

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.

K. Max for F. Williams
District Chief Business Officer

10/15/18
Date

Cheryl Marshall
District Superintendent

10/17/18
Date

Contact: Fred Williams

(714) 808-4746

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

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
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		49,353,408
Other	1300	28,927,659	28,927,659		28,927,659
Total Instructional Salaries		78,281,067	78,281,067	0	78,281,067
Non-Instructional Salaries					
Contract or Regular	1200		17,681,252	560,035	18,241,287
Other	1400		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
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				0
Total Expenditures Prior to Exclusions		108,534,211	203,082,593	3,835,280	206,917,873

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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		28,111		28,111
Student Transportation	6491		78,249		78,249
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,103,145		3,103,145
Objects to Exclude	Object Code				
Rents and Leases	5060		79,291		79,291
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		6,051,618		6,051,618

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,566,803	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 Instructors		105,967,408	191,175,376	3,835,280	195,010,656
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

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	7		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			0
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			
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			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

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	211,913		211,913
Restricted Fund Balance	9752		5,585,687	5,585,687
Committed Fund Balance	9753	6,337,728		6,337,728
Assigned Fund Balance	9754	23,936,710		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		102,976,878	21,335,730	124,312,608

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	39,833,206		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	87,860		
Due from Other Funds	9140			
TOTAL ASSETS		39,921,066	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	39,921,066		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	1,151,729	2,431,260				
In County Treasury	9112			22,732			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	47,955	61,208	31			
Due from Other Funds	9140			70,412			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	549,702					
Prepaid Items	9220						
TOTAL ASSETS		1,749,386	2,492,468	93,175	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	738,909		15,283			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			75,336			
Temporary Loans	9550	146,118					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		885,027	0	90,619	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,426,646		
In County Treasury	9112	56,817,826	95,078,351	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	459,243	129,980	
Due from Other Funds	9140	3,184,796	15,900	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		61,888,511	95,224,231	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	569,988	2,053,200	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	51,468	2,400	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		621,456	2,055,600	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	61,267,055	93,168,631	
Total Designated Fund Balance		61,267,055	93,168,631	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		61,267,055	93,168,631	0
TOTAL LIABILITIES AND FUND EQUITY		61,888,511	95,224,231	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

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

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

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

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	29,480,219	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	40,206	
Due from Other Funds	9140	5,864,997	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		35,460,422	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,361,141	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	414,578	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,775,719	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	3,775,719	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752	31,609,703	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		31,684,703	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		31,684,703	0
TOTAL LIABILITIES AND FUND EQUITY		35,460,422	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	628,426	104,385		158,912	41,897			11,913,822
In County Treasury	9112				7,492,690				4,221,237
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	475,873							1,425,351
Accounts Receivable	9130	15	652		1,160,933	28,324			3,463,434
Due from Other Funds	9140				76,275				1,353,682
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,104,314	105,037	0	8,888,810	70,221	0	0	22,378,026

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	63,455			7,894,832				10,787,542
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				108,976				
Temporary Loans	9550	90,485				70,221			8,862,653
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				835,002				
Total Current Liabilities and Deferred Revenue		153,940	0	0	8,838,810	70,221	0	0	19,650,195
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	153,940	0	0	8,838,810	70,221	0	0	19,650,195

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	950,374	105,037		50,000				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								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		588,725	588,725
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		171,572	171,572
Student Financial Aid	8150		100,910	100,910
Veterans Education	8160		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 Revenues	8100	0	5,555,965	5,555,965
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			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			0
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 Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		22,436,701	22,436,701

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	28,926,088		28,926,088
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,320,854	2,320,854
State Tax Subventions	8670			
Homeowners' Property Tax Relief	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 Revenues	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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	65,684,971		65,684,971
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		2,221,705
Education Revenues Augmentation Fund (ERAF)	8817	9,742,287		9,742,287
Redevelopment Agency Funds - Pass Through	8818	1,098,073		1,098,073
Redevelopment Agency Funds - Residual	8819	6,536,855		6,536,855
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	19,149		19,149
Other Contract Services	8832	38,025	220,803	258,828
Sales and Commissions	8840	421,462		421,462
Rentals and Leases	8850	1,879,716		1,879,716
Interest and Investment Income	8860	1,251,564		1,251,564
Student Fees and Charges	8870			
Community Services Classes	8872	405,810		405,810
Dormitory	8873			0
Enrollment	8874	12,919,773		12,919,773
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	60,822	1,718,453	1,779,275
Instructional Materials Fees and Sales of Materials	8877	165,092		165,092
Insurance	8878			0
Student Records	8879	133,528		133,528
Nonresident Tuition	8880	4,285,518		4,285,518
Parking Services and Public Transportation	8881		2,314,988	2,314,988
Other Student Fees and Charges	8885	174,492		174,492
Other Local Revenues	8890	1,181,942	19,531	1,201,473
Total Local Revenues	8800	112,452,413	4,273,775	116,726,188
Total Revenues		230,355,433	44,339,183	274,694,616

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	269,269	4,399	24,733	1,765		300,166
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						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		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		6,416,250
Engineering and Related Industrial Technology	0900	4,955,946		539,656	856,265		6,351,867
Fine and Applied Arts	1000	12,029,981	8,179	543,066	1,110,494		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			322,121
Humanities(Letters)	1500	15,358,641		300,761	33,075		15,692,477
Library Science	1600	265,311					265,311
Mathematics	1700	9,716,680		68,383	16,132		9,801,195
Military Studies	1800						0
Physical Sciences	1900	6,497,208	232	146,443	93,414		6,737,297
Psychology	2000	2,347,753					2,347,753
Public Affairs and Services	2100	349,625		9,018			358,643
Social Sciences	2200	9,676,845		51,902			9,728,747
Commercial Services	3000	2,445,144	23	108,203	18,015		2,571,385
Interdisciplinary Studies	4900	12,931,275	19,194	808,101	539,823		14,298,393
Instruc 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*		111,798,947	110,014,290	23,434,134	6,334,547	4,582,732	256,164,650

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		18,830,944	1,871,086	447,937		21,149,967
Course and Curriculum Development	6020		135,733				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		4,745,878
Media	6130		538,435	1,696			540,131
Museums and Galleries	6140		11,018				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						
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 Counseling and Guidance		0	16,556,407	499,491	210,183	0	17,266,081

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		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						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			4,844,870			4,844,870
Other Operations and Maintenance of Plant	6590		2,188,371	861,199	14,097		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).

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,021,074	624,327	5,775		1,651,176
Fiscal Operations	6720		3,242,925	62,517	39,342		3,344,784
Human Resources Management	6730		1,645,240	801,870	14,950		2,462,060
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,290,463				3,290,463
Staff Development	6750		465,878	160,915			626,793
Staff Diversity	6760		370,054	93,072			463,126
Logistical Services	6770		3,638,907	116,442	57,196		3,812,545
Management Information Systems	6780		3,521,012	1,444,918	129,339		5,095,269
Other General Institutional Support Services	6790	6,179	2,740,501	245,052	14,938		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			6,569
Community Service Classes	6820		210,034	45,228			255,262
Community Use of Facilities	6830		266,733	134			266,867
Economic Development	6840		209,062	73,213			282,275
Other Community Services & Economic Development	6890		723,004	18,328			741,332
Total Community Services	6800	0	1,415,322	136,983	0	0	1,552,305

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		5,302	432			5,734
Child Development Centers	6920			3,377			3,377
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,696,009	186,593	28,975		1,911,577
Student and Co-Curricular Activities	6960		661,841	254,081			915,922
Student Housing	6970		2,855				2,855
Other Ancillary Services	6990						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		159,351				159,351
Total Auxiliary Operations	7000	3,193	159,351	21,931	0	0	184,475

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		1,475,185	75,143	83,068		1,633,396
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,500,000	2,500,000
Student Aid	7320					11,622	11,622
Other Outgo	7390					730,073	730,073
Total Transfers, Student Aid and Other Outgo	7300	0	0	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.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$332,768,619
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	34,706.40		
	2. 2017-2018 Second Period Actual FTES	32,295.40		
	3. 2017-2018 Population change factor (C2/C1)	0.9305		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$321,005,032
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$321,005,032
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$321,005,032
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			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			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			54,211
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			125,759
H.	2018-2019 Appropriations Subject to Limit			\$195,058,757

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			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 Adjustments	9020					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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	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						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	34,230,000	35,595,000				
Debt Interest and Other Service Charges	7120	5,118,203	4,282,501				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
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 Adjustments	9020	35,375					
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

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					19,575	23,000
State Revenues	8600					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							
Academic Salaries	1000						
Classified Salaries	2000	1,045,796	1,022,614			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			22,627	25,577
Other Operating Expenses and Services	5000	119,454	131,415	16,000		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
Beginning 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 Adjustments	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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,174,141	657,855				
Local Revenues	8800	3,840,367	500,000	1,281,348	1,007,000		
Total Income		7,014,508	1,157,855	1,281,348	1,007,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	268,437	452,156				
Employee Benefits	3000	82,677	152,010				
Supplies and Materials	4000	74,613	10,638		5,093		
Other Operating Expenses and Services	5000	1,406,482	1,129,231	292,539	116,757		
Capital Outlay	6000	4,921,681	45,716,108	8,871,648	94,053,781		
Total Expenditures		6,753,890	47,460,143	9,164,187	94,175,631	0	0
Excess /(Deficiency) of Revenues over Expenditures		260,618	(46,302,288)	(7,882,839)	(93,168,631)	0	0
Other Financing Sources	8900	2,500,000	4,000,000				
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)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	59,506,437	61,267,055	101,051,470	93,168,631		0
Prior Years Adjustments	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	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,272,384	7,094,732				
Other Financing Sources	8900						
Total Income		6,272,384	7,094,732	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	227,090	228,648				
Employee Benefits	3000	4,930,066	5,761,609				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	17,101	3,079,616				
Capital Outlay	6000						
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		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,586,576	31,684,703		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,586,576		0			
Ending Fund Balance, June 30		31,684,703	29,709,062	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	313,213	316,100	16,776	15,000		
Total Income		313,213	316,100	16,776	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	62,493	124,979				
Employee Benefits	3000	4,804	28,997				
Supplies and Materials	4000	46,763	43,811				
Other Operating Expenses and Services	5000	80,425	92,900	6,037	15,000		
Capital Outlay	6000	28,399	10,413				
Total Expenditures		222,884	301,100	6,037	15,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		90,329	15,000	10,739	0	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	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	875,045	950,374	94,298	105,037		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	875,045		94,298		0	
Ending Fund Balance, June 30		950,374	950,374	105,037	105,037	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	53,931,298	54,314,749				
State Revenues	8600	7,278,787	7,449,892				
Local Revenues	8800	85,345					
Total Income		61,295,430	61,764,641	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,189					
Capital Outlay	6000						
Total Expenditures		4,189	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		61,291,241	61,764,641	0	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	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,655,581	1,735,836
Total Income		0	0	1,655,581	1,735,836
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			45,853	125,080
Employee Benefits	3000			3,098	32,240
Supplies and Materials	4000			15,187	151,061
Other Operating Expenses and Services	5000			437,595	268,033
Capital Outlay	6000			7,685	14,165
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)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,650,738	2,727,831
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,650,738	
Ending Fund Balance, June 30		0	0	2,727,831	1,369,475

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209			2,836,659	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			2,836,659	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		6,051,618			2,325,591	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
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		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		6,051,618	229,809	6,281,427
Capital Outlay							
Library Books	6300				0	128,295	128,295
Equipment	6400						
Equipment - Additional	6410				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

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209			3,760,140	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			3,760,140	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,027,640			1,764,668	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	84,617	84,617
Books, Magazines, & Periodicals	4200				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				0	75,000	75,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		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	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 860

Name: NORTH ORANGE

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

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		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.