

ANNUAL FINANCIAL AND BUDGET REPORT

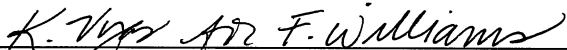
(Financial Report for Fiscal Year 2018-2019)


(Budget Report for Fiscal Year 2019-2020)

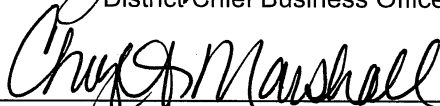
District: NORTH ORANGE

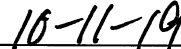
District Code: 860

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


Date


District Superintendent


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, 2019. Please submit the report to :

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	44,938,691	44,938,691		44,938,691
Other	1300	28,092,333	28,092,333		28,092,333
Total Instructional Salaries		73,031,024	73,031,024	0	73,031,024
Non-Instructional Salaries					
Contract or Regular	1200		17,953,301	590,044	18,543,345
Other	1400		925,884		925,884
Total Non-Instructional Salaries		0	18,879,185	590,044	19,469,229
Total Academic Salaries		73,031,024	91,910,209	590,044	92,500,253
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		38,213,770	1,942,400	40,156,170
Other	2300		2,785,350	239,446	3,024,796
Total Non-Instructional Salaries		0	40,999,120	2,181,846	43,180,966
Instructional Aides					
Regular Status	2200	4,003,832	4,003,832		4,003,832
Other	2400	760,469	760,469		760,469
Total Instructional Aides		4,764,301	4,764,301	0	4,764,301
Total Classified Salaries		4,764,301	45,763,421	2,181,846	47,945,267
Employee Benefits	3000	30,556,587	61,416,724	953,630	62,370,354
Supplies and Materials	4000		1,953,511	101,218	2,054,729
Other Operating Expenses	5000		15,040,468	566,351	15,606,819
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		108,351,912	216,084,333	4,393,089	220,477,422

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,872,586	2,872,586		2,872,586
Student Health Services Above Amount Collected	6441		27,697		27,697
Student Transportation	6491		137,447		137,447
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,614,078		3,614,078
Objects to Exclude	Object Code				
Rents and Leases	5060		189,845		189,845
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		4,899,332		4,899,332

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,872,586	11,740,985	0	11,740,985
Total for ECS 84362, 50% Law		105,479,326	204,343,348	4,393,089	208,736,437
Percent of CEE (Instructional Salary Cost / Total CEE)		51.62%	100.00%		
50% of Current Expense of Education			102,171,674		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		105,479,326	204,343,348	4,393,089	208,736,437
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		108,351,912	216,084,333	4,393,089	220,477,422
Capital Expenditures	6000	752,922	3,151,548	40,058	3,191,606
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		109,104,834	219,235,881	4,433,147	223,669,028

For Year Ended June 30, 2019

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	2		2
In County Treasury	9112	107,984,475	14,796,314	122,780,789
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	12,744,560	8,297,291	21,041,851
Due from Other Funds	9140	1,204,219		1,204,219
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	21,636		21,636
Prepaid Items	9220			0
TOTAL ASSETS		122,104,892	23,093,605	145,198,497
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,196,691	1,453,352	11,650,043
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	11,088,134		11,088,134
Temporary Loans	9550	770		770
Current Portion of Long-Term Debt	9560	4,057,827		4,057,827
Deferred Revenues	9570	40,831	16,003,371	16,044,202
TOTAL LIABILITIES		25,384,253	17,456,723	42,840,976

For Year Ended June 30, 2019

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	171,636		171,636
Restricted Fund Balance	9752		5,636,882	5,636,882
Committed Fund Balance	9753	6,337,728		6,337,728
Assigned Fund Balance	9754	45,724,617		45,724,617
Total Designated Fund Balance		52,233,981	5,636,882	57,870,863
Uncommitted Fund Balance	9790	44,486,658		44,486,658
TOTAL FUND EQUITY		96,720,639	5,636,882	102,357,521
TOTAL LIABILITIES AND FUND EQUITY		122,104,892	23,093,605	145,198,497

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	51,568,352		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	133,623		
Due from Other Funds	9140			
TOTAL ASSETS		51,701,975	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, 2019

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
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	51,701,975		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		51,701,975	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		51,701,975	0	0
TOTAL LIABILITIES AND FUND EQUITY		51,701,975	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, 2019

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	406,010	2,594,171				
In County Treasury	9112			661,800			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	9,622	3,841	219			
Due from Other Funds	9140			10,000			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	404,687					
Prepaid Items	9220						
TOTAL ASSETS		820,319	2,598,012	672,019	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	147,939		16,309			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			601,562			
Temporary Loans	9550	135,430					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			10,000			
TOTAL LIABILITIES		283,369	0	627,871	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, 2019

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	404,687	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	132,263	2,598,012	44,148	0	0	0
Total Designated Fund Balance		536,950	2,598,012	44,148	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		536,950	2,598,012	44,148	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		820,319	2,598,012	672,019	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,484,161		
In County Treasury	9112	59,981,184		225,768,403
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	895,011		213,228
Due from Other Funds	9140	3,204,816		7,102
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		65,565,172	0	225,988,733
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,233,228		4,441,515
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	32,293		1,323
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		2,265,521	0	4,442,838

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	63,299,651		221,545,895
Total Designated Fund Balance		63,299,651	0	221,545,895
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		63,299,651	0	221,545,895
TOTAL LIABILITIES AND FUND EQUITY		65,565,172	0	225,988,733

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

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

53 Farm Operations Fund
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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, 2019

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	28,394,411	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	59,010	
Due from Other Funds	9140	6,287,620	
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		34,816,041	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	3,375,521	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	448,146	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,823,667	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	3,823,667	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	30,917,374	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		30,992,374	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		30,992,374	0
TOTAL LIABILITIES AND FUND EQUITY		34,816,041	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	505,636	120,912		3,309	42,169			13,739,015
In County Treasury	9112				6,704,926				4,303,464
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	515,335							1,541,237
Accounts Receivable	9130	397	850		1,250,749	28,052			4,354,287
Due from Other Funds	9140				280,000				1,305,698
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		1,021,368	121,762	0	8,238,984	70,221	0	0	25,244,201

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	73,388			8,024,367				13,246,304
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				127,996				
Temporary Loans	9550	122,912				70,221			9,367,585
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				36,621				
Total Current Liabilities and Deferred Revenue		196,300	0	0	8,188,984	70,221	0	0	22,613,889
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	196,300	0	0	8,188,984	70,221	0	0	22,613,889

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	825,068	121,762		50,000				2,630,312
Total Designated Fund Balance		825,068	121,762	0	50,000	0	0	0	2,630,312
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		825,068	121,762	0	50,000	0	0	0	2,630,312
TOTAL LIABILITIES AND FUND EQUITY		1,021,368	121,762	0	8,238,984	70,221	0	0	25,244,201

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		698,949	698,949
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		169,072	169,072
Student Financial Aid	8150		113,814	113,814
Veterans Education	8160		15,101	15,101
Vocational and Technical Education Act (VATEA)	8170		2,130,133	2,130,133
Other Federal Revenues	8190	198,322	2,671,931	2,870,253
Total Federal Revenues	8100	198,322	5,799,000	5,997,322
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	62,283,942		62,283,942
Other General Apportionment	8613	4,197,173		4,197,173
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,790,303	2,790,303
Disabled Students Programs and Services(DSPS)	8623		3,302,434	3,302,434
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		966,531	966,531
Telecommunications and Technology Infrastructure Program (TTIP)	8626		53	53
Other General Categorical Programs	8627		29,117,256	29,117,256

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	31,221,452		31,221,452
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,147,575	1,147,575
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	374,833		374,833
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,899,332	2,119,564	7,018,896
State Mandated Costs	8685	944,656		944,656
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	15,338,833	2,123,806	17,462,639
Total State Revenues	8600	119,260,221	41,567,522	160,827,743

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	69,005,471		69,005,471
Tax Allocation, Supplemental Roll	8812	2,013,613		2,013,613
Tax Allocation, Unsecured Roll	8813	3,631,702		3,631,702
Prior Years Taxes	8816	762,304		762,304
Education Revenues Augmentation Fund (ERAF)	8817	17,270,150		17,270,150
Redevelopment Agency Funds - Pass Through	8818	1,337,124		1,337,124
Redevelopment Agency Funds - Residual	8819	7,374,646		7,374,646
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	21,600		21,600
Other Contract Services	8832	84,187	226,985	311,172
Sales and Commissions	8840	354,982		354,982
Rentals and Leases	8850	1,800,067		1,800,067
Interest and Investment Income	8860	2,327,842		2,327,842
Student Fees and Charges	8870			
Community Services Classes	8872	361,793		361,793
Dormitory	8873			0
Enrollment	8874	12,577,289		12,577,289
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	51,026	1,447,524	1,498,550
Instructional Materials Fees and Sales of Materials	8877	161,094		161,094
Insurance	8878			0
Student Records	8879	131,171		131,171
Nonresident Tuition	8880	4,624,761		4,624,761
Parking Services and Public Transportation	8881		2,479,710	2,479,710
Other Student Fees and Charges	8885	79,576		79,576
Other Local Revenues	8890	1,389,783	99,163	1,488,946
Total Local Revenues	8800	125,360,181	4,253,382	129,613,563
Total Revenues		244,818,724	51,619,904	296,438,628

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	27		27
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,318,170		1,318,170
Total Other Financing Sources	8900	1,318,197	0	1,318,197
Total Revenues and Other Financing Sources		246,136,921	51,619,904	297,756,825

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	105,247		42,792	47,651		195,690
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,440,588	354	192,127	124,027		4,757,096
Business and Management	0500	3,975,185	2,200	99,260	15,792		4,092,437
Communications	0600	797,613		115,973	327,724		1,241,310
Computer and Information Science	0700	2,855,727	2,448	29,270	71,632		2,959,077
Education	0800	5,806,255	4,328	608,487	42,095		6,461,165
Engineering and Related Industrial Technology	0900	5,404,873		703,863	1,355,171		7,463,907
Fine and Applied Arts	1000	12,077,053	15,223	535,741	1,769,477		14,397,494
Foreign language	1100	2,017,424					2,017,424
Health	1200	5,909,209	462	165,063	307,691		6,382,425
Consumer Education And Home Economics	1300	2,092,742		23,332			2,116,074
Law	1400	249,209		4,567			253,776
Humanities(Letters)	1500	14,875,553		87,138			14,962,691
Library Science	1600	328,424					328,424
Mathematics	1700	9,661,348	6,960	101,941	53,704		9,823,953
Military Studies	1800						0
Physical Sciences	1900	6,770,231	1,573	154,509	40,687		6,967,000
Psychology	2000	2,231,295		2,088			2,233,383
Public Affairs and Services	2100	396,923		11,490			408,413
Social Sciences	2200	9,523,615		52,955	48,699		9,625,269
Commercial Services	3000	2,583,169	1,883	98,211	65,635		2,748,898
Interdisciplinary Studies	4900	13,796,164	8,675	799,789	715,453		15,320,081
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,872,586					2,872,586
Sub-Total Instructional Activites		108,770,433	44,106	3,828,596	4,985,438		117,628,573
Total Expenditures for GF Activities*		111,952,220	124,973,582	27,766,990	8,501,071	6,861,068	280,054,931

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		21,236,256	2,641,736	570,649		24,448,641
Course and Curriculum Development	6020		217,046	6,895			223,941
Academic / Faculty Senate	6030		597,766	8,956			606,722
Other Instructional Administration & Governance	6090		2,338,375	420,390	96,917		2,855,682
Total Instructional Admin. & Governance		0	24,389,443	3,077,977	667,566	0	28,134,986
Instructional Support Services	6100						
Learning Center	6110	3,181,787	125,369	153,742	78,214		3,539,112
Library	6120		4,385,733	445,122	183,550		5,014,405
Media	6130		633,544	155			633,699
Museums and Galleries	6140		3,378				3,378
Academic Information Systems and Technology	6150		2,894,273	1,155,604	383,411		4,433,288
Other Instructional Support Services	6190		4,687,003	1,830,335	268,687		6,786,025
Total Instructional Support Services		3,181,787	12,729,300	3,584,958	913,862	0	20,409,907
Admissions and Records	6200		4,995,894	300,057	33,023		5,328,974
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,568,390	316,506	112,513		8,997,409
Matriculation and Student Assessment	6320		8,423,889	308,525	7,586		8,740,000
Transfer Programs	6330		1,088,368	33,041	2,614		1,124,023
Career Guidance	6340		441,387	30,936			472,323
Other Student Counseling and Guidance	6390		8,113				8,113
Total Student Counseling and Guidance		0	18,530,147	689,008	122,713	0	19,341,868

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		4,590,426	268,952	67,718		4,927,096
Extended Opportunity Programs and Services (EOPS)	6430		2,423,956	205,080	55,600	1,223,578	3,908,214
Health Services	6440		1,555,552	155,871			1,711,423
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,839,397	560,817	2,877		3,403,091
Job Placement Services	6470		735,014	28,364			763,378
Veterans Services	6480		304,588	60,284	23,331		388,203
Miscellaneous Student Services	6490		2,078,219	623,725	20,450	231,655	2,954,049
Total Other Student Services		0	14,527,152	1,903,093	169,976	1,455,233	18,055,454
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,798,778	1,096,884	110,382		3,006,044
Custodial Services	6530		7,226,684	355,356	37,563		7,619,603
Grounds Maintenance and Repairs	6550		1,604,232	194,766	78,819		1,877,817
Utilities	6570			4,767,081			4,767,081
Other Operations and Maintenance of Plant	6590		2,238,176	958,646	48,097		3,244,919
Total Operation and Maintenance of Plant	6500	0	12,867,870	7,372,733	274,861	0	20,515,464
Planning, Policymaking and Coordinations	6600		5,073,301	1,240,597	53,763		6,367,661

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,236,087	630,205	12,037		1,878,329
Fiscal Operations	6720		3,851,523	268,450	60,735		4,180,708
Human Resources Management	6730		2,026,813	1,117,665	3,404		3,147,882
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,115,463				4,115,463
Staff Development	6750		506,826	222,392			729,218
Staff Diversity	6760		414,227	71,091			485,318
Logistical Services	6770		3,772,311	69,338	125,176		3,966,825
Management Information Systems	6780		3,774,874	1,802,738	926,098		6,503,710
Other General Institutional Support Services	6790		6,120,859	664,576	9,172		6,794,607
Total General Institutional Support Services	6700	0	25,818,983	4,846,455	1,136,622	0	31,802,060
Community Services & Economic Development	6800						
Community Recreation	6810		6,999				6,999
Community Service Classes	6820		168,884	49,280	4,663		222,827
Community Use of Facilities	6830		243,624	14			243,638
Economic Development	6840		93,248	21,368	13,616		128,232
Other Community Services & Economic Development	6890		750,404	15,436			765,840
Total Community Services	6800	0	1,263,159	86,098	18,279	0	1,367,536

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			17,202			17,202
Child Development Centers	6920		8,896	3,293			12,189
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,190,702	216,566	69,189		2,476,457
Student and Co-Curricular Activities	6960		662,119	306,503	996		969,618
Student Housing	6970		2,612				2,612
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,864,329	543,564	70,185	0	3,478,078
Auxiliary Operations	7000						
Contract Education	7010		48,084	33,683			81,767
Other Auxiliary Operations	7090		176,157				176,157
Total Auxiliary Operations	7000	0	224,241	33,683	0	0	257,924

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,645,657	260,171	54,783		1,960,611
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						0
Student Aid	7320					526,528	526,528
Other Outgo	7390					4,879,307	4,879,307
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,405,835	5,405,835
Sub-Total Non-Instructional Activites		3,181,787	124,929,476	23,938,394	3,515,633	6,861,068	162,426,358
Total Expenditures General Fund: activities *		111,952,220	124,973,582	27,766,990	8,501,071	6,861,068	280,054,931

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$321,005,032
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	32,295.40		
	2. 2018-2019 Second Period Actual FTES	33,317.06		
	3. 2018-2019 Population change factor (C2/C1)	1.0316		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$343,898,019
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)			\$343,898,019
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$343,898,019
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			113,338,766
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			89,600,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			17,917
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			136,087
H.	2019-2020 Appropriations Subject to Limit			\$203,220,596

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	198,322		5,799,000	6,493,292	5,997,322	6,493,292
State Revenues	8600	119,260,221	122,020,765	41,567,522	51,335,810	160,827,743	173,356,575
Local Revenues	8800	125,360,181	110,668,244	4,253,382	4,963,406	129,613,563	115,631,650
Total Revenues		244,818,724	232,689,009	51,619,904	62,792,508	296,438,628	295,481,517
EXPENDITURES:							
Academic Salaries	1000	92,500,253	93,734,113	8,543,169	6,935,319	101,043,422	100,669,432
Classified Salaries	2000	47,945,267	51,413,552	17,615,295	19,046,691	65,560,562	70,460,243
Employee Benefits	3000	62,370,354	49,436,765	7,951,464	7,188,131	70,321,818	56,624,896
Supplies and Materials	4000	2,054,729	3,969,550	2,818,344	13,000,504	4,873,073	16,970,054
Other Operating Expenses and Services	5000	15,606,819	22,829,906	7,287,098	15,542,825	22,893,917	38,372,731
Capital Outlay	6000	3,191,606	14,577,510	5,309,465	4,088,465	8,501,071	18,665,975
Total Expenditures		223,669,028	235,961,396	49,524,835	65,801,935	273,193,863	301,763,331
Excess/(Deficiency) of Revenues over Expenditures		21,149,696	(3,272,387)	2,095,069	(3,009,427)	23,244,765	(6,281,814)
Other Financing Sources	8900	1,318,197	1,029,944		25,947	1,318,197	1,055,891
Other Outgo	7000	4,817,194	7,721,249	2,043,874	3,081,976	6,861,068	10,803,225
Net Increase/(Decrease) in Fund Balance		17,650,699	(9,963,692)	51,195	(6,065,456)	17,701,894	(16,029,148)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	79,069,940	96,720,639	5,585,687	5,636,882	84,655,627	102,357,521
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	79,069,940		5,585,687		84,655,627	
Ending Fund Balance, June 30		96,720,639	86,756,947	5,636,882	(428,574)	102,357,521	86,328,373

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	224,035					
Local Revenues	8800	39,623,642	34,360,343				
Total Revenues		39,847,677	34,360,343	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	11,759,245					
Total Other Financing Sources		11,759,245	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	35,595,000	35,690,000				
Debt Interest and Other Service Charges	7120	4,281,426	6,650,654				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	39,876,426	42,340,654	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(28,117,181)	(42,340,654)	0	0	0	0
Net Increase/Decrease in Fund Balance		11,730,496	(7,980,311)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	39,921,066	51,701,975		0		0
Prior Years Adjustments	9020	50,413					
Adjusted Beginning Balance	9030	39,971,479			0		0
Ending Fund Balance, June 30		51,701,975	43,721,664	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					23,641	23,000
State Revenues	8600					122,202	137,396
Local Revenues	8800	3,724,095	3,576,403	234,959	210,000	652,418	378,414
Total Income		3,724,095	3,576,403	234,959	210,000	798,261	538,810
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	979,124	1,009,287			449,973	656,619
Employee Benefits	3000	300,758	334,908			135,649	240,219
Supplies and Materials	4000	2,728,171	2,194,787			23,256	33,112
Other Operating Expenses and Services	5000	43,660	44,900	8,000		25,934	2,301
Capital Outlay	6000				135,000		4,000
Total Expenditures		4,051,713	3,583,882	8,000	135,000	634,812	936,251
Excess /(Deficiency) of Revenues over Expenditures		(327,618)	(7,479)	226,959	75,000	163,449	(397,441)
Other Financing Sources	8900					68,317	400,000
Other Outgo	7000	(209)		121,415	75,000	190,174	
Net Increase/(Decrease) in Fund Balance		(327,409)	(7,479)	105,544	0	41,592	2,559
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	864,359	536,950	2,492,468	2,598,012	2,556	44,148
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	864,359		2,492,468		2,556	
Ending Fund Balance, June 30		536,950	529,471	2,598,012	2,598,012	44,148	46,707

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
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: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	504,546	795,809				
Local Revenues	8800	4,323,901	1,000,000			1,907,183	2,000,000
Total Income		4,828,447	1,795,809	0	0	1,907,183	2,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	253,344	456,545				
Employee Benefits	3000	74,294	152,457				
Supplies and Materials	4000	10,123	2,049			12,032	
Other Operating Expenses and Services	5000	1,712,711	791,363			3,371,399	109,749
Capital Outlay	6000	4,245,379	46,418,747			20,146,488	223,436,146
Total Expenditures		6,295,851	47,821,161	0	0	23,529,919	223,545,895
Excess /(Deficiency) of Revenues over Expenditures		(1,467,404)	(46,025,352)	0	0	(21,622,736)	(221,545,895)
Other Financing Sources	8900	4,500,000	4,000,000			150,000,000	
Other Outgo	7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		2,032,596	(43,025,352)	0	0	128,377,264	(221,545,895)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	61,267,055	63,299,651	93,168,631	0		221,545,895
Prior Years Adustments	9020			(93,168,631)		93,168,631	
Adjusted Beginning Balance	9030	61,267,055		0		93,168,631	
Ending Fund Balance, June 30		63,299,651	20,274,299	0	0	221,545,895	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

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				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	6,975,180	7,053,642				
Other Financing Sources	8900						
Total Income		6,975,180	7,053,642	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	221,855	234,109				
Employee Benefits	3000	5,359,808	5,452,470				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	2,085,846	3,193,738				
Capital Outlay	6000						
Total Expenditures		7,667,509	8,880,817	0	0		
Net Profit or Loss		(692,329)	(1,827,175)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(692,329)	(1,827,175)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	31,684,703	30,992,374		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	31,684,703		0			
Ending Fund Balance, June 30		30,992,374	29,165,199	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	215,904	390,800	16,725	65,000		
Total Income		215,904	390,800	16,725	65,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	105,144	150,241				
Employee Benefits	3000	7,680	36,694				
Supplies and Materials	4000	40,404	54,664				
Other Operating Expenses and Services	5000	120,925	129,875		65,000		
Capital Outlay	6000	52,057	5,000				
Total Expenditures		326,210	376,474	0	65,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(110,306)	14,326	16,725	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	15,000	15,000				
Net Increase/(Decrease) in Fund Balance		(125,306)	(674)	16,725	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	950,374	825,068	105,037	121,762		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	950,374		105,037		0	
Ending Fund Balance, June 30		825,068	824,394	121,762	121,762	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	49,248,734	54,463,838				
State Revenues	8600	8,868,302	7,697,606				
Local Revenues	8800	131,991					
Total Income		58,249,027	62,161,444	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,994					
Capital Outlay	6000						
Total Expenditures		3,994	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		58,245,033	62,161,444	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	58,245,033	62,161,444				
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: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,156,498	1,835,445
Total Income		0	0	2,156,498	1,835,445
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			39,987	355,376
Employee Benefits	3000			2,796	118,820
Supplies and Materials	4000			13,755	152,061
Other Operating Expenses and Services	5000			715,330	319,133
Capital Outlay	6000			374,306	14,165
Total Expenditures		0	0	1,146,174	959,555
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,010,324	875,890
Other Financing Sources	8900			250,910	228,533
Other Outgo	7000			1,358,753	2,730,035
Net Increase/(Decrease) in Fund Balance		0	0	(97,519)	(1,625,612)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,727,831	2,630,312
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,727,831	
Ending Fund Balance, June 30		0	0	2,630,312	1,004,700

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	410,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,500,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	114,494
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	121,415
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	531,857
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	127,996

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		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	4,899,332			2,119,564		
		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	17,903	17,903
Books, Magazines, & Periodicals	4200				0	31,298	31,298
Instructional Supplies & Materials	4300				0	1,073,341	1,073,341
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,122,542	1,122,542
Other Operating Expenses and Services	5000		4,899,332		4,899,332	245,205	5,144,537
Capital Outlay	6000						
Library Books	6300				0	74,661	74,661
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	74,661	74,661
Other Outgo	7000				0		0
Total Expenditures		0	4,899,332	0	4,899,332	1,442,408	6,341,740
Ending Balance					8,209	4,437,296	4,445,505

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			4,437,296	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			4,437,296	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,224,906			1,844,085	
		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	17,261	17,261
Books, Magazines, & Periodicals	4200				0	8,000	8,000
Instructional Supplies & Materials	4300				0	6,177,264	6,177,264
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	6,202,525	6,202,525
Other Operating Expenses and Services	5000		5,233,115		5,233,115	78,856	5,311,971
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	5,233,115	0	5,233,115	6,281,381	11,514,496
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 860

Name: NORTH ORANGE

EPA Revenue	31,221,452
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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	31,221,452	0	0	31,221,452
TOTAL		31,221,452	0	0	31,221,452

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	12,237,130	7,904,942	20,142,072	1,212,135	6.40%
2019-20	14,412,986	9,452,388	23,865,374	3,723,302	18.49%
2020-21	15,255,851	10,880,791	26,136,642	2,271,268	9.52%

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.