

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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

11/12/2020

Date



District Superintendent

11/12/2020

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, 2020. Please submit the report to :

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	46,780,273	46,780,273		46,780,273
Other	1300	30,131,274	30,131,274		30,131,274
Total Instructional Salaries		76,911,547	76,911,547	0	76,911,547
Non-Instructional Salaries					
Contract or Regular	1200		19,128,518	613,016	19,741,534
Other	1400		1,085,761		1,085,761
Total Non-Instructional Salaries		0	20,214,279	613,016	20,827,295
Total Academic Salaries		76,911,547	97,125,826	613,016	97,738,842
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		41,332,803	1,985,581	43,318,384
Other	2300		3,245,998	186,966	3,432,964
Total Non-Instructional Salaries		0	44,578,801	2,172,547	46,751,348
Instructional Aides					
Regular Status	2200	4,426,762	4,426,762		4,426,762
Other	2400	1,023,816	1,023,816		1,023,816
Total Instructional Aides		5,450,578	5,450,578	0	5,450,578
Total Classified Salaries		5,450,578	50,029,379	2,172,547	52,201,926
Employee Benefits	3000	29,136,799	57,692,987	861,331	58,554,318
Supplies and Materials	4000		1,856,834	83,979	1,940,813
Other Operating Expenses	5000		15,624,807	370,236	15,995,043
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		111,498,924	222,329,833	4,101,109	226,430,942

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	2,430,456	2,430,456		2,430,456
Student Health Services Above Amount Collected	6441		15,752		15,752
Student Transportation	6491		86,432		86,432
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,244,278		3,244,278
Objects to Exclude	Object Code				
Rents and Leases	5060		190,540		190,540
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		5,400,094		5,400,094

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		2,430,456	11,367,552	0	11,367,552
Total for ECS 84362, 50% Law		109,068,468	210,962,281	4,101,109	215,063,390
Percent of CEE (Instructional Salary Cost / Total CEE)		51.70%	100.00%		
50% of Current Expense of Education			105,481,140		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		109,068,468	210,962,281	4,101,109	215,063,390
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		111,498,924	222,329,833	4,101,109	226,430,942
Capital Expenditures	6000	1,060,478	3,408,252	731,119	4,139,371
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		112,559,402	225,738,085	4,832,228	230,570,313

For Year Ended June 30, 2020

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	4		4
In County Treasury	9112	100,643,384	15,005,111	115,648,495
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	17,640,764	6,450,242	24,091,006
Due from Other Funds	9140	1,137,806		1,137,806
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	68,391		68,391
Prepaid Items	9220			0
TOTAL ASSETS		119,640,349	21,455,353	141,095,702
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,880,037	1,066,810	14,946,847
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	11,591,944		11,591,944
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	4,286,647		4,286,647
Deferred Revenues	9570	24,591	16,698,163	16,722,754
TOTAL LIABILITIES		29,783,219	17,764,973	47,548,192

For Year Ended June 30, 2020

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	218,391		218,391
Restricted Fund Balance	9752		3,690,380	3,690,380
Committed Fund Balance	9753	6,337,728		6,337,728
Assigned Fund Balance	9754	38,262,983		38,262,983
Total Designated Fund Balance		44,819,102	3,690,380	48,509,482
Uncommitted Fund Balance	9790	45,038,028		45,038,028
TOTAL FUND EQUITY		89,857,130	3,690,380	93,547,510
TOTAL LIABILITIES AND FUND EQUITY		119,640,349	21,455,353	141,095,702

- 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, 2020

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	45,003,279		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	93,112		
Due from Other Funds	9140			
TOTAL ASSETS		45,096,391	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, 2020

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	45,096,391		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		45,096,391	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		45,096,391	0	0
TOTAL LIABILITIES AND FUND EQUITY		45,096,391	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, 2020

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	(105,356)	2,486,922				
In County Treasury	9112			45,270			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	13,141	223	21,795			
Due from Other Funds	9140			466,645			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	496,459					
Prepaid Items	9220						
TOTAL ASSETS		404,244	2,487,145	533,710	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	620,328	22,295	16,548			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			461,464			
Temporary Loans	9550	83,123					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			11,550			
TOTAL LIABILITIES		703,451	22,295	489,562	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	496,459	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	(795,666)	2,464,850	44,148	0	0	0
Total Designated Fund Balance		(299,207)	2,464,850	44,148	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		(299,207)	2,464,850	44,148	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		404,244	2,487,145	533,710	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,537,264		
In County Treasury	9112	70,794,546		183,656,681
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,608,470		186,832
Due from Other Funds	9140	3,274,665		318
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		77,214,945	0	183,843,831
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,192,451		16,380,282
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	34,877		1,248
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,227,328	0	16,381,530

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	75,987,617		167,462,301
Total Designated Fund Balance		75,987,617	0	167,462,301
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		75,987,617	0	167,462,301
TOTAL LIABILITIES AND FUND EQUITY		77,214,945	0	183,843,831

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2020

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	27,699,628	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	28,398	
Due from Other Funds	9140	6,323,739	
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		34,126,765	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,306,804	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	451,828	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,758,632	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	3,758,632	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	30,293,133	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		30,368,133	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		30,368,133	0
TOTAL LIABILITIES AND FUND EQUITY		34,126,765	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	652,113	148,761		216,895	43,191			10,726,661
In County Treasury	9112				6,603,829				5,715,831
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	451,342							1,454,788
Accounts Receivable	9130		4,806		2,003,440	27,030			4,501,341
Due from Other Funds	9140				118,666				1,409,159
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		1,103,455	153,567	0	8,942,830	70,221	0	0	23,808,280

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	114,254	17,167		8,494,689				11,648,502
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				189,637				
Temporary Loans	9550	111,122				70,221			9,462,022
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				208,504				
Total Current Liabilities and Deferred Revenue		225,376	17,167	0	8,892,830	70,221	0	0	21,110,524
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	225,376	17,167	0	8,892,830	70,221	0	0	21,110,524

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	878,079	136,400		50,000				2,697,756
Total Designated Fund Balance		878,079	136,400	0	50,000	0	0	0	2,697,756
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		878,079	136,400	0	50,000	0	0	0	2,697,756
TOTAL LIABILITIES AND FUND EQUITY		1,103,455	153,567	0	8,942,830	70,221	0	0	23,808,280

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		603,739	603,739
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		164,937	164,937
Student Financial Aid	8150		39,787	39,787
Veterans Education	8160		12,072	12,072
Vocational and Technical Education Act (VATEA)	8170		1,998,833	1,998,833
Other Federal Revenues	8190		4,054,874	4,054,874
Total Federal Revenues	8100	0	6,874,242	6,874,242
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	78,569,063		78,569,063
Other General Apportionment	8613	3,862,087		3,862,087
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,852,067	2,852,067
Disabled Students Programs and Services(DSPS)	8623		3,282,078	3,282,078
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		859,874	859,874
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		26,605,260	26,605,260

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	17,523,273		17,523,273
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,085,840	1,085,840
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	370,237		370,237
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,400,094	1,934,178	7,334,272
State Mandated Costs	8685	1,036,182		1,036,182
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,139,496	1,348,491	10,487,987
Total State Revenues	8600	115,900,432	37,967,788	153,868,220

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	72,287,749		72,287,749
Tax Allocation, Supplemental Roll	8812	1,493,846		1,493,846
Tax Allocation, Unsecured Roll	8813	4,047,675		4,047,675
Prior Years Taxes	8816	895,042		895,042
Education Revenues Augmentation Fund (ERAF)	8817	14,606,555		14,606,555
Redevelopment Agency Funds - Pass Through	8818	1,507,607		1,507,607
Redevelopment Agency Funds - Residual	8819	8,043,556		8,043,556
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	5,290		5,290
Other Contranct Services	8832	51,880	39,726	91,606
Sales and Commissions	8840	367,433		367,433
Rentals and Leases	8850	1,810,897		1,810,897
Interest and Investment Income	8860	2,552,369		2,552,369
Student Fees and Charges	8870			
Community Services Classes	8872	198,987		198,987
Dormitory	8873			0
Enrollment	8874	11,902,612		11,902,612
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-980135		-980135
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	45,145	1,263,073	1,308,218
Instructional Materials Fees and Sales of Materials	8877	160,700		160,700
Insurance	8878			0
Student Records	8879	61,166		61,166
Nonresident Tuition	8880	3,473,723		3,473,723
Parking Services and Public Transportation	8881		2,008,387	2,008,387
Other Student Fees and Charges	8885	62,197		62,197
Other Local Revenues	8890	1,678,321	408,342	2,086,663
Total Local Revenues	8800	124,272,615	3,719,528	127,992,143
Total Revenues		240,173,047	48,561,558	288,734,605

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	7		7
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,133,742		1,133,742
Total Other Financing Sources	8900	1,133,749	0	1,133,749
Total Revenues and Other Financing Sources		241,306,796	48,561,558	289,868,354

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	116,013		48,293	156,406		320,712
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,780,496	1,602	262,152	195,115		5,239,365
Business and Management	0500	4,063,156		344,024	73,907		4,481,087
Communications	0600	934,627	50,119	69,521	5,913		1,060,180
Computer and Information Science	0700	3,027,316	12,596	54,693	60,807		3,155,412
Education	0800	6,356,363	13,095	718,664	161,840		7,249,962
Engineering and Related Industrial Technology	0900	5,655,679	3,230	403,141	589,226		6,651,276
Fine and Applied Arts	1000	12,782,348	35,306	558,528	853,732		14,229,914
Foreign language	1100	2,182,841					2,182,841
Health	1200	6,276,834	2,530	167,832	155,345		6,602,541
Consumer Education And Home Economics	1300	2,232,124	906	27,918	3,455		2,264,403
Law	1400	261,735		4,656			266,391
Humanities(Letters)	1500	14,635,532		60,145			14,695,677
Library Science	1600	670,912		305			671,217
Mathematics	1700	9,894,242	559	101,444	45,396		10,041,641
Military Studies	1800						0
Physical Sciences	1900	6,409,012	3,931	168,486	125,173		6,706,602
Psychology	2000	2,357,953					2,357,953
Public Affairs and Services	2100	457,002		5,353	1,688		464,043
Social Sciences	2200	9,547,075	2,592	79,895	5,974		9,635,536
Commercial Services	3000	2,886,889	907	92,169			2,979,965
Interdisciplinary Studies	4900	13,438,734	59,826	502,476	632,255		14,633,291
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,430,456					2,430,456
Sub-Total Instructional Activites		111,397,339	187,199	3,669,695	3,066,232		118,320,465
Total Expenditures for GF Activities*		115,315,589	128,219,925	27,615,133	7,384,586	20,143,132	298,678,365

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		20,675,343	2,472,363	490,127		23,637,833
Course and Curriculum Development	6020		394,163	6,100			400,263
Academic / Faculty Senate	6030		580,323	8,607			588,930
Other Instructional Administration & Governance	6090		2,661,561	1,235,937	122,447		4,019,945
Total Instructional Admin. & Governance		0	24,311,390	3,723,007	612,574	0	28,646,971
Instructional Support Services	6100						
Learning Center	6110	3,918,250	237,713	137,049	2,515		4,295,527
Library	6120		4,431,496	468,107	200,089		5,099,692
Media	6130		617,569	800			618,369
Museums and Galleries	6140		9,224				9,224
Academic Information Systems and Technology	6150		3,069,628	1,136,003	600,675		4,806,306
Other Instructional Support Services	6190		4,960,299	1,247,637	276,592		6,484,528
Total Instructional Support Services		3,918,250	13,325,929	2,989,596	1,079,871	0	21,313,646
Admissions and Records	6200		5,231,994	317,535	9,094		5,558,623
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,071,703	283,437	253,789		9,608,929
Matriculation and Student Assessment	6320		8,296,486	229,642	18,858		8,544,986
Transfer Programs	6330		1,115,385	23,415	3,383		1,142,183
Career Guidance	6340		399,282	32,225	1,208		432,715
Other Student Counseling and Guidance	6390		7,999	210,848			218,847
Total Student Counseling and Guidance		0	18,890,855	779,567	277,238	0	19,947,660

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		4,957,467	293,200	88,740		5,339,407
Extended Opportunity Programs and Services (EOPS)	6430		3,116,528	116,484	120,613	1,097,895	4,451,520
Health Services	6440		1,818,768	139,244	9,449		1,967,461
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,832,628	414,266	105,435		3,352,329
Job Placement Services	6470		565,417	22,567	63,023		651,007
Veterans Services	6480		439,031	63,947			502,978
Miscellaneous Student Services	6490		2,251,502	683,238	31,646	311,174	3,277,560
Total Other Student Services		0	15,981,341	1,732,946	418,906	1,409,069	19,542,262
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,200,298	1,059,894	182,506		3,442,698
Custodial Services	6530		7,305,854	364,209	2,525		7,672,588
Grounds Maintenance and Repairs	6550		1,723,585	168,985	876		1,893,446
Utilities	6570			4,056,561			4,056,561
Other Operations and Maintenance of Plant	6590		2,315,073	927,755	55,633		3,298,461
Total Operation and Maintenance of Plant	6500	0	13,544,810	6,577,404	241,540	0	20,363,754
Planning, Policymaking and Coordinations	6600		5,815,767	1,786,016	214,079		7,815,862

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,515,515	776,832	2,818		2,295,165
Fiscal Operations	6720		3,746,710	276,425	100,846		4,123,981
Human Resources Management	6730		2,248,692	792,086	1,839		3,042,617
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,494,278				3,494,278
Staff Development	6750		364,046	186,522	13,138		563,706
Staff Diversity	6760		430,808	58,865	6,979		496,652
Logistical Services	6770		3,907,443	231,330	3,829		4,142,602
Management Information Systems	6780		3,784,537	2,038,579	498,455		6,321,571
Other General Institutional Support Services	6790		5,491,706	854,159	53,423		6,399,288
Total General Institutional Support Services	6700	0	24,983,735	5,214,798	681,327	0	30,879,860
Community Services & Economic Development	6800						
Community Recreation	6810		7,138				7,138
Community Service Classes	6820		138,836	21,420	13,977		174,233
Community Use of Facilities	6830		228,852	400			229,252
Economic Development	6840		14,183	991			15,174
Other Community Services & Economic Development	6890		696,377	16,212	1,060		713,649
Total Community Services	6800	0	1,085,386	39,023	15,037	0	1,139,446

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			(11,701)			(11,701)
Child Development Centers	6920		9,709				9,709
Farm Operations	6930						0
Food Services	6940			46,243			46,243
Parking	6950		2,341,646	266,262	212,313		2,820,221
Student and Co-Curricular Activities	6960		649,967	249,483	14,513		913,963
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,001,322	550,287	226,826	0	3,778,435
Auxiliary Operations	7000						
Contract Education	7010			29,270			29,270
Other Auxiliary Operations	7090		174,991				174,991
Total Auxiliary Operations	7000	0	174,991	29,270	0	0	204,261

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,685,206	205,989	541,862		2,433,057
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					1,041,281	1,041,281
Other Outgo	7390					17,692,782	17,692,782
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	18,734,063	18,734,063
Sub-Total Non-Instructional Activites		3,918,250	128,032,726	23,945,438	4,318,354	20,143,132	180,357,900
Total Expenditures General Fund: activities *		115,315,589	128,219,925	27,615,133	7,384,586	20,143,132	298,678,365

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$343,898,019
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	33,317.06		
	2. 2019-2020 Second Period Actual FTES	33,248.18		
	3. 2019-2020 Population change factor (C2/C1)	0.9979		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$355,976,292
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)			\$355,976,292
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$355,976,292
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			122,697,537
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			78,800,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			152,072
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			160,070
H.	2020-2021 Appropriations Subject to Limit			\$201,889,539

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			6,874,242	17,758,883	6,874,242	17,758,883
State Revenues	8600	115,900,432	132,635,926	37,967,788	55,555,691	153,868,220	188,191,617
Local Revenues	8800	124,272,615	98,146,038	3,719,528	3,958,049	127,992,143	102,104,087
Total Revenues		240,173,047	230,781,964	48,561,558	77,272,623	288,734,605	308,054,587
EXPENDITURES:							
Academic Salaries	1000	97,738,842	94,669,459	9,268,130	9,419,220	107,006,972	104,088,679
Classified Salaries	2000	52,201,926	52,796,896	18,351,024	18,286,105	70,552,950	71,083,001
Employee Benefits	3000	58,554,318	48,596,118	7,421,274	8,224,735	65,975,592	56,820,853
Supplies and Materials	4000	1,940,813	4,047,134	3,161,414	9,407,399	5,102,227	13,454,533
Other Operating Expenses and Services	5000	15,995,043	26,561,579	6,517,863	22,220,027	22,512,906	48,781,606
Capital Outlay	6000	4,139,371	5,275,316	3,245,215	12,611,426	7,384,586	17,886,742
Total Expenditures		230,570,313	231,946,502	47,964,920	80,168,912	278,535,233	312,115,414
Excess /(Deficiency) of Revenues over Expenditures		9,602,734	(1,164,538)	596,638	(2,896,289)	10,199,372	(4,060,827)
Other Financing Sources	8900	1,133,749	2,633,266		2,479,959	1,133,749	5,113,225
Other Outgo	7000	17,599,992	8,512,391	2,543,140	4,115,928	20,143,132	12,628,319
Net Increase/(Decrease) in Fund Balance		(6,863,509)	(7,043,663)	(1,946,502)	(4,532,258)	(8,810,011)	(11,575,921)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	96,720,639	89,857,130	5,636,882	3,690,380	102,357,521	93,547,510
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	96,720,639		5,636,882		102,357,521	
Ending Fund Balance, June 30		89,857,130	82,813,467	3,690,380	(841,878)	93,547,510	81,971,589

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	188,930					
Local Revenues	8800	35,421,784	46,827,467				
Total Revenues		35,610,714	46,827,467	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981		2,713,000				
Other Incoming Transfers	8983						
Total Other Financing Sources		0	2,713,000	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	35,690,000	39,165,000				
Debt Interest and Other Service Charges	7120	6,655,165	7,805,375				
Transfers Outgoing	7300 & 7400		213,000				
Reserve for Contingencies	7900						
Total Other Outgo	7000	42,345,165	47,183,375	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(42,345,165)	(44,470,375)	0	0	0	0
Net Increase/Decrease in Fund Balance		(6,734,451)	2,357,092	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	51,701,975	45,096,391		0		0
Prior Years Adjustments	9020	128,867					
Adjusted Beginning Balance	9030	51,830,842		0		0	
Ending Fund Balance, June 30		45,096,391	47,453,483	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					20,166	23,000
State Revenues	8600					127,938	141,507
Local Revenues	8800	2,828,479	2,180,160	54,246	160,000	347,454	378,414
Total Income		2,828,479	2,180,160	54,246	160,000	495,558	542,921
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,010,830	892,214	10,088		557,333	594,016
Employee Benefits	3000	329,927	328,423	827		192,867	219,738
Supplies and Materials	4000	2,223,750	1,549,770	2,545		23,852	37,223
Other Operating Expenses and Services	5000	100,129	66,450	28,350		40,327	2,301
Capital Outlay	6000				110,000	4,025	4,000
Total Expenditures		3,664,636	2,836,857	41,810	110,000	818,404	857,278
Excess /(Deficiency) of Revenues over Expenditures		(836,157)	(656,697)	12,436	50,000	(322,846)	(314,357)
Other Financing Sources	8900		1,552,348			322,846	422,846
Other Outgo	7000			145,598	50,000		
Net Increase/(Decrease) in Fund Balance		(836,157)	895,651	(133,162)	0	0	108,489
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	536,950	(299,207)	2,598,012	2,464,850	44,148	44,148
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	536,950		2,598,012		44,148	
Ending Fund Balance, June 30		(299,207)	596,444	2,464,850	2,464,850	44,148	152,637

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	(471,538)	3,927,961				
Local Revenues	8800	5,299,664	1,000,000			4,098,773	2,000,000
Total Income		4,828,126	4,927,961	0	0	4,098,773	2,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	272,816	533,931				
Employee Benefits	3000	81,753	190,528				
Supplies and Materials	4000	12,203	62,223			2,563	
Other Operating Expenses and Services	5000	2,033,658	1,030,837			1,335,262	479,224
Capital Outlay	6000	6,223,878	68,171,424			56,844,542	168,983,077
Total Expenditures		8,624,308	69,988,943	0	0	58,182,367	169,462,301
Excess /(Deficiency) of Revenues over Expenditures		(3,796,182)	(65,060,982)	0	0	(54,083,594)	(167,462,301)
Other Financing Sources	8900	27,284,148	2,127,911				
Other Outgo	7000	10,800,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		12,687,966	(63,933,071)	0	0	(54,083,594)	(167,462,301)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	63,299,651	75,987,617	0	0	221,545,895	167,462,301
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	63,299,651		0		221,545,895	
Ending Fund Balance, June 30		75,987,617	12,054,546	0	0	167,462,301	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	6,926,036	7,422,877				
Other Financing Sources	8900						
Total Income		6,926,036	7,422,877	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	223,623	237,165				
Employee Benefits	3000	5,348,387	5,774,557				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	1,978,267	3,469,741				
Capital Outlay	6000						
Total Expenditures		7,550,277	9,481,963	0	0		
Net Profit or Loss		(624,241)	(2,059,086)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(624,241)	(2,059,086)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,992,374	30,368,133		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,992,374		0			
Ending Fund Balance, June 30		30,368,133	28,309,047	0	0		

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	355,534	298,500	50,208	80,000		
Total Income		355,534	298,500	50,208	80,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	177,073	112,756				
Employee Benefits	3000	24,675	30,666				
Supplies and Materials	4000	23,106	35,000				
Other Operating Expenses and Services	5000	71,959	104,060	17,167	80,000		
Capital Outlay	6000	7,878					
Total Expenditures		304,691	282,482	17,167	80,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		50,843	16,018	33,041	0	0	0
Other Financing Sources	8900	17,168					
Other Outgo	7000	15,000	15,000	17,168			
Net Increase/(Decrease) in Fund Balance		53,011	1,018	15,873	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	825,068	878,079	121,762	137,635		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	825,068		121,762		0	
Ending Fund Balance, June 30		878,079	879,097	137,635	137,635	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	61,951,013	59,621,597				
State Revenues	8600	10,706,194	3,647,127				
Local Revenues	8800	138,037					
Total Income		72,795,244	63,268,724	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,295					
Capital Outlay	6000						
Total Expenditures		4,295	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		72,790,949	63,268,724	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	72,790,949	63,268,724				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			2,057,382	1,864,938
Total Income		0	0	2,057,382	1,864,938
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			15,937	346,711
Employee Benefits	3000			920	101,353
Supplies and Materials	4000			17,642	152,261
Other Operating Expenses and Services	5000			582,287	322,133
Capital Outlay	6000			305,829	14,165
Total Expenditures		0	0	922,615	936,623
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,134,767	928,315
Other Financing Sources	8900			261,190	231,533
Other Outgo	7000			1,328,513	2,861,980
Net Increase/(Decrease) in Fund Balance		0	0	67,444	(1,702,132)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,630,312	2,697,756
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,630,312	
Ending Fund Balance, June 30		0	0	2,697,756	995,624

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	322,846
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	17,059,148
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	100,592
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	145,598
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	133,742
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	17,167

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,400,094			1,934,178	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 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	13,684	13,684
Books, Magazines, & Periodicals	4200				0	60,029	60,029
Instructional Supplies & Materials	4300				0	1,358,784	1,358,784
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,432,497	1,432,497
Other Operating Expenses and Services	5000	85,917	5,314,177		5,400,094	582,030	5,982,124
Capital Outlay	6000						
Library Books	6300				0	111,943	111,943
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	111,943	111,943
Other Outgo	7000				0		0
Total Expenditures		85,917	5,314,177	0	5,400,094	2,126,470	7,526,564
Ending Balance					8,209	4,245,004	4,253,213

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209			4,245,004	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			4,245,004	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		5,266,577			1,666,731	
		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	6,500	6,500
Instructional Supplies & Materials	4300				0	5,887,474	5,887,474
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	5,911,235	5,911,235
Other Operating Expenses and Services	5000		5,274,786		5,274,786	500	5,275,286
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	5,274,786	0	5,274,786	5,911,735	11,186,521
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 860

Name: NORTH ORANGE

EPA Revenue	17,523,273
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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	17,523,273	0	0	17,523,273
TOTAL		17,523,273	0	0	17,523,273

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	13,754,884	9,234,470	22,989,354	2,847,282	14.14%
2020-21	13,740,723	10,157,030	23,897,753	908,399	3.95%

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.