California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018) (Budget Report for Fiscal Year 2018-2019)

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

District Superintendent

10/17/18

Contact: Fred Williams

(714) 808-4746

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

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

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	49,353,408	49,353,408		49,353,40
Other	1300	28,927,659	28,927,659	erretaristat (1995	28,927,659
Total Instructional Salaries		78,281,067	78,281,067		78,281,06
Non-Instructional Salaries		7.5,251,557	70,201,007		70,201,00
Contract or Regular	1200		17,681,252	560,035	18,241,287
Other	1400	errord (Section Management) (M. 1988) (M. 1986) (M. 1986) (M. 1988) (M. 1986) (M. 1986	488,126	***************************************	488,126
Total Non-Instructional Salaries		0	18,169,378	560,035	18,729,413
Total Academic Salaries		78,281,067	96,450,445	560,035	97,010,480
			,,		07,010,100
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		36,685,337	1,885,564	38,570,901
Other	2300		2,559,678	247,871	2,807,549
Total Non-Instructional Salaries		0	39,245,015	2,133,435	41,378,450
Instructional Aides					
Regular Status	2200	4,256,585	4,256,585		4,256,585
Other	2400	785,426	785,426		785,426
Total Instructional Aides		5,042,011	5,042,011	0	5,042,011
Total Classified Salaries		5,042,011	44,287,026	2,133,435	46,420,461
Employee Benefits	3000	25,211,133	47,038,201	723,354	47,761,555
Supplies and Materials	4000		1,892,957	72,326	1,965,283
Other Operating Expenses	5000		13,413,964	346,130	13,760,094
Equipment Replacement	6420				C
Total Expenditures Prior to Exclusions		100 501 011	S		
TAPONGIANOS I NOI TO EVOLUSIONS		108,534,211	203,082,593	3,835,280	206,917,873

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

, · · · · · · · · · · · · · · · · · · ·		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	-	ECS 84362 A	ECS 84362 B	Excluded	
	1	Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	2,566,803	2,566,803		2,566,803
Student Health Services Above Amount Collected	6441	Annuaria ang contra tuman minina mara makan ang ang ang ang ang ang ang ang ang a	28,111	ennement yearts to apparent mannes to the 2012 and structures. Table 14	28,111
Student Transportation	6491	antituttiitiinintiin oo kantituta oo aanaa oo aanaa oo o	78,249	**************************************	78,249
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740	e 1900 de 1900 Maria (1901 - Escalador de La servicida e 1900 de 1900 de 1900 de 1900 de 1900 de 1900 de 1900 d	3,103,145	anaman wan da daman manaman yene ya na na na ka	3,103,145
Objects to Exclude	Object Code				
Rents and Leases	5060	·	79,291		79,291
Lottery Expenditures	···	er og klande strende og hande med er	entre contra de la companya de la c	e visione a responsable and a responsable from a supplication of the supplication of t	er in 1822 Marchinella de l'Alle el l'Ark mandrille i disse de l'Alle el l'Ark de l'Ark mandrille i disse de l'Ark de l'
Academic Salaries	1000	an 1/20/ahah 90h - Marid 1800, Ma Perinte Perinte - Amerika ada ada ada 12/40 februari	encontante en montante en entre en en	and the second s	0
Classified Salaries	2000	generalise and experimental and community of the property of the community		enti viteri e sa ista ettevis a vakine e sa sa sa e antimetrorigio etto a sa antimetro	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		6,051,618		6,051,618

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	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	· A W · · · · · · · · · · · · · · · · ·			0
Equipment	6400				
Equipment - Additional	6410	The second secon		ordeter and the Mark State Colores and the second and an advantable to a second and an advantable to a second	0
Equipment - Replacement	6420		an ing ing ang ang ang ang ang ang ang ang ang a		0
Total Equipment		0	0	0	. 0
Total Capital Outlay		0	0	0	. 0
Other Outgo	7000	en e		THE COMMISSION WAS A CONTRACT AND A CONTRACT AND A CONTRACT AS A CONTRAC	0
Total Exclusions		2,566,803	11,907,217	0	11,907,217
Total for ECS 84362, 50% Law		105,967,408	191,175,376	3,835,280	195,010,656
Percent of CEE (Instructional Salary Cost / Total CEE)		55.43%	100.00%		
50% of Current Expense of Education			95,587,688		
Nonexempted (Remaining) Deficiency from second			· · · · · · · · · · · · · · · · · · ·		
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		105,967,408	191,175,376	3,835,280	195,010,656
Instructors					
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		108,534,211	203,082,593	3,835,280	206,917,873
Capital Expenditures	6000	444,839	1,396,196	47,297	1,443,493
Equipment Replacement (Back out)	6420		0	. 0	0
Total Unrestricted General Fund Expenditures		108,979,050	204,478,789	3,882,577	208,361,366

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 860

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100	i		**
Cash:		aanaanaa ahaanaa ahaanaa ahaanaa ahaa ah	tti tita vita vita talahan kananan ta 40 -40 -40 -40 -40 -40 -40 -40 -40 -40	o messer reserva accerca assection con in a constant of the co
Awaiting Deposit and in Banks	9111	7	itania iraniaria circumumumumumumumi eni	· . 7
In County Treasury	9112	86,782,457	15,839,611	102,622,068
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			•
Accounts Receivable	9130	15,345,643	5,496,119	20,841,762
Due from Other Funds	9140	636,858		636,858
Inventories, Stores, and Prepaid Items	9200		kalinini (h. m. 1995). An errori errorina, izan errorina errorina errorina errorina errorina errorina errorina	99,38 ts, 20° 20° 10° 2 1 0,05° 100,05
Inventories and Stores	9210	61,913		61,913
Prepaid Items	9220			0
TOTAL ASSETS		. 102,976,878	21,335,730	124,312,608
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,869,733	1,377,056	11,246,789
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530		eren errolare eta orresta e	0
Due to Other Funds	9540	10,182,483	367,680	10,550,163
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	3,785,118		3,785,118
Deferred Revenues	9570	69,604	14,005,307	14,074,911
TOTAL LIABILITIES		23,906,938	15,750,043	39,656,981

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 860

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				. ;
Fund Balance Reserved	9710			0
NonCash Assets	9711		estreamente era eras en religionen plant, lestreadant also la trente estran estra electrole el en el trevio	
Amounts Restricted by Law for Specific Purposes	9712	en terrena errotaus commento en la compania commentativa en la compania communicativa en la compania de la comp	erier tradicione (a), sua en en en en entre en transita de la composition de entre de entre en entre entre ent	0
Reserve for Encumbrances Credit	9713	erteenversteenversteen (/ c tri versteen eerteenversteenversteen vers (veel te, suude.	A TO GOTTO O POR A PORTA GODE AND COMPANIES TO STANDARD AND A PARTY.	0
Reserve for Encumbrances Debit	9714		en de la composition	. O
Reserve for Debt Services	9715	CONTRACTOR CONTRACTOR AND ARRANGED ARRANGED AND ARRANGED ARRANGED ARRANGED ARRANGED AND ARRANGED ARRAN	Companies de la companie de la comp	0
Assigned/Committed	9754		eu sonneter communicación o vide som uma video video elemente elem	0
Unassigned	9790			0
Total Fund Balance		0	0	· . 0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	211,913	international determination of the control of the c	211,913
Restricted Fund Balance	9752		5,585,687	5,585,687
Committed Fund Balance	9753	6,337,728	e de la composition della comp	6,337,728
Assigned Fund Balance	9754	23,936,710	entermonen entermonente (c. 1765), et industria en el Aria en entides (c. 1800).	23,936,710
Total Designated Fund Balance		30,486,351	5,585,687	36,072,038
Uncommitted Fund Balance	9790	48,583,589		48,583,589
TOTAL FUND EQUITY		79,069,940	5,585,687	84,655,627
TOTAL LIABILITIES AND FUND EQUITY	1 1	102,976,878	21,335,730	124,312,608

Annual Financial and Budget Report

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

For Year Ended June 30, 2018

COMBINED BALANCE SHEET

District ID: 860

		21	22	29
	l i	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:		***************************************		
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	39,833,206	error error error er en	
Cash With Fiscal Agents	9113	***************************************		
Investments (at cost)	9120		h de la describiration de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de la companya del la companya del la companya de la companya del la compa	and the second s
Accounts Receivable	9130	87,860		e a construir de la contrat de disciona a distributivo an discribio discioni disconsidente a conservamente del
Due from Other Funds	9140		1904 1904 1904 1904 1904 1904 1904 1904	
TOTAL ASSETS		39,921,066	<i>.</i> 0	
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	######################################		
Accrued Salaries and Wages Payable	9520			estimate un euro (125 - 126) i nomettament de contre combadancia de cal
Compensated Absences Payable Current	9530		(1000-1000-1000-1000-1000-1000-1000-100	
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt .	9560	0.124.0000000000000000000000000000000000		S
Deferred Revenues	9570			
TOTAL LIABILITIES		Q	0	

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2018

District ID: 860

·		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	***************************************	enter e contrata con contrata con anticon a contrata de la contrata del contrata de la contrata de la contrata del contrata de la contrata del la contrata del la contrata de la contrata de la contrata de la contrata de la contrata del	en en million de distriction de la marchine de la m
NonCash Assets	9711		TO CONTRACTOR AND	
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713	00 00 1 M 10 M 10 M 10 M 10 M 10 M 10 M		
Reserve for Encumbrances Debit	9714		M 14-07 Mar 07 William 1990 1990 1990 1990 1990 1990 1990 199	
Reserve for Debt Services	9715	and the second s	tine er	a mandra dita materia manta. Mantra anche dante di chandrata de la mandra del la mandra de la mandra del la mandra de la mandra del la mandra de la mandra del la mandra d
Assigned/Committed	9754		de a de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de	
Unassigned	9790		\$40.00000000000000000000000000000000000	
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	39,921,066		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754		000.000.000000000000000000000000000000	
Total Designated Fund Balance		39,921,066	0	· 0
Uncommitted Fund Balance	9790		· · · · · · · · · · · · · · · · · · ·	
TOTAL FUND EQUITY		39,921,066	0	0
TOTAL LIABILITIES AND FUND EQUITY		39,921,066	0	. 0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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, 2018

District ID: 860

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100			· ·			
Cash:							A COLOR DE C
Awaiting Deposit and in Banks	9111	1,151,729	2,431,260		A constructive constructive construction of constructive	tres emiliares de emissiones como en merchanico en encora e e	
In County Treasury	9112	,	etere estate manare translation amount estate to the contract of the contract	22,732		and the second control of the second control	e e compression de la compress
Cash With Fiscal Agents	9113		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	r on ann ann ann ann ann ann ann ann ann	annual annual little (166 - 187 in Annual ann 1864 i 1867 - 1864 i 1864 i 1866 annual annual annual a		and the second s
Revolving Cash Accounts	9114				Control of the Contro	Salar e a swewere calabra walla swall swall se anaber	So in contraction to the contraction of the contrac
Investments (at cost)	9120				a elimination o management and a second	erica kontrologia distributiva kontrologia berittari ili ili ili ili ili ili ili ili ili i	e sambane en en el 200 estan abrella a la la 200 sancia 200.
Accounts Receivable	9130	47,955	61,208	31.		ANNOUS	
Due from Other Funds	9140			70,412		and the second s	and the second s
Inventories, Stores, and Prepaid Items	9200	**************************************	0 V. A.			CONTROL STATE CONTROL STATE OF THE CONTROL STATE STATE OF THE CONTROL ST	Anne Standelstein (n. 1607). 1900 - 1900 (n. 1907) (n. 1907)
Inventories and Stores	9210	549,702	- Maria - Companya (m. 1986) - Maria (m. 1986) -	TO THE THE STREET STREE	COMMITTED TO THE STATE OF THE S		
Prepaid Items	9220					annontroperation of the second	a managanin ana ara-ara-ara-ara-ara-ara-ara-ara-ara-ar
TOTAL ASSETS	manamani, maganamangagagan).	1,749,386	2,492,468	93,175	. 0	. 0	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500					almand halfter in a find a mile hamild and developed the state of the same developed and a second second and a	
Accounts Payable	9510	738,909		15,283	andrees consist contravantes and consistent contravantes and consistent contravantes and co	Produces Amount Continues Consideration Continues Consideration Continues Consideration	andra a ser estado en la comita de la comita d
Accrued Salaries and Wages Payable	9520	······································		·	***************************************	en et metter til etter i til metter til med et m	ar elia-1998, se serrarrena an-errorren en situa arrente intereza.
Compensated Absences Payable Current	9530		> 00 - 000 -		a contrata de la contrata del contrata de la contrata del contrata de la contrata del la contrata de la contrata del la contrata de la contra		
Due to Other Funds	9540			75,336			Standard Commission Commission (S. M and Markin Ros - a condition of the Action of the Commission o
Temporary Loans	9550	146,118	erro naro nara no constante de la constante de				
Current Portion of Long-Term Debt	9560	······································					
Deferred Revenues	9570		one amende and an experience a	a a a consentante e consentante e en	error en en error en	0.0000000000000000000000000000000000000	es en
TOTAL LIABILITIES		885,027	0	90,619	. 0	0	. (

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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, 2018

District ID: 860

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)							·····
Fund Balance Reserved	9710	0	0	0	0	0	
NonCash Assets	9711	0	0	0	0	0	anna de metallo de de de de la compania de la comp
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	. 0	0	-
Reserve for Encumbrances Credit	9713	0	0	0	0	0	······································
Reserve for Encumbrances Debit	9714	0	0	0	0	0	
Reserve for Debt Services	9715	0	0	. 0	0	. 0	
Assigned/Committed	9754	0	0	0	0	0	
Unassigned	9790	0	0	0	0	0	
Total Fund Balance		0	0	0	0	0	
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	549,702	. 0	0	0	0	
Restricted Fund Balance	9752	0	0	0	0	0	
Committed Fund Balance	9753	0	0	0	0	0	(
Assigned Fund Balance	9754	314,657	2,492,468	2,556	0	0	
Total Designated Fund Balance		864,359	2,492,468	2,556	0	0	. (
Uncommitted Fund Balance	9790	. 0	0	. O	0	0	
TOTAL FUND EQUITY	·····	864,359	2,492,468	2,556	0	0	
TOTAL LIABILITIES AND FUND EQUITY		1,749,386	2,492,468	93,175	0	0	. (

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2018

District ID: 860

		41	42	43	
	CA	Capital Outlay	Revenue Bond	General Obligation	
Description	(Object)	Projects Fund	Construction Fund	Bond Fund	
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:		***************************************	**************************************	\$15,750,750,750,750,750,750,750,750,750,75	
Awaiting Deposit and in Banks	9111	1,426,646			
In County Treasury	9112	56,817,826	95,078,351	-	
Cash With Fiscal Agents	9113	······································	**************************************		
Revolving Cash Accounts	9114	e: <u>1900,000,000,000,000,000,000,000,000,000</u>		C ; 4400-1000 1155,444-00 100 - 100 100 100 100 100 100 100 10	
Investments (at cost)	9120		······································	2°°2 (20°° - 20°° 9°° - 20°° -	
Accounts Receivable	9130	459,243	129,980	donar o minorio sessiminario della sessimina della della sessimina della sessimina della sessimina della sessi	
Due from Other Funds	9140	3,184,796	15,900	,	
Inventories, Stores, and Prepaid Items	9200	**************************************	**************************************	·	
Inventories and Stores	9210				
Prepaid Items	9220		the state with the execution of the control of the		
TOTAL ASSETS		61,888,511	95,224,231	······································	
LIABILITIES				·	
Current Liabilities and Deferred Revenue	9500	***************************************			
Accounts Payable	9510	569,988	2,053,200		
Accrued Salaries and Wages Payable	9520			44-6-377-04400-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	
Compensated Absences Payable Current	9530	······································	***************************************	vorus pagamenta maria emanago menanago como no concinose e	
Due to Other Funds	9540	51,468	2,400		
Temporary Loans	9550	·		***************************************	
Current Portion of Long-Term Debt	9560	······································		······································	
Deferred Revenues	9570				
OTAL LIABILITIES		621,456	2,055,600	·	

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2018

District ID: 860

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710		<u> </u>	2002-100 990 0-10-1000-00- <u>4</u> -2 00 0000 000 0000
NonCash Assets	9711		00-00 m - 00-000 m - 00-00	**************************************
Amounts Restricted by Law for Specific Purposes	9712	***************************************		VIII (1.2.12) (1.1.12) (1.1.12) (1.1.12) (1.1.12) (1.1.12) (1.1.12) (1.1.12) (1.1.12)
Reserve for Encumbrances Credit	9713		\$1000000000000000000000000000000000000	
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			y-ve-v-y-v
Assigned/Committed	9754			***************************************
Unassigned	9790	***************************************	10 VYS - 9 C C C C C C C C C C C C C C C C C C	
Total Fund Balance		0	0	
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			\$\frac{1}{2}\ldot\frac{1}{2}\l
Committed Fund Balance	9753			V
Assigned Fund Balance	9754	61,267,055	93,168,631	***************************************
Total Designated Fund Balance		61,267,055	93,168,631	C
Uncommitted Fund Balance	9790		***************************************	**************************************
TOTAL FUND EQUITY		61,267,055	93,168,631	
TOTAL LIABILITIES AND FUND EQUITY		61,888,511	95,224,231	C

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 860

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash;			adet CCCCCCC en Vertransista de substantis en substantis trabatis de materiales desdebuses	and and another adderstance to an analysis of the second s	
Awaiting Deposit and in Banks	9111	-era una esta esta esta esta esta esta esta est			
In County Treasury	9112		en industria en la compania de la c		
Cash With Fiscal Agents	9113	ett til til til til til til til til til t			ent ett katalia in 1. januari oli utomožona timini sutiminimi
Revolving Cash Accounts	9114		er serrende er er ende de contrata en er en men er en de	non-the game are received to the second contract of the second contr	Santonia,
Investments (at cost)	9120			en de la companie de	i summinimi 2 i ne e i da se procedentaj de la colore ko
Accounts Receivable	9130			enter en en en entre de la recentación de entre entre el compositor en el conserva de la conserva de la conserv La conservación de la conservación de entre entre el conservación de entre entre el conservación de la conservación de entre entre el conservación de entre el conserva	
Due from Other Funds	9140		Sala (Marila Marila III) and the second of the second seco	ter - per regional de la transferio de la t	
Inventories, Stores, and Prepaid Items	9200	(P. P. Williams C. Colonia, C.	ener sente este come de contrata en transferencia de la contrata de la contrata de la contrata de la contrata d	en de la companya de	THE CONTRACT OF SECTIONS OF THE CONTRACTOR SECTIONS
Inventories and Stores	9210			**************************************	
Prepaid Items	9220			tion to the contract of the co	
Fixed Assets	9300	###	erreres ceren suma ress necesar suco acción el comunidad de	nto - c mattachet teta estatologic attach e e e meter e e e e e e e e e e e e e e e e e e	76a - 1794 977 - 1844 14 -
Sites	9310			A. T. C. C. C. Sandrick Marie Control Print, attraction of the Control State of the Control S	
Site Improvements	9320		erineriakin erineriata tartan anan attan en tengenerika kin attan	an - managana an	
Accumulated Depreciation Site Improvements	9321	***************************************		*	
Buildings	9330			era <mark>-</mark> er etta ta etta etta etta erenen etta etta etta etta etta etta etta	
Accumulated Depreciation Buildings	9331	######################################	en reconstruire de la company de la comp	er enne ann an ann an ann an an an an an an an	entalenta inicentalenta entalen entimetri entimetri entimetri entimetri entimetri entimetri entimetri entimetr
Library Books	9340		·	v	
Equipment	9350		e consecuencia con activida de la consecuencia de la consecuencia de la consecuencia de la consecuencia de la c	e to the second contract of the second contra	ananna marana ana ana ana ana ana ana ana ana an
Accumulated Depreciation Equipment	9351	CONTRACTOR C	*		
Work in Progress	9360		enteriorità entre o trobate dell'enteriorità de l'estitation de l'estitation de l'estitation de l'estitation d	to - contrationment and notice to model to mediate the games of	To the Marian Anno 18 Marian 19 A. Marian 19
Total Fixed Assets		0	(0	
TOTAL ASSETS		0		0	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 860

		51	52	53	59
•				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500		an Visia a sin ada anda anda anda sa	ina sa ar-ada sa manga sa manga sa manga sa ar-ada	properties and the conference of the conference
Accounts Payable	9510			The second control of the control of	Market of the second of the control of the second of the s
Accrued Salaries and Wages Payable	9520		Action (1800) 1 to 1800 (1900) 1900 (1900) 1900 (1900) 1900 (1900) 1900 (1900)		
Compensated Absences Payable Current	9530	the first and address of the first state of the first of the first state of the first sta	e management and execution as the second control of the second con	and and control of the control of th	The AMERICAN AND AND AND AND AND AND AND AND AND A
Due to Other Funds	9540	enterent de destante de la companio	administratives of the 1997 of 1998 consequences and social consequences are monthly in determining	an killinda alka an an Sandalika Alkandalikakan da tanekan da daneka kil	and provided and the second of the second
Temporary Loans	9550			en varianten en e	and the Market of the North Market and the angle of the a
Current Portion of Long-Term Debt	9560	· ·		20.00000 1001000000 1100 0.0 0000 1.0 0000 1.0 0000 1.0 0000 1.0 0000 1.0 0000 1.0 0000 1.0 0000 1.0 0000 1.0 0 1	
Deferred Revenues	9570		e a come de de la come come de la		
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610	***************************************		The state of the s	editiones and the committee and the committee of the comm
Revenue Bonds Payable	9620				and the second the second seco
Certificates of Participation	9630		and the contract of the contra	- Marie Control (1994) - 1 (1994) - 1 (1994) - 1 (1994) - 1 (1994) - 1 (1994) - 1 (1994) - 1 (1994) - 1 (1994)	Company of the Compan
Lease Purchase of Capital Lease	9640			processors (2000) and (2000)	the control of the co
Compensated Absences Long Term	9650	errore o con crista en			1. Clark Managara (Managara) and the Managara (Managara) and the control of the c
Post-Employment Benefits Long Term	9660			The state of the s	A MANAGEMENT AND A STATE OF THE
Other Long-Term Liabilities	9670	entropolitico de la companio de la c	The second contract of the con	zauzunarra iduan (u. zauzunarra), ausurra in internet erroren erroren internet erroren erroren internet erroren	**************************************
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 860

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				ethinestelde a net ethinia anna de delete a a standa Sanda Anna anna 20 adunia a a a a anna
Amounts Restricted by Law for Specific Purposes	9712	***************************************			
Reserve for Encumbrances Credit	9713		***************************************		en an sea en trema sendo de danda en ante en alemanta da Come Andreux e e
Reserve for Encumbrances Debit	9714	***************************************		·	
Reserve for Debt Services	9715				
Assigned/Committed	9754		**************************************	**************************************	·
Unassigned	9790			ALLEGORIO CONTINUES ANTONIO VICTORIO CONTINUE CONTINUE CONTINUE CONTINUE CONTINUE CONTINUE CONTINUE CONTINUE C	ad allender and the Section described delibert and all the allenders are
Total Reserved Fund Balance		0	0	0	
Fund Balance (GASB 54)	9750				-
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752			and the second s	ad annin a - adalah kanada adalah kata kata kata ada annin a kanan sada. Asa ad
Committed Fund Balance	9753				
Assigned Fund Balance	9754		enere e con cerco contrato a trons e transcente e con cerco a como a transcente e con	en en emission a anticon en entre en	
Total Designated Fund Balance		0	0	0	C
Uncommitted(Unrestricted) Fund Balance	9790				11 (0.0 to 0.0 (0.0 to 0.0 to 0.0 to 0.0 (0.0 to 0.0 to 0.
Other Equity	9800				
Contributed Capital	9810				ennon, magnyaaren emmanon matematura eta eta eta eta eta eta eta eta eta et
Retained Earnings	9850				
Investment in General Fixed Assets	9890	······································			
TOTAL FUND EQUITY		0	0	0	C
TOTAL LIABILITIES AND FUND EQUITY	 	0	0	0	C

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 860

		61	69	
	CA		Other Internal Service	
Description	(Object)	Self-Insurance Fund	Fund	
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	er a salah a kalandah kanadah kanada serbah sebagai kanada kanada sebagai sebagai sebagai sebagai sebagai sebag	AMMATA AMMATA AMATA	
In County Treasury	9112	29,480,219	entrans Anthretina et a restant antre en transcente de la companya de la companya de la companya de la companya	
Cash With Fiscal Agents	9113	edinormandares sur Calulinus Santatonum notor Canadana Antato Aduntudo e e e	NA 52 art chaidh an 1866 an Adainst Albadollóin a chaith ann an an ambhaidheach	
Revolving Cash Accounts	9114	75,000	is de arresta de de decembra con comercione de desenvolución de desenvolución de desenvolución de de desenvolución de	
Investments (at cost)	9120		Mandanhath is said saidhada aididhleachta a'inteann tha de chain. Ia 19a	
Accounts Receivable	9130	40,206	er kerrender Medie kontrollerer inn der 1949 der der kerrelande Medie Ausberacht der kerrelande in der seiner	
Due from Other Funds	9140	5,864,997	en adalah kilan	
Student Loans Receivable	9150		troder creatives train - visita a deservissa de encolado colado di sueba e de cola un sua	
Inventories, Stores, and Prepaid Items	9200	\$1000 A \$100 A \$	· · · · · · · · · · · · · · · · · · ·	
Inventories and Stores	9210	en e	entantantantantantantantantantantantantan	
Prepaid Items	9220	***************************************		
Fixed Assets	9300		e to a more employed and a solution of the contraction of the contract	
Sites	9310	e (100 contration (100 to 600 contration to 600 the contration contration to 600 the con		
Site Improvements	9320			
Accumulated Depreciation Site Improvements	9321	enementario e e e e e e e e e e e e e e e e e e e	WWW.microsoft 1912 on Andre Bertiffer (1900) and the transfer of Andre Architecture (1900) and the transfer of	
Buildings	9330			
Accumulated Depreciation Buildings	9331		etti on kaitiittiiseessa ja 1996 ja on 1996	
Library Books	9340	**************************************		
Equipment	9350			
Accumulated Depreciation Equipment	9351		00 00000 000 000000 000 000000 0000 0000	
Work in Progress	9360			
Total Fixed Assets		0		
OTAL ASSETS		35,460,422	······································	

Proprietary Funds Group

Annual Firnancial and Budget Report

60 Internal Service Funds:

Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 860

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES		***	
Current Liabilities and Deferred Revenue	9500		enderen var and and remaining remaining and remaining and remaining and remaining and remaining and remaining
Accounts Payable	9510	3,361,141	aller villallikken (1986 in 1876 in 1878 in 1886 in 1986 in 19 I
Accrued Salaries and Wages Payable	9520	. An est stand to the standard standard to the	the different and the following the combination of
Compensated Absences Payable Current	9530	n e e mente en materia materia. Mante a esta de actual esta de la coloció de la coloció de la coloció de coloció de coloció de la coloció de l	ti Maria Maria Maria da Maria Maria Maria da Maria Maria Maria Maria Ma
Due to Other Funds	9540	414,578	an Andrew Communication of the Antonion of Communication of Antonion (Antonion Antonion of Antonion Antonion of An
Temporary Loans	9550	- ver-energe and energy and a verball and a very second and a very second and a very second and a very second a	Chamber Chamber and Performance and Associated Associat
Current Portion of Long-Term Debt	9560	Telefold Schulde White Shadon and early and the Shadon shadon and the same shadon by	e server som en semente, semente de la sessa de la compania de la compania de la compania de la compania de la La compania de la co
Deferred Revenues	9570	and a second a second and a second a second and a second	ti (1880) - Ari 1890 (a. 1895) Mark Marie Land (b. 1866) Arthur Aria ann ann an Aire an Aire ann an Aire ann a
Total Current Liabilities and Deferred Revenue	. 1. 1860 177 - 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	3,775,719	(
Long-Term Liabilities	9600		
Bonds Payable	9610		ennikelitin Alico Anak Sun Schill (a ahili) Analikani Arisana awan swe-
Revenue Bonds Payable	9620	and the second section of the second	andronominamento and anti-section of the contract of the contract contract of the contract of
Certificates of Participation	9630	A AND AND COMMENT OF THE STATE OF THE STATE OF THE AND	MMMan harteter and a mark of a state the state of the sta
Lease Purchase of Capital Lease	9640	CONTRACTOR CONTRACTOR CONTRACTOR ASSESSMENT	unt suscensi dell'il resure il descriptori in tra è il barretino sino si dicontituto i il iniciati il iniciati
Compensated Absences Long Term	9650	and the second section of the second section of the second	han s thairte a' allthailleithidh s ann da an an an an an an Ann an an an an ann an
Post-Employment Benefits Long Term	9660	en semmente en em esta esta esta esta esta esta en esta en esta en esta en esta en esta en esta esta en esta e	entholise and action in a service to an exercise and a recovery appropriate and services.
Other Long-Term Liabilities	9670	tellas (2000) da comunicación como más como mas esta esta en esta esta esta esta esta esta esta esta	entere en
Total Long-Term Liabilities	o en	0	
TOTAL LIABILITIES	968	3,775,719)

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

bined bacance sheet 69 Other Inter

9 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 860

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
Amounts Restricted by Law for Specific Purposes	9712		ende estable sessional en de la constante de l
Reserve for Encumbrances Credit	9713	Kerden - under Andrew A	ik indiklande hadrada i senebuta e ne aanana na era tora era tunnerila noe
Reserve for Encumbrances Debit	9714		Market and Andrew State (Control of the Annual Annu
Reserve for Debt Services	9715	render dem rende er en	10 k V V 10 k M 10 k 10 m 10 m
Assigned/Committed	9754	(* 460 m.) 2 m. (* 1880 m.) (* 180 m.) (* 18	nder vers sommen der Made street vers de Vers voor unternet statistististe skansky villedoor v
Unassigned	9790		internation that the transfer of the contract
Total Reserved Fund Balance		0	
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	75,000	THE STATE OF THE S
Restricted Fund Balance	9752	31,609,703	need to the second of the seco
Committed Fund Balance	9753	00000000000000000000000000000000000000	Was hishinahinainin in an ann an ann an ann an ann an
Assigned Fund Balance	9754		ONAMORA DE MESTO CON ASSESSO CONTRA EN REGIO ACUA ARRA LA REGIONA ACUA ARRA LA REGIONA ACUA ARRA CARRA CARRA C
Total Designated Fund Balance	***************************************	31,684,703	
Uncommitted(Unrestricted) Fund Balance	9790		nere en
Other Equity	9800		10 1 10
Contributed Capital	9810	t to commente care campa a campa a campa summer a summer	
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
OTAL FUND EQUITY		31,684,703	
TOTAL LIABILITIES AND FUND EQUITY		35,460,422	

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS			-						
Cash, Investments, and Receivables	9100				1				
Cash:	0. 140 - Autonomic 2004 (Action 18.00)		459°1 or talebbook (1, vo. 1), emblements v. 1, emblements (1, because 4, bec			10	er elektrologisch steller i verbeiter ib attende bestehet.	Security Content (Content (Con	xeeneneer and and comment
Awaiting Deposit and in Banks	9111	628,426	104,385	200200400111.10001301111111111110000-013-1100000000	158,912	41,897	egendete strontaate vertibili wollde bretter		11,913,822
In County Treasury	9112	2: 3 8 3 3 6 6 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7			7,492,690			(2003) - GAST VAN MEN VAN SEEN STANSSEN VAN SEEN VAN	4,221,237
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114					25.00.000.000.0000000000000000000000000	vivin 2000 ali olio kale olio kale oli		
Investments (at cost)	9120	475,873							1,425,351
Accounts Receivable	9130	15	652	40.700 (00.4 %)	1,160,933	28,324	According to a managery managery or so we will see a see	en in in the side of the decision of the last and a book the contract of a book of a decision of the contract	3,463,434
Due from Other Funds	9140	50000.001 N.S., 34 1118 30000000, 1.41 × 10-3/16; 1.5 × 16		ing an incidence of the second sections	76,275			TREE TALE - TREE THE POST OF THE RESERVE OF THE PROPERTY OF TH	1,353,682
Student Loans Receivable	9150	300 1000 2000 50,070, 0, 0,000 000 1000 1000 1000 100,000,0			5.000.00.10.40.10.11.411.011.010.000.000.	BOOK TO CONTROL CONTROL OF CONTROL CONTROL OF CONTROL O			
Inventories, Stores, and Prepaid Items	9200	18.00 (000 1000 11.00 1000 1000 1000 1000						. Augustination (September 44), the Scott Country	
Inventories and Stores	9210	2001 400-4 2 200 200 200 200 200 200 200 200 200	ERRENOL RAS LOUIS CONTRACTOR AND CONTRACTOR AND CONTRACTOR AND CONTRACTOR AND CONTRACTOR AND CONTRACTOR AND CO	CALLED A PARTITION OF BOOK AND A TOOL CONTROL WAS TOO A	AND COLOR OF THE STATE OF THE S	Addition of the their sections and the section of t		Book of the Manager of Color and the Manager of the	- 636.666 (100) 166.6366 (**********************************
Prepaid Items	9220	2000.000.000.0000000000000000000000000		ALL				wij jiit jake okiittikto ve iiittii maataaks kirittikii iii sa	500
Fixed Assets	9300				Control of the Contro	Annual Mandrid of Annual Landson Millian Milli	200 J N 151 M 1 200 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	COLUMN COME ALLE COLUMN COME AND A STREET OF THE COLUMN CO	SCHOOL WARE A CONTROL OF STREET AND A STREET A
Sites	9310	A4 8 200 C 201 C 30 20 20 20 C 20 C 20 C 20 C 20 C 20	THE REPORT OF THE PROPERTY OF				ers hyddin af dellan ea delegen i a ee i bres y dellan ee della aan a	back, re-constitutional library and acceptance of	
Site Improvements	9320	3000 b X 4 6 4 8 6 4 4 6 6 6 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11300000000 products 2000 project 2000000000000000000000000000000000000		1.000 (100, 100, 100, 100, 100, 100, 100,	\$ 0.00 CO.	**		***************************************
Accumulated Depreciation Site Improvements	9321	11 A 1990 M 1990 L 1990 M 1991 M 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Tradet 111000 The return of the concentration o		CHICAGO CONTRACTOR CON	mikin.txxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	**************************************		WEEK, WE SWEET, PERSONS AND ADDRESS OF
Buildings	9330	a				**************************************	- Secretary St., Carrier St. S. a. Household in Anthony Physics	perfect units automost through the content of the Model of All Medical Content of the Content of	
Accumulated Depreciation Buildings	9331			200.111, 1.00° N 104 15, 1044 110 P1015, 3001 01 N 200 000000000000000000000000000					
Library Books	9340	200000000000000000000000000000000000000		naan ahtan markagaalaa markii kulaa aastaalaa kunsaasaa ee ka				ON THE SECOND SE	
Equipment	9350		COMMUNICATION NEEDS PROTESTION OF THE COMMUNICATION	L ROSE IL ARRONNE IL LA LA CONTRACTA DE LA CON	P-15: 10:00:00:10:00:00:00:10:00:10:00:00:00:0	- / 200000130m.uus02000 201300 (20000u 20000130m/GL00111100-12		The second state of the second	
Accumulated Depreciation Equipment	9351	***************************************	**************************************	60 8 10 10 10 10 10 10 10 10 10 10 10 10 10	* : - : - : - : - : - : - : - : - : - :		4,20,000 (00.000,000,000,000,000,000,000,000,000,		5. A **10.0000110.000***********************
Work in Progress	9360						2.000.000.0000000000000000000000000000	Latinataria da diningga di marabir.	
Total Fixed Assets		0	0	0	0	0	. 0	0	0
TOTAL ASSETS		1,104,314	105,037	-0	8,888,810	70,221	0	0	22,378,026

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

	CA	71 Associated Students	72 Student	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76	77 Deferred Compensation	79 Other
Description	(Object)	Trust Fund	Representation Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES	(Object)	Trust Fund	ree Hust rund	Trust Fulla	Trust Fullu	Trust Fullu	Hustrund	Trust Fulla	Trust Fund
Current Liabilities and Deferred Revenue	9500	2. S.	LINOVARIERISTO, APTIZZELIA IMPERATA PRESIDENTA PARE S	K CO-DECEMBER STATES AND A STATE OF THE STATES AND A STATE OF THE STATES AND A STATE OF THE STATES AND A STATES AND A STATE OF THE STATES AND A STATES AND A STATE OF THE STATES AND A STATE OF THE STATES AND A STAT	OF A TELEMOPER CHEST PRESENT AND THE CONTROL OF THE	eryttistatististekkiry i tittysteseesti	er y 1000 mil ny 1000 no na hatanan makenda na hata	en material actività de l'est a calcamante e a la	
Accounts Payable	9510	63,455	What is to administrate and the control of the cont	eran oleh dari banar da katalah d	7,894,832	- 151977 (24.789) (25.74.11) (44.11) (27.11)	est commission to the subsection which the	t between the control of the control	10,787,542
Accrued Salaries and Wages Payable	9520	research to the second	Property of the section of the control of the contr	Line of the of the state of the	Americanist is nonespecially in a sessi energy session		actividatics was transported covers the	e del central de la lación de l	en e
Compensated Absences Payable Current	9530	THE RESERVE THE PROPERTY OF TH	The Continue Continue Continue (Continue Continue Continu	A W. AND ST. CO. AND AND ST. CO.	NATE OF CARACTERS DANGED OF STATE		Pasts A. Scherop, Charles Switz	- Land Control of Cont	eac consist economic accordance to a consistence of
Due to Other Funds	9540		CONSTRUCTOR CONTRACTOR CONTRACTOR X	AN OUR AND AND THE CLARK SECTION OF A	108,976	A B T LA TERNA LLEY NOVEMBER DE LA LACE DE LELLE	SELECTE CARRACTERS OF SECTION S	ramesy established a substitution of a substitution of the substit	TOTAL PROPERTY OF THE STATE OF
Temporary Loans	9550	90,485	r un respectivo de la contrada da como como como como en como como como como como como como com	en kara ar sakti artibir a kuphabba ittaba kendeka ka		70,221	. We say several value of a constraint according	- two sweller translations area, make action introducer courses in	8,862,653
Current Portion of Long-Term Debt	9560		eri saaateesta aasteesta suuri essassa siiri essatteessa -			ncream water such a espain section is explicit unit unitable of	a consistent i vonden och attantik attinomisti och kill oktori.	a variante de la caractería de la composição de la caractería de la composição de la caractería de la caract	Lower to a committee of the control
Deferred Revenues	9570		a al Paul I (1864) e 11 (1865) e establista e establista de albita a albita (albita son alebta).		835,002	John La Cardina of Maria Profession - Moder and	ant in an in a single control of the	A CONTRACTOR CONTRACTO	The factor was said to actual before some nonlines.
Total Current Liabilities and Deferred Revenue		153,940	0	0	8,838,810	70,221	0	0	19,650,195
Long-Term Liabilities	9600	#1000**14.13000200.1301.0000.131.00.01.112.300.2790021.47				AND STREET OF THE STREET OF TH	A LO LI DINGLIADADA MINITERNALIS	et ellevission il Elementalistich nedictorite il desco	a espectrosce da cul especialmente de l'electronic de l'electr
Bonds Payable	9610		TO ALL DESCRIPTION OF THE PROPERTY OF THE PROPERTY OF THE AMERICA.	La publica internación a la propriativo de la presenta internacional	a vice vere interestruction of the verteberrie.	MID: ALEXON ALEXONOLYM PROBERT (She Pava natistrible M	Belief Hoeffers (Inc. September 1998)	The appropriate Control (1996) and the Control of Contr	and the softential efficiency subsets of the softential of
Revenue Bonds Payable	9620	b. C		Substitutes have been increased as the second secon	A free week to elegate to him or a dominate the telephone which is a financial form.	i viduolite e massamentsis ya sameelesta vee täreessa, asaantaan ta 1999.	 A project of the control of the contro	. A TURCOS OBSTITUTORIS NAD POSTO POSTO, AND AND CONTRACTOR	anne an tair eireann an guideach an an t-
Certificates of Participation	9630		weets assess, sometime desired executive and the second				THE DECEMBER OF WHEN HE COMMENTED	Control to the second control of the	entadaeneetaduurid sheebaleh ku ni ni nachse hir yo
Lease Purchase of Capital Lease	9640	-94111000000110019900011V11-1-0419,9000,1000-191V.	\$\$\$\$\$\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			a nation is an electromed and it is a second electron and electronic second	accession grantstensional to the believe		encodestructor actor > 1946a (1 h 46)) fru v
Compensated Absences Long Term	9650	5 P 25 T 20 C 20	automorius (1900 de 1900 de 19	- 00-74M-0027 X-00-760400-060-064-05-06-4000-0600-06	CONTRACTOR	and the second s	0.000000000000000000000000000000000000		euron mit de de de a statut d'antière (not le l'antière de la reconstitut de la reconstitut de la reconstitut
Post-Employment Benefits Long Term	9660		er valle til som en skille state skille state skille skille skille skille skille skille skille skille skille s	Province of the State of State of the State	- 12		30-aa-aa-30000-40-4000-400-40-40-40-40-40-40-40-40	THE CONTRACT OF PROCESSION OF THE CASE AND CONTRACT.	ACTOR::::::::::::::::::::::::::::::::::::
Other Long-Term Liabilities	9670						v variati di sessi attitutti di constituti di cons		***************************************
Total Long-Term Liabilities		0	0	0	0	0	0	0	. 0
TOTAL LIABILITIES	968	153,940	′0	0	8,838,810	70,221	0	0	19,650,195

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

	CA	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76	77 Deferred Compensation	79 Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710		42 30.0 M 100 144 150 150 150 150 150 150 150 150 150 150				AINNING GAILTEAN ANN ANN ANN ANN ANN ANN ANN ANN ANN	CONTRACTOR	S IBS V PERKL A CLA VIII LINVEPERA
NonCash Assets	9711		DESCRIPTION OF THE THEIR STANFACTION OF OTHER STANFACTURE.	LISTABLES CALIFORNIAL PERSONNELL CHARLES AND		A PARTE BETT, A TOAR MONEY PERSON SERVICE	ATTERNATION SANCTION OF A STATE OF STAT	aureust, see Lei voit destroom sommen enselventent o	CONTROL OF TRANSPORT OF THE CONTROL OF
Amounts Restricted by Law for Specific Purposes	9712	12 (1920) 13 (1920) 15 (1920) 15 (1920) 15 (1920) 15 (1920) 15 (1920) 15 (1920) 15 (1920) 15 (1920) 15 (1920)	(1) (1) (4) (6) (4) (1) (6) (4) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	SECURIORISTICAL CARRESTON ACTO	AMERICAN CARREST CONTRACTOR CONTR	uncussamente i la suspenti una massi unti uni uni uni e	PROTECT CONTINUES PROPERTY OF THE PROPERTY OF	TO SECURE AND SECURE ASSESSMENT AND ASSESSMENT AND ASSESSMENT ASSE	
Reserve for Encumbrances Credit	9713	-	WINE CONTINUES SOMEON CAPTURES ASSESS FROM CO.		COLOR COLORS MANAGEMENTO CONTRACTOR	### ## ". ## . ## . ## . ## . ## . #	ALLEGE COMPLETE CONTROL CONTROL	A THE LATER MAINTERS OF THE PROPERTY OF THE PROPERTY.	CO TRABACION DE PERSONA PERSONALA DE LA CONTRA ARRESTA LA CONTRA ARRESTA LA CONTRA ARRESTA LA CONTRA ARRESTA L
Reserve for Encumbrances Debit	9714		No. 100101-00101-001-001-001-00-00-00-00-00-	r uralgrassy musicus sensor askas yur i i vasutassura le	is was an an analysis of the state of the st	CAMADALISM S. C. N. MARCHINA	COMMUNICATION CONTRACTOR OF ANA	MARKER SECTION OF SECTION OF SECTION S	a comparable afficient to a sec-
Reserve for Debt Services	9715		S CO FF CONTROL DECEMBER 100 FOR DECEMBER OF THE ACT	essiones our his intelession his contented was the		ABSTOR PROCESSION AND ALLEGED TO LIGHT	PLIP CONTROL PROPERTY OF ACT AND ACT	un surrelausen suuden minnesen ja hautussaan laintaa veikei (h. jakees).	Listenstava korist Sautiko ika 1974 biri
Assigned/Committed	9754	reconstructions amazona necessor	MILE WASTE CARREST STATE WAS ASSETTED MET STEED ASSETTANCE .	BLEAMANN BRIDGE AND STATE BURGE	MES ASSESSMENT OF THE SECOND OF THE SECOND S	CONTRACTOR STANSACTION	SWAPER A DRIBANE STANDARD		Light Consideration Country (1) of the con-
Unassigned	9790	900 C 200 A C 200 C 2		10.000 p. 0027004 (204 v.00.00000) (1.00000/200.000)		LANGER CONTRACTOR OF THE PROPERTY OF THE PROPE	**************************************	- Life and Council Look Greenward and Council American Activities	e prepara popular de la esta esta esta esta filología.
Total Reserved Fund Balance		0	0	0	0	0	0	. 0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751		personal of the relation of scale in the state of the Phillips Section 1.00 (1994) and the state of the scale					THE COURT OF THE CONTROL OF THE CONT	
Restricted Fund Balance	9752					energy of the second residence of the second second residence of the second second second second second second	- Additional Control of State (Control of Control of Co	C. Dickers of Structure (Co.) of the street of the control of the	galveri assazione en lesso de la servi esta di l
Committed Fund Balance	9753		A residual con administra seguina de residuales Nobeles Alba Alb	marries graves (gro-powersterneliste steps step step			EL A LIEU AL ELEMENT A MANAGEMENT AND AND A	A CONTRACTOR OF THE PROPERTY OF THE CONTRACTOR O	
Assigned Fund Balance	9754	950,374	105,037		50,000		astropisco de la companya de la comp	Book UV successors involutes constituted the insufficiency in	2,727,831
Total Designated Fund Balance		950,374	105,037	· 0	50,000	0	. 0	0	2,727,831
Uncommitted(Unrestricted) Fund Balance	9790				Common and a superior of the s				
Other Equity	9800							. * - 1755 Versieles, sie 485. S. NAPPOPENNOORS (1. C.	TOTAL THE BOOK OF ANY OF A SERVICE
Contributed Capital	9810		900 - 200 200 200 200 200 200 200 200 200	.:					ANGERTA BALANCI KARBARA BARANSA ARAWAY ARAWAY KARBARA KARBARA
Retained Earnings	9850	**************************************			30.1 . 4 . 1757350030001.3.2132.00001.3007137300001300000000.	ENDLES DE REPRESENTATION DE LA COMP			
Investment in General Fixed Assets	9890	# 1965#1 (1975) 100 (100 # 1966) 100 (100 # 1966) 100 (100 # 1966) 100 (100 # 1966) 100 (100 # 1966) 100 (100 #							er, krisporesokoko reerises kustoko (rispore) (rispore). I
TOTAL FUND EQUITY		950,374	105,037	0	50,000	0	0	0	2,727,831
TOTAL LIABILITIES AND FUND EQUITY	-	1,104,314	105,037	0	8,888,810	70,221	0	0	22,378,026

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 860

		Fund S11	Fund S12	Fund S10 Total	
	Object	Unrestricted	Restricted	General Fund Actual	
Description	Code	Actual	Actual		
Federal Revenues	8100				
Forest Revenues	8110			C	
Higher Education Act	8120		588,725	588,725	
Workforce Investment Act	8130			C	
Temporary Assistance for Needy Families (TANF)	8140		171,572	171,572	
Student Financial Aid	8150	· · · · · · · · · · · · · · · · · · ·	100,910	100,910	
Veterans Education	8160	e-recording a record and the record are the second and the second and the second are the second and the second	3,710	3,710	
Vocational and Technical Education Act (VATEA)	8170		2,274,654	2,274,654	
Other Federal Revenues	8190		2,416,394	2,416,394	
Total Federal Revnues	8100	0	5,555,965	5,555,965	
State Revenues	8600				
General Apportionments	8610			0	
Apprenticeship Apportionment	8611	er te etterret en etter i inden i etter i inden i etter i ette		0	
State General Apportionment	8612	71,454,957		71,454,957	
Other General Apportionment	8613	2,781,835		2,781,835	
General Categorical Programs	8620		***************************************	**************************************	
Child Development	8621			C	
Extended Opportunity Programs and Services(EOPS)	8622		2,658,143	2,658,143	
Disabled Students Programs and Services(DSPS)	8623		3,081,571	3,081,571	
Temporary Assistance for Needy Families (TANF)	8624			0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625	***************************************	970,962	970,962	
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			C	
Other General Categorical Programs	8627		22,436,701	22,436,701	

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 860

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	28,926,088		28,926,088
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		2,320,854	2,320,854
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	381,344		381,344
Timber Yield Tax	8672	9		9
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,051,618	2,325,591	8,377,209
State Mandated Costs	8685	1,958,905	******************************	1,958,905
Other State Non-Tax Revnues	8686	***************************************		0
Other State Revenues	8690	6,348,264	715,621	7,063,885
Total State Revenues	8600	117,903,020	34,509,443	152,412,463

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

For Actual Year: 2017-2018

SUPPLEMENTAL DATA

District ID: 860

For Actual Tear: 2017-2018 District ID: 860	Ivanic.	NORTH ORANGE	Frank 040	Fund C40 Tetal
	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Object Code	Actual	Actual	Actual
Local Revenues	8800	Actual	Actual	Actual
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	65,684,971		65,684,97°
Tax Allocation, Supplemental Roll	8812	2,146,530		2,146,530
Tax Allocation, Unsecured Roll	\8813	2,085,099	······································	2,085,099
Prior Years Taxes	8816	2,221,705	**************************************	2,221,70
Education Revenues Augmentation Fund (ERAF)	8817	9,742,287		9,742,287
Redevelopment Agency Funds - Pass Through	8818	1,098,073		1,098,07
Redevelopment Agency Funds - Residual	8819	6,536,855	······································	6,536,85
Redevelopment Agency Funds - Asset Liquidation	8819.1	arnamananan makaman kannan sa		man con escence e con manifesta antico
Contributions, Gifts, Grants, and Endowments	8820	er erroren error som verskamper min i 19.19. i 19.19. i 19.19.	a national de la company de la	
Contract Services	8830	es	20	
Contract Instructional Services	8831	19,149	· ·	19,149
Other Contranct Services	8832	38,025	220,803	258,828
Sales and Commissions	8840	421,462	200 MAN COMPARED AND CONTRACT OF CONTRACT OF COMPARED AND CONTRACT OF	421,46
Rentals and Leases	8850	1,879,716		1,879,716
Interest and Investment Income	8860	1,251,564	evanue es a manacamento a como e e mas e e empresa.	1,251,56
Student Fees and Charges	8870	**************************************		an ann ann an ann ann an ann an an an an
Community Services Classes	8872	405,810	İ	405,81
Dormitory	8873	<u></u>	·	<u> </u>
Enrollment	8874	12,919,773	v-1000 v 100 000 100 100 100 100 100 100 1	12,919,77
Contra Revenue Account	8874.1			
Field Trips and Use of Nondistrict Facilities	8875			A A A A A A A A A A A A A A A A A A A
Health Services	8876	60,822	1,718,453	1,779,27
Instructional Materials Fees and Sales of Materials	8877	165,092		165,092
Insurance	8878	2011-148-00-00-0-0-00-00-00-0-0-0-0-0-0-0-0-0-	A ************************************	e respectivada de la compresenta de la
Student Records	8879	133,528	and the second s	133,528
Nonresident Tuition	8880	4,285,518		4,285,518
Parking Services and Public Transportation	8881		2,314,988	2,314,98
Other Student Fees and Charges	8885	174,492		174,492
Other Local Revenues	8890	1,181,942	19,531	1,201,47
Total Local Revenues	8800	112,452,413	4,273,775	116,726,188
Total Revenues	y	230,355,433	44,339,183	274,694,616

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 860

		Fund S11	Fund S12	Fund S10 Total	
	Object	Unrestricted	Restricted	General Fund	
Description	Code	Actual	Actual	Actual	
Other Financing Sources	8900				
Proceeds of General Fixed Assets	8910			0	
Proceeds of Long-Term Debt	8940			0	
Incoming Transfers (8970/8981/8982/8983)	898#	1,081,156		1,081,156	
Total Other Financing Sources	8900	1,081,156	0	1,081,156	
Total Revenues and Other Financing Sources		231,436,589	44,339,183	275,775,772	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

		Salaries and	Benefits	Operating	Capital	Other	Total	
	Activity		Non	Expenses	Outlay	Outgo		
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	·	
Agriculture and Natual Resources	0100	269,269	4,399	24,733	1,765		300,166	
Architecture and Environmental Design	0200	····	errore ar an est en annonamentament a sente er se sent er en e	eva e w americana encorrante en en en en en escentra de la consecución del consecución de la consecuci		······································	0	
Environmental Sciences and Technologies	0300	***************************************			and a second of the second of		0	
Biological Sciences	0400	4,404,293	233	212,222	193,919		4,810,667	
Business and Management	0500	4,056,130	•••••••••••••••••••••••••••••••••••••••	. 109,775	10,934		4,176,839	
Communications	0600	892,533	w/************************************	164,519	383,775		1,440,827	
Computer and Information Science	0700	3,184,274	1,496	23,517			3,209,287	
Education	0800	5,862,713	1,542	539,702	12,293	manera anara a a a a a a a a a a a a a a a a	6,416,250	
Engineering and Related Industrial Technology	0900	4,955,946		539,656	856,265	- American substitution of the second	6,351,867	
Fine and Applied Arts	1000	12,029,981	8,179	543,066	1,110,494	Color and the season of the se	13,691,720	
Foreign language	1100	2,306,879					2,306,879	
Health	1200	6,299,818		122,620	616,922		7,039,360	
Consumer Education And Home Economics	1300	2,077,397		119,447	8,938		2,205,782	
Law	1400	316,456		5,665	ena se dan dan mini benderi muman di sastimat damak makembasa k	er Maniere in 1990 in 1990 e i nombre i 1990 e i	322,121	
Humanities(Letters)	1500	15,358,641	977 - SANTA BANGA ASIN MINIMAKAN MANAMAKAN MANAMAKAN MANAMAKAN MANAMAKAN MANAMAKAN MANAMAKAN MANAMAKAN MANAMAK	300,761	33,075	en korradura erako ilari korrada karrinda erako karrinda era	15,692,477	
Library Science	1600	265,311	***************************************	enantenamen et anter et a autoria et etterateriete e 🕻 a ana e	Market Mark Control of the Section of Market Market Control of the Section Control of the S	Charles and Charles (Art of the Charles of the Char	265,311	
Mathematics	1700	9,716,680	Ministrative tradition and the resident contractive residence of extractive residence is	68,383	16,132		9,801,195	
Military Studies	1800				20.00 (20.00 (10	anna ann an an an ann an an an an an an	0	
Physical Sciences	1900	6,497,208	232	146,443	93,414	İ	6,737,297	
Psychology	2000	2,347,753	ener contracts acres so an analysis and an ana	aka katena ana katene tera tana ana en aka terbena ana en anak danakan ana anak anak anak anak a		of Additional control of the second of the s	2,347,753	
Public Affairs and Services	2100	349,625	**************************************	9,018	to broken and an annual man and an an an an an an an an an an an an an	eren er er er er er er er er er er er er er	358,643	
Social Sciences	2200	9,676,845		51,902	kantan dan dia dia manda ny Mandana ao Mandala na ao Amin'ny ao amin'ny faritr'i Amerika.	aktivi na natina ka ka ka sana ka nata na ka na ka na	9,728,747	
Commercial Services	3000	2,445,144	23	108,203	18,015	e in a state ann a de de de de de de de de de de de de de	2,571,385	
nterdisciplinary Studies	4900	12,931,275	19,194	808,101	539,823	ethink - inin h. in hi dil salahari sa i indin da salahari sa inin da salahari sa inin da salahari sa i	14,298,393	
nstruc Staff-Retirees' Bnfts & Retire Incents	5900	2,566,803					2,566,803	
Sub-Total Instructional Activites		108,810,974	35,298	3,897,733	3,895,764		116,639,769	
Total Expenditures for GF Activities*	1	111,798,947	110,014,290	23,434,134	6,334,547	4,582,732	256,164,650	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018 Budget Year: 2018-2019

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						·
Academic Administration	6010		18,830,944	1,871,086	447,937	Alledon no national et e la delidam (New collocation)	21,149,967
Course and Curriculum Development	6020		135,733	and consider the state and entertainment of the contract of th	er ann ei ameann ann ann eilean e	AND AND AND AND AND AND AND AND AND AND	135,733
Academic / Faculty Senate	6030		525,039	10,780	·	**************************************	535,819
Other Instructional Administration & Governance	6090		2,032,113	341,947	22,404		2,396,464
Total Instructional Admin. & Governance		0	21,523,829	2,223,813	470,341	0	24,217,983
Instructional Support Services	6100						
Learning Center	6110	2,978,601	372,008	195,797	4,105		3,550,511
Library	6120		4,137,122	412,474	196,282	миномуниров нада типи од Сифинсони у соз идо	4,745,878
Media	6130		538,435	1,696			540,131
Museums and Gallaries	6140	e e e e e e e e e e e e e e e e e e e	11,018	through the Arm in the objects of th		an Andrew	11,018
Academic Information Systems and Technology	6150	-	2,829,801	800,508	216,408		3,846,717
Other Instructional Support Services	6190		3,630,337	672,626	188,698		4,491,661
Total Instructional Support Services		2,978,601	11,518,721	2,083,101	605,493	0	17,185,916
Admissions and Records	6200		4,292,720	250,116	38,302		4,581,138
Student Counseling and Guidance	6300	***************************************				**************************************	2000 0 mm 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Counseling and Guidance	6310		8,095,767	191,992	198,931		8,486,690
Matriculation and Student Assessment	6320		7,113,405	239,924	8,539		7,361,868
Transfer Programs	6330		944,776	25,393	2,713		972,882
Career Guidance	6340		395,246	27,811			423,057
Other Student Counseling and Guidance	6390		7,213	14,371			21,584
Total Student Couseling and Guidance		0	16,556,407	499,491	210,183	0	17,266,081

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	~~ ^^ ~~ ~~ ~~ ~~ ~~ ~~ ~~ ~~ ~~ ~~ ~~ ~		***			0
Disabled Student Programs and Services (DSPS)	6420		4,199,496	270,664	65,563	********************************	4,535,723
Extended Opportunity Programs and Services (EOPS)	6430	·	2,537,622	171,138	7,407	1,062,614	3,778,781
Health Services	6440	•	1,551,266	164,443	11,300		1,727,009
Student Personnel Administration	6450	**************************************	\$500 (\$100 \$10) \$100 \$100 \$100 \$100 \$100 \$100	x : x	MATRIC COMMUNICACIO ANTIGENESIS CONTRACTOR DE CONTRACTOR D		0
Financial Aid Administration	6460	· · · · · · · · · · · · · · · · · · ·	2,516,028	430,566	21,246		2,967,840
Job Placement Services	6470		718,845	13,323	8,875		741,043
Veterans Services	6480	· · · · · · · · · · · · · · · · · · ·	278,587	25,706	11,875		316,168
Miscellaneous Student Services	6490		1,720,141	603,955	3,238	278,423	2,605,757
Total Other Student Services		0	13,521,985	1,679,795	129,504	1,341,037	16,672,321
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	***************************************	2,006,164	1,177,722	552,279		3,736,165
Custodial Services	6530		6,829,091	360,096	9,240		7,198,427
Grounds Maintenance and Repairs	6550	**************************************	1,522,028	288,776	5,713		1,816,517
Utilities	6570	0.00.00.00.00.00.00.00.00.00.00.00.00.0	·	4,844,870		***************************************	4,844,870
Other Operations and Maintenance of Plant	6590	***************************************	2,188,371	861,199	14,097	www.z. we man man zowa zowa zowa zowa zowa zowa zowa zowa	3,063,667
Total Operation and Maintenance of Plant	6500	0	12,545,654	7,532,663	581,329	0	20,659,646
Planning, Policymaking and Coordinations	6600		4,667,757	1,039,769	30,048		5,737,574

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710	And the control of th	1,021,074	624,327	5,775	e determination of a material contraction of a 125 material contra	1,651,176
Fiscal Operations	6720		3,242,925	62,517	39,342	ethacter attheamach was concern the read bloom	3,344,784
Human Resourses Management	6730		1,645,240	801,870	14,950		2,462,060
Noninstruct Staff Retirees' Benefits & Retirement *	6740	· · · · · · · · · · · · · · · · · · ·	3,290,463		en gers capers a re- se anna portane apericana apericana de como esta esta esta en el con-	a Anterior de alestant tara a ministrante l'addition i	3,290,463
Staff Development	6750	man nemman nemmanna man manaman new	465,878	160,915		and Many Control of Section Section 1995	626,793
Staff Diversity	6760	enneman vine - menanne en institutione (2000) e	370,054	93,072	ans a sanarakan masaa as Casamaka	e azdan andar wezena en armanien en eus	463,126
Logistical Services	6770		3,638,907	116,442	57,196	magagagaga, zaganga, magama ga, m,	3,812,545
Management Information Systems	6780		3,521,012	1,444,918	129,339	See de la communicación de communicación de la	5,095,269
Other General Institutional Support Services	6790	6,179	2,740,501	245,052	14,938	ak ak kanan ing pakanan atau ana ara-	3,006,670
Total General Institutional Support Services	6700	6,179	19,936,054	3,549,113	261,540	0	23,752,886
Community Services & Economic Development	6800						
Community Recreation	6810		6,489	80	PPC AND DEVELOPMENT OF THE PROPERTY OF THE PRO	COMMUNICATION CONTRACTOR CONTRACT	6,569
Community Service Classes	6820		210,034	45,228	and the second s	a destaction to the contraction of the contraction	255,262
Community Use of Facilities	6830		266,733	134			266,867
Economic Development	6840	er en en en en en en en en en en en en en	209,062	73,213	s and a second control of the second control	e . Discontratisco escontratisco en entre a centratisco en escontratisco en escontratisco en escontratisco en	282,275
Other Community Services & Economic Development	6890	C.C. O. 2000 04 04 05 05 05 05 05 05 05 05 05 05 05 05 05	723,004	18,328	ng , yan mangayan ya yanni yan magamayagan ya ya g	and the Property of States	741,332
Total Community Services	6800	. 0	1,415,322	136,983	. 0	0	1,552,305

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses (4000 - 5000)	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional		(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910	economica e e e e e e e e e e e e e e e e e e e	5,302	. 432	esta un ataren esta untre errora de esta esta esta esta esta esta esta est		5,734
Child Development Centers	6920		en en nomen anno en en en en en en en en en en en en en	3,377		e contractivo est destinato e en constituir de la contractivo del la contractivo del la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de la contractivo de	3,377
Farm Operations	6930	***************************************		o gammanaanaa arraga saa kalaanaa aanaa aanaa aa saa saa saa saa saa	and the second s		0
Food Services	6940	• ************************************		RURANC R CRUC TON SAME CONTRACT APPENDICULA CALCAL	and the state of t	*************************************	0
Parking	6950	8800 - 1900 P. D. C.	1,696,009	186,593	28,975		1,911,577
Student and Co-Curricular Activities	6960	Washama And At Adams and the control of	661,841	254,081		antigotici de la contrata de la compansa de la comp	915,922
Student Housing	6970	acamananan marka 200 mm 2000 mm ar ar 2000 mm	2,855	20.200 Statustional and and an income			2,855
Other Ancillary Services	6990	***************************************	, and an arragion as a recourse race accommons on the conse				0
Total Ancillary Services	6900	0	2,366,007	444,483	28,975	0	2,839,465
Auxiliary Operations	7000						
Contract Education	7010	3,193		21,931			25,124
Other Auxiliary Operations	7090	e	159,351	······································	1600-100-100-1-100-100-100-100-100-100-1	CONTRACTOR STATE S	159,351
Total Auxiliary Operations	7000	3,193	159,351	21,931	0	0	184,475

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100		1,475,185	75,143	83,068		1,633,396
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			***************************************	ante, de cama commencia este da commencia este de la composició de la composi de la composició de la composició de la composició de la composi	CARLO MORRO A A A A A A A A A A A A A A A A A A	
Tax revenue Anticipation Notes	7220		.* · · · · · · · · · · · · · · · · · · ·				0
Other Financing	7290		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		ic www.com.com.com.com.com.com.com.com.com.com	nada na nanani na sana minana sanana siyasi s	0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	. 0	C
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310	.v., .v., .v., .v., .v., .v., .v., .v.,				2,500,000	2,500,000
Student Aid	7320	······································				11,622	11,622
Other Outgo	7390				nishini di 2 minishini matani bahki 2 dhindi ndanirani.	730,073	730,073
Total Transfers, Student Aid and Other Outgo	7300	0	. О	0	0	3,241,695	3,241,695
Sub-Total Non-Instructional Activites		2,987,973	109,978,992	19,536,401	2,438,783	4,582,732	139,524,881
Total Expenditures General Fund: activities *		111,798,947	110,014,290	23,434,134	6,334,547	4,582,732	256,164,650

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

Budget Year: 2018-2019

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	201	8-2019 Appropriations Limit:	T		
or was assessed	A.	2017-2018 Appropriations Limit:	tere e un servición su tente transportante de servicionados. Es es continuos de la continuo del continuo de la continuo del continuo de la continuo del continuo de la continuo de la continuo de la continuo del continuo de la continuo del continuo del continuo de la continuo del continuo del continuo de la continuo de la continuo de la continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del continuo del		\$332,768,619
	B.	2018-2019 Price Factor:	1.0367	0.000	
	C.	Population factor:		***************************************	
contractory		1. 2016-2017 Second Period Actual FTES	34,706.40		en a servica den 1827 etter harringskapan attacher 1821.
		2. 2017-2018 Second Period Actual FTES	32,295.40	Market Andrew Control	
0.000.000	ia. Source	3. 2017-2018 Population change factor (C2/C1)	0.9305	NOTIFE TO A TO A TO A TO A TO A TO A TO A TO	XXXV SCO. INVESTMENT CONTRACTOR AND AND AND AND AND AND AND AND AND AND
	D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)	··· • • • • • • • • • • • • • • • • • •		\$321,005,032
Acceptant Acceptance	E.	Adjustments to increase limit:	en en en en en en en en en en en en en e		
**********	1	1. Transfers in of financial responsibility	· Variation of a state of the control of the contro	\$0	8 90 0 0 1996 8 16 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		2. Temporary voter approved increases	ii. — Chicles Albair (Chi., Alba., Albair albaireann ann ath a' an Aonaineann	. 0	6-18-1-190-190-190-190-1-120-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
		3. Total adjustments - increase			0
	. 5.000	Sub-Total (D + E.3)	tale to the transmission of the country of the coun	er er er er er er er er er er er er er e	\$321,005,032
	F.	Adjustments to decrease limit:	· · · · · · · · · · · · · · · · · · ·		
2.000xxx		1. Transfers out of financial responsibility		\$0	e e in angle earann geann in naisinil e na casas e
		2. Lapses of voter approved increases	60 - 1 of 0000000000000000000000000000000000	.0	Nice and effort on the conduction of the conduct
		3. Total adjustments - decrease	to a final financia di tito financia di tito di tito di tito di tito di tito di tito di tito di tito di tito d		0
	G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$321,005,032
I.	201	 8-2019 Appropriations Subject to Limit:			
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	2 - 2 - 20 - 20 - 20 - 20 - 20 - 20 - 2		97,630,305
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
	C.	Local Property taxes		······································	97,100,000
	D.	Estimated excess Debt Service taxes	AND THE STATE OF T		0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.	was many y managa ang ang ang ang ang ang ang ang an		0
/v.c./**********	F.	Interest on proceeds of taxes	1 a 2 - 6 - 6 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7		54,211
**********	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	· · · · · · · · · · · · · · · · · · ·	***************************************	125,759
	Н.	2018-2019 Appropriations Subject to Limit			\$195,058,757

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

	Object	Fund:	Fund: 11		12	Fund:	10
	Code	UNRESTRICTED	SUBFUND	RESTRICTED	SUBFUND	TOTA	L
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			5,555,965	5,479,664	5,555,965	5,479,664
State Revenues	8600	117,903,020	106,198,831	34,509,443	53,143,562	152,412,463	159,342,393
Local Revenues .	8800	112,452,413	118,125,174	4,273,775	4,656,816	116,726,188	122,781,990
Total Revenues		230,355,433	224,324,005	44,339,183	63,280,042	274,694,616	287,604,047
EXPENDITURES:							
Academic Salaries	1000	97,010,480	90,371,779	8,067,068	6,850,836	105,077,548	97,222,615
Classified Salaries	2000	46,420,461	50,661,068	16,525,522	15,314,865	62,945,983	65,975,933
Employee Benefits	3000	47,761,555	46,636,308	6,028,151	6,095,188	53,789,706	52,731,496
Supplies and Materials	4000	1,965,283	4,805,836	3,042,343	19,163,561	5,007,626	23,969,397
Other Operating Expenses and Services	5000	13,760,094	19,425,290	4,666,414	15,690,239	18,426,508	35,115,529
Capital Outlay	6000	1,443,493	10,021,233	4,891,054	5,130,355	6,334,547	15,151,588
Total Expenditures		208,361,366	221,921,514	43,220,552	68,245,044	251,581,918	290,166,558
Excess /(Deficiency) of Revenues over Expenditures		21,994,067	2,402,491	1,118,631	(4,965,002)	23,112,698	(2,562,511)
Other Financing Sources	8900	1,081,156	1,057,988		40,908	1,081,156	1,098,896
Other Outgo	7000	3,169,502	2,571,848	1,413,230	578,156	4,582,732	3,150,004
Net Increase/(Decrease) in Fund Balance		19,905,721	888,631	(294,599)	(5,502,250)	19,611,122	(4,613,619)
BEGINNING FUND BALANCE:	′						
Net Beginning Balance, July 1	9010	59,164,219	79,069,940	5,880,286	5,585,687	65,044,505	84,655,627
Prior Years Adustments	9020				## 200-100-0000000000000000000000000000000	0	
Adjusted Beginning Balance	9030	59,164,219		5,880,286		65,044,505	
Ending Fund Balance, June 30		79,069,940	79,958,571	5,585,687	83,437	84,655,627	80,042,008

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

	Object Code	Fund: BOND INTER	!	Fund:		Fund:	29
·		REDEMPTION FUND		AND REDEMP		OTHER DEBT SE	RVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	234,889	**************************************				
Local Revenues	8800	38,255,109	37,744,147				
Total Revenues		38,489,998	37,744,147	0	0	0	0
Other Financing Sources	8900	·			. 4		
Interfund Transfers In	8981			0.0000.00000.00000.000.000.000.000.000	er og værer være og og værer filler værer en en en en en en en en en en en en en		
Other Incoming Transfers	8983		***************************************		entere del compresidor est ellectric destidor ellectric de ellectric de ellectric de ellectric de ellectric de		
Total Other Financing Sources		0	0	. 0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100				es establica e e e e e e e e e e e e e e e e e e e		described to the second second second second second second second second second second second second second se
Debt Reduction	7110	34,230,000	35,595,000		udanna ddaganan - 2 dddda chafu allac selana charac		
Debt Interest and Other Service Charges	7120	5,118,203	4,282,501			- A 2000-1900 - 1 - 2000 - 200 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2000 - 2	
Transfers Outgoing	7300 & 7400			en samme distributed and the second second and the control of the	adinar nasana mata asar asar an mata mata na tiraka asar a		
Reserve for Contingencies	7900				North Control of the	24	a variation and the variation and the variation of the second
Total Other Outgo	7000	39,348,203	39,877,501	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(39,348,203)	(39,877,501)	0	0	0	0
Net Increase/Decrease in Fund Balance		(858,205)	(2,133,354)	.0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	40,743,896	39,921,066		0	***************************************	0
Prior Years Adustments	9020	35,375				Commission Commission (Commission Commission	80 C X C C C 20 C C C C C C C C C C C C C C C
Adjusted Beginning Balance	9030	40,779,271		. 0		0	
Ending Fund Balance, June 30		39,921,066	37,787,712	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

:	Object	FUND:	31	FUND	32	FUND	33
	Code	BOOKSTORI	BOOKSTORE FUND		FUND	CHILD DEVELOP	MENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					19,575	23,000
State Revenues	8600				and the second s	114,270	125,361
Local Revenues	8800	4,362,582	5,059,856	226,267	210,000	130,456	140,570
Total Income		4,362,582	5,059,856	226,267	210,000	264,301	288,931
Expenditures						<u>.</u>	
Academic Salaries	1000						
Classified Salaries	2000	1,045,796	1,022,614	ennamente en en en en en en en en en en en en en	ini i saman mana manan ka kana mana sa	514,315	519,001
Employee Benefits	3000	305,882	322,918			159,297	192,552
Supplies and Materials	4000	3,527,533	3,566,909	. A		22,627	25,577
Other Operating Expenses and Services	5000	119,454	131,415	16,000	e neministratura nemeroka eta eta eta eta eta eta eta eta eta et	37,162	1,801
Capital Outlay	6000	65,279	16,000		135,000	1,309	
Total Expenditures		5,063,944	5,059,856	16,000	135,000	734,710	738,931
Excess /(Deficiency) of Revenues over Expenditures		(701,362)	0	210,267	75,000	(470,409)	(450,000)
Other Financing Sources	8900		·			470,409	450,000
Other Outgo	7000			75,000	75,000		
Net Increase/(Decrease) in Fund Balance		(701,362)	0	135,267	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,565,721	864,359	2,357,201	2,492,468	2,556	2,556
Prior Years Adustments	9020		· /// (((() () () () (() () () () (() () () (
Adjusted Beginning Balance	9030	1,565,721		2,357,201		2,556	
Ending Fund Balance, June 30		864,359	864,359	2,492,468	2,492,468	2,556	2,556

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

	Object Code	FUND FARM OPERA		FUND REVENUE BOND I		FUND 39 OTHER SPECIAL REVENUE FUND		
Description	-	Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100					·		
State Revenues	8600		an ann ann an Romann ann an an Air an Airean ann an	and the state of t	er o verenda o constituida describir de la constituida de la constituida de la constituida de la constituida d	Marketon and Marketon Community of Community of Community of Community of Community of Community of Community	ec en em em em em em em em em em em em em em	
Local Revenues	8800		engle on har analysis to the entire President					
Total Income -		0	C	0	0	0		
Expenditures								
Academic Salaries	1000					^		
Classified Salaries	2000		eraning van eer eer eer eer eer eer van de eerste van de eerste van de eerste van de eerste van de eerste van 'e	COMMISSION C. ALTON CO. CONTROL CO. C. CO. CO. CO. C.	2000/2000/00 May 1 - 195 2 5 100 may 1 100 may 100 may 100 may 100 may 100 may 100 may 100 may 100 may 100 may	o		
Employee Benefits	3000				er i zagregori (za representa e constituire de la constituire de l		, garagayang yang ayayan mara	
Supplies and Materials	4000	**************************************	· · · · · · · · · · · · · · · · · · ·		tennetstannen ett väntassi (Capusi desamus te	ert was en er oars eer stat van van een op op op op op op op op op op op	e de Promitibilità de la celebratica del 1 e 1 e 1 e 1 de 1 de 1 de 1 de 1 d	
Other Operating Expenses and Services	5000			and and and an extension of the control of the cont	Commission of the second of th	and the same of the same and the same of t	200 Adds A2 - 4 2	
Capital Outlay	6000	MANAGES CONTRACTOR CON					error (wegger of the secret of the secret of the secret	
Total Expenditures		0	C	0	0	0		
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	- 0	0	(
Other Financing Sources	8900				·			
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		0	0	. 0	. 0	0	(
Begining Fund Balance:								
Net Beginning Balance, July 1	9010		0	.	0		(
Prior Years Adustments	9020	**************************************	OTHER DESIGNATION OF THE PROPERTY OF THE PROPE			, manana sa sanasan manana manana sa sana sa sa sa sa sa sa s	r - remander overskeren verk verkendereken och	
Adjusted Beginning Balance	9030	0		0		0	••••••••••••••••••••••••••••••••••••	
Ending Fund Balance, June 30		0	0	0	0	0		

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

	Object	FUND:	41	FUND	42	FUNE) 43	
	Code	Code CAPITAL QUTLAY PROJECTS FUND R			ISTRUCTION FUND	GENERAL OBLIGATION BOND FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100							
State Revenues	8600	3,174,141	657,855	e nagana canan caracana anno anno anno anno anno anno anno				
Local Revenues	8800	3,840,367	500,000	1,281,348	1,007,000	Construction of the second second second second second second second second second second second second second	magaaga egamagan arku - emaga za eeri ye a r	
Total Income		7,014,508	1,157,855	1,281,348	1,007,000	0	. (
Expenditures								
Academic Salaries	1000			,				
Classified Salaries	2000	268,437	452,156	e in section e via manifer in the section e via a constitution e via e via e via e via e via e via e via e via			an Anim Panda An addit Chanda An an An annia an an an	
Employee Benefits	3000	82,677	152,010		· · · · · · · · · · · · · · · · · · ·		Approximate Approximate in State of Lind of the Heat, To the co	
Supplies and Materials	4000	74,613	10,638	enderne in dek Sometade nammer (1860) (1860) (1860) (1860) (1860)	5,093	enertone ne ne nette e Venez Zzolobet 1400 en	e maner su e manerone mentre e este e e en e	
Other Operating Expenses and Services	5000	1,406,482	1,129,231	292,539	116,757	THE MANAGES CITY TO BUTCHES MINES AND HARM HOROLOGY		
Capital Outlay	6000	4,921,681	45,716,108	8,871,648	94,053,781	-	of each major to year, and and any to specie, a	
Total Expenditures		6,753,890	47,460,143	9,164,187	94,175,631	0	(
Excess /(Deficiency) of Revenues over Expenditures		260,618	(46,302,288)	(7,882,839)	(93,168,631)	0	<u> </u>	
Other Financing Sources	8900	2,500,000	4,000,000			and an entre exemple of a first two		
Other Outgo	7000	1,000,000	1,000,000					
Net Increase/(Decrease) in Fund Balance		1,760,618	(43,302,288)	(7,882,839)	(93,168,631)	o	(
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	59,506,437	61,267,055	101,051,470	93,168,631		C	
Prior Years Adustments	9020							
Adjusted Beginning Balance	9030	59,506,437		101,051,470		0		
Ending Fund Balance, June 30	-	61,267,055	17,964,767	93,168,631	0	0	C	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

	Object	FUND:	51	FUND	52	FUND 53		
44.	Code	Code BOOKSTORE FUND		CAFETERI	A FUND	FARM OPERATIONS		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:		, ,						
Local Revenues	8800	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·		ANG Engel (America) (ANG ANG ANG ENGLAND ANG ANG ANG ANG ANG ANG ANG ANG ANG ANG	ellina ann an San an Ann an Ann an Ann an Ann an Ann an San	
Other Financing Sources	8900			23.3.000.00.000.000.000.000.00000000000		LE PRE ANALONIE IN TRIBUTA REPORT TOTALISE STATE		
Total Income		0	0	0	0	0		
Cost of Sales	5890	A - A - A - A - A - A - A - A - A - A -						
Gross Profit or Loss		0	0	0	0	0		
Expenditures								
Academic Salaries	1000				٠.		,	
Classified Salaries	2000		SERECONTRACTORISMENTS		-c-mc	ne, neropose, serope a ser ser en en en estado en en en en en en en en en en en en en	**	
Employee Benefits	3000				e and the sign of the and the sign of the			
Supplies and Materials	4000	and the description of the descr	e e e e e e e e e e e e e e e e e e e		Andrew Server (1995) of the Control		Carl Sandara and and an artist of the Artist of Community (Artist of Com	
Other Operating Expenses and Services	5000		,	* ;				
Capital Outlay	6000					10000000000000000000000000000000000000	en concern manufacture en man man montrocurren e	
Total Expenditures	······	0	0	0	0	0		
Net Profit or Loss		0	0	0	0	0		
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010		. 0		0			
Prior Years Adustments	9020	??????????????????????????????????????				no , , , , , , , , , , , , , , , , , , ,		
Adjusted Beginning Balance	9030	0		o		0		
Ending Fund Balance, June 30		0	. 0	0	0	0		

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

	Object	FUND:	59	T				
	Code	OTHER ENTERPRISE FUND Actual Budget						
Description	-							
REVENUES:								
Local Revenues	8800	-		e de la composição de membra de la desta de la composição de la composição de la composição de la composição d			**************************************	
Other Financing Sources	8900							
Total Income		0		0		•		
Cost of Sales	5890							
Gross Profit or Loss		0		o	`			
Expenditures								
Academic Salaries	1000			14				
Classified Salaries	2000		everyamore, en ences vidos concavios.	CONTRACTOR OF THE CONTRACTOR O	1900 - 7 10 20 HQ 10 (30 - 10 (30 Q) 10 (30 Q) 10 (30 Q) 10 (30 Q) 10 (30 Q) 10 (30 Q) 10 (30 Q) 10 (30 Q)	v	The commence of the state of th	
Employee Benefits	3000			20 Sec - 110 Auto - 1110 Summan (111 111 111 111 111 111 111 111 111 1		and also make at and a complete something than a		
Supplies and Materials	4000	***************************************			err voessermin massaranskasser errassar	- more an analysis analysis for the second and the	. Markanan markan meneringan di araw d	
Other Operating Expenses and Services	5000	***************************************						
Capital Outlay	6000		- managaria e comano mendes		-			
Total Expenditures	·····	0		ס				
Net Profit or Loss		0	(
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		0	(
Begining Fund Balance:			***************************************					
Net Beginning Balance, July 1	9010		Ç					
Prior Years Adustments	9020		······································		0.000,000,000,000,000,000,000,000,000,0			
Adjusted Beginning Balance	9030	0						
Ending Fund Balance, June 30		0	(

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

	Object	FUND: 61		FUN	D 69		***************************************
	Code	SELF-INSURA	NCE FUND	OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:					·		
Local Revenues	8800	6,272,384	7,094,732	et to to the selection of the selection	-	and amount amount from the original distance of from	TO THE RESERVE OF THE PROPERTY
Other Financing Sources	8900	***************************************		M) 666/067 (001.61.4 M) . 1/106/M (001.00 1.00.)			TO THE ORDER OF A STATE OF THE A STA
Total Income		6,272,384	7,094,732	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	227,090	228,648			gille Millianna San a Cacharanddd Caran V. Ar yng Maran P.S. Al Sallada a cach	
Employee Benefits	3000	4,930,066	5,761,609				***************************************
Supplies and Materials	4000	***************************************	500			and a succession in the contract of the succession of the	
Other Operating Expenses and Services	5000	17,101	3,079,616	A A A A A A A A A A A A A A A A A A A		anna ta curada com santo e traba intratado no materia.	Marie and about the start of th
Capital Outlay	6000	CONTROL OF THE CONTRO		merronom di statione ne alla contamina di statione de second	anna a a a a a a a a a a a a a a a a a	e taman tank amanda katas adam dammaka	
Total Expenditures		5,174,257	9,070,373	0	0		
Net Profit or Loss		1,098,127	(1,975,641)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,098,127	(1,975,641)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	30,586,576	31,684,703		. 0		
Prior Years Adustments	9020			·			
Adjusted Beginning Balance	9030	30,586,576	***************************************	0			
Ending Fund Balance, June 30		31,684,703	29,709,062	0	0		

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

	Object	FUND:	71	FUND	72	FUND 73		
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100				·			
State Revenues	8600		and a factor of a second substitution of the second		the standard on the trade of account a dead and so the site of a s	on the control of the	Anales des estables and a second color of the second	
Local Revenues	8800	313,213	316,100	16,776	15,000		ervenis a real sensame es cui c	
Total Income	***************************************	313,213	316,100	16,776	15,000	. 0		
Expenditures								
Academic Salaries	1000		,	f				
Classified Salaries	2000	62,493	124,979		er olimeta indicessor especial el la proposa el la proposa el la proposa el la proposa el la proposa el la prop	A	en ien erennen siere ihre ihre ihre ihre ihre ihre ihre	
Employee Benefits	3000	4,804	28,997		a mass Annual Court - the Carton of America		egonomicologica, progressiva, con progressiva, con	
Supplies and Materials	4000	46,763	43,811	-	Managarah Pada Arabar Manasana a Santa Santa Santa	AND THE RESIDENCE OF THE CONTRACTOR OF THE STREET		
Other Operating Expenses and Services	5000	80,425	92,900	6,037	15,000		okanovi sii oka - kinder e ka - kinder essa -	
Capital Outlay	6000	28,399	10,413	en en en en en ensekon neken i in die kokenenske indeke in die	annone de la constanta de la constanta de la constanta de la constanta de la constanta de la constanta de la c	V 10. 10. 10. 10. 10. 10. 10. 10. 10. 10.		
Total Expenditures		222,884	301,100	6,037	15,000	0	***************************************	
Excess /(Deficiency) of Revenues over Expenditures		90,329	15,000	10,739	0	0	,	
Other Financing Sources	8900							
Other Outgo	7000	15,000	15,000			·		
Net Increase/(Decrease) in Fund Balance		75,329	0	10,739	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	875,045	950,374	94,298	105,037			
Prior Years Adustments	9020		errania en la compania en la compan	Commence introductions (MANOCHIER MANOCHIER ENG. 1911)	ran den van en den naar kan in 'n de reken van de de			
Adjusted Beginning Balance	9030	875,045	***************************************	94,298	i	0	***************************************	
Ending Fund Balance, June 30		950,374	950,374	105,037	105,037	0		

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

	Object			FUND	75	FUND 76		
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & FUNI		INVESTMENT TRUST FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	53,931,298	54,314,749					
State Revenues	8600	7,278,787	7,449,892			and and the second seco	en austrud vid verdadt. Modberversterde de van diende de te	
Local Revenues	8800	85,345	enalista (n. 1900). T				o e de la composition della co	
Total Income		61,295,430	61,764,641	0	0	0		
Expenditures				,				
Academic Salaries	1000							
Classified Salaries	2000		Marion Carlo Company (Carlo Company Carlo Carlo Company Carlo Carlo Company Carlo		Carrier (1984) - Marie Carrier (1984) - Carrier (1984) - Carrier (1984) - Carrier (1984)			
Employee Benefits	3000	2000 - 100 -					<u>, , , , , , , , , , , , , , , , , , , </u>	
Supplies and Materials	4000	onemente en en en en en en en en en en en en en			anadis i saadis Promodiliik kaldisele sadasidasis ahki ne			
Other Operating Expenses and Services	5000	4,189	***************************************			6.000 A 10.000 AN AN AN AN AN AN AN AN AN AN AN AN AN		
Capital Outlay	6000	er e veren ar ar a en er ar er ar ar ar even et ar even en er ar even en er ar even en er e		a annua a de la composition della composition de		na mentra di dina menanti ne di s	THE STATE OF THE S	
Total Expenditures		4,189	0	0	0	0		
Excess /(Deficiency) of Revenues over Expenditures		61,291,241	61,764,641	0	0	0		
Other Financing Sources	8900							
Other Outgo	7000	61,291,241	61,764,641					
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	50,000	50,000	0	0			
Prior Years Adustments	9020	to color terminals in the property of the prop	enera entre a serva i el como penera i ancian e acciana e del	managan waka mani makama ila nan kama asan mana ka na ka bara	errorrors and constraint and enterior of the e	COLUMN COSCIO AND SOCIAL MARCO	and the second of the second o	
Adjusted Beginning Balance	9030	50,000		0		0		
Ending Fund Balance, June 30		50,000	50,000	0	, 0	0	1	

For Actual Year: 2017-2018

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Budget Year: 2018-2019

Fiduciary Funds Group

860 NORTH ORANGE

For Actual Teal 2017-2016 Budget	Year: 2018-2019	Fiduciary F	unds Group				
	Object	FUND: 7	7	FUND 79			
	Code	DEFERRED COMPENSAT	TION TRUST FUND	OTHER TRUST FUNDS			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	antenna dia kaika kenta dia kentang sakatan sebagai sa kalabasa sakatan sakatan dia kenangga di sakatan dia ke	namanan arang arang arang arang arang arang arang arang arang arang arang arang arang arang arang arang arang I	MARAKAN MARARA TERPATAN PERSAMBAN PERSAMBAN PERSAMBAN PERSAMBAN PERSAMBAN PERSAMBAN PERSAMBAN PERSAMBAN PERSAM Persamban Persamban	- Committee we have a committee of the c		
Local Revenues	8800		VVV vietnis siem verreiter vietnis austria (n. 1800). 18. m. i vietnis siem siem siem sie vietnis siem sie vie	1,655,581	1,735,83		
Total Income		0	0	1,655,581	1,735,83		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	waxaan ahaan ahaan ahaan ahaan ahaan ahaan oo ka ahaan oo ka ahaan ahaan ahaan ahaan ahaan ahaan ahaan ahaan a	· · · · · · · · · · · · · · · · · · ·	45,853	125,08		
Employee Benefits	3000	entrone a ser e es entropassemos y entropos socios, ser super e o y em y entropos entropos y entropos y establista de la companya del companya de la companya de la companya del companya de la companya del la companya de la companya	2000-200-200-200-000-000-000-000-000-00	3,098	32,24		
Supplies and Materials	4000	entrativis antia kiikain on romanin et en amanakses et era esta esta esta esta esta esta esta est	enn mere en en en en en en en en en en en en en	15,187	151,06		
Other Operating Expenses and Services	5000	en et en de Mariera de esta la 1830. La 1841 de 1841 de 1844 de 1844 de 1844 de 1845 de 1845 de 1845 de 1845 d La companya de esta la 1830 de 1845 de 1845 de 1845 de 1845 de 1845 de 1845 de 1845 de 1845 de 1845 de 1845 de	electrical and the second of t	437,595	268,03		
Capital Outlay	6000			7,685	14,16		
Total Expenditures		0	0	509,418	590,579		
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,146,163	1,145,257		
Other Financing Sources	8900			231,096	228,533		
Other Outgo	7000			1,300,166	2,732,146		
Net Increase/(Decrease) in Fund Balance		0	0	77,093	(1,358,356		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		o	2,650,738	2,727,831		
Prior Years Adustments	9020	and and the second of the seco		ent in det commence conservações e a migraga compagações para come.			
Adjusted Beginning Balance	9030	0		2,650,738			
nding Fund Balance, June 30		0	0	2,727,831	1,369,475		

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Activity Classification	Activity Code	Unrest	Unrestricted			d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209			2,836,659	eter mentenna erromanistratura in erromanistratura erroma
Adjustments	9020			990. A 00.00 A 4.00 A 00.00 A 000. A 000 A 000 A 000 A 000 A 000 A 000 A 000 A 000 A 000 A 000 A 000 A 000 A 0			
Adjusted Beginning Balance	9030		8,209			2,836,659	
Actual Fiscal Year Data	· · · · · · · · · · · · · · · · · · ·		997901199999999999999999999999999999999			<u>-</u>	
State Lottery Proceeds:	8681		6,051,618			2,325,591	
		· · · · · · · · · · · · · · · · · · ·				Instructional	
	. [Instructional 8	& Institutional			Materials	
	İ	Unrest	tricted		,	Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000	-		internacionale de la región de la describación de la color de consecuención de la color de consecuención de la	0	75 C.T. (1446) E.A.	0
Employee Benefits	3000	C - 11 A - 2000 - 11 A - 20 A			· 0		0
Supplies & Materials	4000						emanec ana serra remembraharan rena sana
Software	4100				0	13,184	13,184
Books, Magazines, & Periodicals	4200				0	19,196	19,196
Instructional Supplies & Materials	4300				0	1,011,626	1,011,626
Noninstructional Supplies & Mtrls	4400				0	941 Carlot Carlot Carlot	0
Total Supplies and Materials		0	. 0	0	0	1,044,006	1,044,006
Other Operating Expenses and Services	5000	38,775	6,012,843	71 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	6,051,618	229,809	6,281,427
Capital Outlay	6000				`\		
Library Books	6300				0	128,295	128,295
Equipment.	6400				6 :		e mark a min made cold and in the bottom in a 12 status
Equipment - Additional	6410		2.000 A A. A. A. A. A. A. A. A. A. A.		·. 0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	128,295	128,295
Other Outgo	7000				0		0
Total Expenditures		38,775	6,012,843	0	6,051,618	1,402,110	7,453,728
Ending Balance					8,209	3,760,140	3,768,349

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: 2017-2018

Budget Year: 2018-2019

District ID: 860

Activity Classification	Activity Code	Unres	tricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	***************************************	8,209		e an seu congruentamentamen antimas mutuus suutus.	3,760,140	000 C 0000 000 000 C 100 000 000 000 000
Adjustments	9020	·	SS 300 TO TO TO TO TO TO TO TO TO TO TO TO TO				
Adjusted Beginning Balance	9030	***************************************	8,209	e-a-r-aaa-aaa-aa-aa-aa-aa-a-a-a-aa-aa-aa-	**************************************	3,760,140	7,2000k 0000 000
Budget Fiscal Year Data				20 0 10 00000000 11 11 10 10 000000 11 000 11 000 11 000 11 11			
State Lottery Proceeds:	8681	· · · · · · · · · · · · · · · · · · ·	5,027,640	***************************************	rans	1,764,668	x ====================================
						Instructional	
		Instructional	& Institutional			Materials	
		Unres	tricted			Propostition 20	Total
	į į	Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures				,		,	
Academic Salaries	1000	***************************************		******************************	0		0
Classified Salaries	2000	***************************************			0		0
Employee Benefits	3000	······································	1.210.00 0 110.00.00 100 00 00 100 00 00 00 00 00 00 00 00	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	0		0
Supplies & Materials	4000	······································		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	s - a stantant (1900) and an anti-anti-anti-anti-anti-anti-anti-anti-		25 00.00 0000 00 00 00 00 00 00 00 00 00 0
Software	4100		***************************************		0	84,617	84,617
Books, Magazines, & Periodicals	4200	. 25. 20.00 000 000 000 000 000 000 000 000		**************************************	. 0	17,400	17,400
Instructional Supplies & Materials	4300				0	5,266,591	5,266,591
Noninstructional Supplies & Mtrls	4400		**************************************		0		0
Total Supplies and Materials		0	· 0	0	0	5,368,608	5,368,608
Other Operating Expenses and Services	5000		5,035,849		5,035,849	81,200	5,117,049
Capital Outlay	6000						
Library Books	6300				Ō	75,000	75,000
Equipment	6400	**************************************	***************************************			·	**************************************
Equipment - Additional	6410				0		0
Equipment - Replacement	6420		•••••••••••••••••••••••••••••••••••••••		0	1985 A. C. C. C. C. C. C. C. C. C. C. C. C. C.	0
Total Capital Outlay		0	0	0	0	75,000	75,000
Other Outgo	7000	***************************************	***************************************		0		. 0
Total Expenditures		0	5,035,849	0	5,035,849	5,524,808	10,560,657
Ending Balance		***			0	0	4

For Actual Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

EPA Revenue 28,926,088

		Salaries and	Operating	Capital	
	Activity	Benefits	Expenses	Outlay	
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	28,926,088	0	0	28,926,088
TOTAL		28,926,088	0	0	28,926,088

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

	STRS	PERS		Increase	
iscal Year	Amount	Amount	Total	Amount	Rate
2015-16	7,899,691	4,944,787	12,844,478	N/A	N/A
2016-17	9,793,992	5,990,183	15,784,175	2,939,697	22.89%
2017-18	11,948,830	6,981,107	18,929,937	3,145,762	19.93%
2018-19	9,283,777	8,521,395	17,805,172	-1,124,765	-5.94%
2019-20	10,338,752	9,813,144	20,151,896	2,346,724	13.18%
2020-21	10,891,901	11,086,966	21,978,867	1,826,971	9.07%

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

Yes

Explain Yes or No

We continue to take the base augmentation received from the State and designate it to address these current and future PERS and STRS rate increases.