstruct Staff Retirees' Benefits & Retirement *	6740		40,602				40,602
Staff Development	6750		489,410	198,679	1,184		689,273
Staff Diversity	6760		912,405	231,091			1,143,496
Logistical Services	6770		4,179,481	161,946	3,635		4,345,062
Management Information Systems	6780		4,248,402	2,125,894	206,488		6,580,784
Other General Institutional Support Services	6790		6,321,247	737,639	81,231		7,140,117
<b>Total General Institutional Support Services</b>	6700	0	24,725,873	3,888,152	339,101	0	28,953,126
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		16,572	19,266			35,838
Community Use of Facilities	6830		251,241	900			252,141
Economic Development	6840		12,340	258,094			270,434
Other Community Services & Economic Development	6890		793,748	7,805			801,553
<b>Total Community Services</b>	6800	0	1,073,901	286,065	0	0	1,359,966

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						0
Child Development Centers	6920		17,220	2,597	901		20,718
Farm Operations	6930						0
Food Services	6940			1,553,888			1,553,888
Parking	6950		2,319,150	262,700	47,490		2,629,340
Student and Co-Curricular Activities	6960		863,044	359,120	1,362		1,223,526
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	3,199,414	2,178,305	49,753	0	5,427,472
Auxiliary Operations	7000						
Contract Education	7010			29,095		8,593	37,688
Other Auxiliary Operations	7090		198,878				198,878
<b>Total Auxiliary Operations</b>	7000	0	198,878	29,095	0	8,593	236,566

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		1,859,755	599,521	729,392		3,188,668
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					2,192,399	2,192,399
Other Outgo	7390					14,212,988	14,212,988
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	16,405,387	16,405,387
<b>Sub-Total Non-Instructional Activites</b>		4,576,442	140,532,381	29,122,228	9,067,683	18,085,318	201,384,052
<b>Total Expenditures General Fund: activities *</b>		118,135,869	140,817,887	33,826,376	13,703,003	18,085,318	324,568,453

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$356,802,299
B.	2022-2023 Price Factor:			1.0755
C.	Population factor:			
	1.	2020-2021 Second Period Actual FTES	31,603.25	
	2.	2021-2022 Second Period Actual FTES	25,220.84	
	3.	2021-2022 Population change factor (C2/C1)	0.7980	
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$306,225,216
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)			\$306,225,216
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$306,225,216
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			144,462,502
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			80,480,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			27,714
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			190,353
H.	2022-2023 Appropriations Subject to Limit			\$225,179,863

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		0	33,702,888	25,793,330	33,702,888	25,793,330
State Revenues	8600	118,892,390	144,593,233	50,295,955	90,957,227	169,188,345	235,550,460
Local Revenues	8800	132,351,295	124,228,649	1,434,614	6,130,010	133,785,909	130,358,659
<b>Total Revenues</b>		251,243,685	268,821,882	85,433,457	122,880,567	336,677,142	391,702,449
<b>EXPENDITURES:</b>							
Academic Salaries	1000	100,941,878	104,863,287	11,136,521	9,630,739	112,078,399	114,494,026
Classified Salaries	2000	55,322,034	58,847,517	20,350,886	21,021,826	75,672,920	79,869,343
Employee Benefits	3000	61,941,821	64,814,129	9,260,616	10,267,079	71,202,437	75,081,208
Supplies and Materials	4000	1,788,861	4,207,635	2,905,304	9,910,559	4,694,165	14,118,194
Other Operating Expenses and Services	5000	12,391,676	43,632,790	16,740,535	42,774,387	29,132,211	86,407,177
Capital Outlay	6000	1,922,987	10,743,002	11,780,016	32,503,409	13,703,003	43,246,411
<b>Total Expenditures</b>		234,309,257	287,108,360	72,173,878	126,107,999	306,483,135	413,216,359
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		16,934,428	(18,286,478)	13,259,579	(3,227,432)	30,194,007	(21,513,910)
<b>Other Financing Sources</b>	8900	3,328,638	3,026,326	4,420,255	1,009,379	7,748,893	4,035,705
<b>Other Outgo</b>	7000	4,596,538	10,684,020	13,488,780	5,446,673	18,085,318	16,130,693
<b>Net Increase/(Decrease) in Fund Balance</b>		15,666,528	(25,944,172)	4,191,054	(7,664,726)	19,857,582	(33,608,898)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	106,769,787	122,436,315	4,632,534	8,823,588	111,402,321	131,259,903
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	106,769,787		4,632,534		111,402,321	
<b>Ending Fund Balance, June 30</b>		122,436,315	96,492,143	8,823,588	1,158,862	131,259,903	97,651,005

For Actual Year: 2021-2022

Budget Year: 2022-2023

**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	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	218,559					
Local Revenues	8800	45,185,159	43,054,555				
<b>Total Revenues</b>		45,403,718	43,054,555	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	36,264,962	34,424,536				
Debt Interest and Other Service Charges	7120	11,669,645	14,764,598				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	47,934,607	49,189,134	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(47,934,607)	(49,189,134)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(2,530,889)	(6,134,579)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	46,986,140	44,477,957		0		0
Prior Years Adjustments	9020	22,706					
Adjusted Beginning Balance	9030	47,008,846			0		0
<b>Ending Fund Balance, June 30</b>		44,477,957	38,343,378	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

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
<b>REVENUES:</b>							
Federal Revenues	8100					63,959	298,577
State Revenues	8600					157,375	176,365
Local Revenues	8800	832,561	250,000	165,230	320,000	184,687	485,006
<b>Total Income</b>		832,561	250,000	165,230	320,000	406,021	959,948
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	653,837	298,988			514,837	790,568
Employee Benefits	3000	259,292	136,211			184,174	324,098
Supplies and Materials	4000	516,205				10,773	47,137
Other Operating Expenses and Services	5000	14,561			60,000	90,296	129,895
Capital Outlay	6000		250,000		110,000	4,324	18,250
<b>Total Expenditures</b>		1,443,895	685,199	0	170,000	804,404	1,309,948
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(611,334)	(435,199)	165,230	150,000	(398,383)	(350,000)
<b>Other Financing Sources</b>	8900	3,200,219		39,104		398,383	350,000
<b>Other Outgo</b>	7000			145,000	150,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		2,588,885	(435,199)	59,334	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,682,822	5,271,707	2,517,747	2,577,081	103,076	103,076
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,682,822		2,517,747		103,076	
<b>Ending Fund Balance, June 30</b>		5,271,707	4,836,508	2,577,081	2,577,081	103,076	103,076

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

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



For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	15,620,504	67,375,428				
Local Revenues	8800	3,453,011	330,000			(801,982)	1,000,000
<b>Total Income</b>		19,073,515	67,705,428	0	0	(801,982)	1,000,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	680,272	752,985				
Employee Benefits	3000	250,500	333,230				
Supplies and Materials	4000	177,343	6,674			143,588	90,906
Other Operating Expenses and Services	5000	4,752,419	1,439,103			99,715	3,653,270
Capital Outlay	6000	12,137,873	128,788,245			19,690,779	206,974,236
<b>Total Expenditures</b>		17,998,407	131,320,237	0	0	19,934,082	210,718,412
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,075,108	(63,614,809)	0	0	(20,736,064)	(209,718,412)
<b>Other Financing Sources</b>	8900	2,500,000	7,000,000				150,783,233
<b>Other Outgo</b>	7000	1,000,000	1,000,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		2,575,108	(57,614,809)	0	0	(20,736,064)	(58,935,179)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	65,262,737	67,837,845	0	0	79,671,243	58,935,179
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	65,262,737		0		79,671,243	
<b>Ending Fund Balance, June 30</b>		67,837,845	10,223,036	0	0	58,935,179	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	6,222,537	6,712,204				
Other Financing Sources	8900						
<b>Total Income</b>		6,222,537	6,712,204	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	241,939	274,441				
Employee Benefits	3000	5,538,846	5,723,803				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	2,535,434	3,322,200				
Capital Outlay	6000						
<b>Total Expenditures</b>		8,316,219	9,320,944	0	0		
<b>Net Profit or Loss</b>		(2,093,682)	(2,608,740)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,093,682)	(2,608,740)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	29,237,065	27,143,383		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,237,065		0			
<b>Ending Fund Balance, June 30</b>		27,143,383	24,534,643	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	224,004	263,000	39,175	80,000		
<b>Total Income</b>		224,004	263,000	39,175	80,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	100,358	111,555				
Employee Benefits	3000	26,993	37,767				
Supplies and Materials	4000	26,907	32,801				
Other Operating Expenses and Services	5000	42,343	87,877	23,107	55,000		
Capital Outlay	6000	33,110	3,000				
<b>Total Expenditures</b>		229,711	273,000	23,107	55,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(5,707)	(10,000)	16,068	25,000	0	0
<b>Other Financing Sources</b>	8900	9,008	25,000				
<b>Other Outgo</b>	7000		15,000	9,007	25,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		3,301	0	7,061	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	935,965	939,266	164,593	178,075		0
Prior Years Adjustments	9020			6,421			
Adjusted Beginning Balance	9030	935,965		171,014		0	
<b>Ending Fund Balance, June 30</b>		939,266	939,266	178,075	178,075	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	76,446,933	62,489,218				
State Revenues	8600	11,925,411	20,280,771				
Local Revenues	8800	49,699					
<b>Total Income</b>		88,422,043	82,769,989	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,010					
Capital Outlay	6000						
<b>Total Expenditures</b>		6,010	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		88,416,033	82,769,989	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	88,416,033	82,769,989				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
<b>Ending Fund Balance, June 30</b>		50,000	50,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			5,632,472	2,065,019
<b>Total Income</b>		0	0	5,632,472	2,065,019
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			11,008	334,520
Employee Benefits	3000			957	123,586
Supplies and Materials	4000			5,166	274,082
Other Operating Expenses and Services	5000			1,082,091	517,435
Capital Outlay	6000				14,165
<b>Total Expenditures</b>		0	0	1,099,222	1,263,788
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	4,533,250	801,231
<b>Other Financing Sources</b>	8900			764,296	351,533
<b>Other Outgo</b>	7000			1,522,399	3,129,017
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	3,775,147	(1,976,253)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,562,070	7,068,486
Prior Years Adjustments	9020			(268,731)	
Adjusted Beginning Balance	9030	0		3,293,339	
<b>Ending Fund Balance, June 30</b>		0	0	7,068,486	5,092,233

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	265,662
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,500,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	98,872
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	3,200,219
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	39,104
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	132,721
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	145,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	43,689
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	9,008
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	3,099



SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			5,298,579		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			5,298,579		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,991,351			2,775,103		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	3,039		3,039
Books, Magazines, & Periodicals	4200				0	39,853		39,853
Instructional Supplies & Materials	4300				0	982,777		982,777
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	1,025,669		1,025,669
Other Operating Expenses and Services	5000		5,991,351		5,991,351	559,965		6,551,316
Capital Outlay	6000							
Library Books	6300				0	56,285		56,285
Equipment	6400							
Equipment - Additional	6410				0	308,798		308,798
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	365,083		365,083
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	5,991,351	0	5,991,351	1,950,717		7,942,068
<b>Ending Balance</b>					8,209	6,122,965		6,131,174

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			6,122,965		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			6,122,965		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,850,210			2,305,670		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	53,622		53,622
Books, Magazines, & Periodicals	4200				0	34,700		34,700
Instructional Supplies & Materials	4300				0	7,059,358		7,059,358
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	7,147,680		7,147,680
Other Operating Expenses and Services	5000		5,858,419		5,858,419	478,925		6,337,344
Capital Outlay	6000							
Library Books	6300				0	167,082		167,082
Equipment	6400							
Equipment - Additional	6410				0	634,948		634,948
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	802,030		802,030
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	5,858,419	0	5,858,419	8,428,635		14,287,054
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

<b>EPA Revenue</b>	57,339,829
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	57,339,829	0	0	57,339,829
<b>TOTAL</b>		57,339,829	0	0	57,339,829

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	14,099,547	11,417,694	25,517,241	N/A	N/A
2022-23	18,275,414	14,572,043	32,847,457	7,330,216	28.73%
2023-24	18,275,414	14,474,398	32,749,812	-97,645	-0.30%
2024-25	18,275,414	14,129,770	32,405,184	-344,628	-1.05%
2025-26	18,275,414	13,612,827	31,888,241	-516,943	-1.60%
2026-27	18,275,414	13,612,827	31,888,241		0.00%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
We have designated prior base augmentations to address the prior rate increases. The cumulative impacts of the rate increases have been incorporated in the budget. Currently, the rates from 2023-24 to 2026-27 appear to have stabilized. Therefore, we do not currently anticipate additional increases to absorb through 2026-27

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