

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	49,115,414	49,115,414		49,115,414
Other	1300	27,747,652	27,747,652		27,747,652
Total Instructional Salaries		76,863,066	76,863,066	0	76,863,066
Non-Instructional Salaries					
Contract or Regular	1200		21,901,200	652,294	22,553,494
Other	1400		971,674		971,674
Total Non-Instructional Salaries		0	22,872,874	652,294	23,525,168
Total Academic Salaries		76,863,066	99,735,940	652,294	100,388,234
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		40,643,019	2,309,009	42,952,028
Other	2300		3,342,450	89,221	3,431,671
Total Non-Instructional Salaries		0	43,985,469	2,398,230	46,383,699
Instructional Aides					
Regular Status	2200	4,423,141	4,423,141		4,423,141
Other	2400	512,199	512,199		512,199
Total Instructional Aides		4,935,340	4,935,340	0	4,935,340
Total Classified Salaries		4,935,340	48,920,809	2,398,230	51,319,039
Employee Benefits	3000	26,448,295	55,866,256	974,329	56,840,585
Supplies and Materials	4000		1,263,827	50,180	1,314,007
Other Operating Expenses	5000		10,673,986	265,223	10,939,209
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		108,246,701	216,460,818	4,340,256	220,801,074

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	2,410,903	2,410,903		2,410,903
Student Health Services Above Amount Collected	6441		6,788		6,788
Student Transportation	6491		9,345		9,345
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,021,488		3,021,488
Objects to Exclude	Object Code				
Rents and Leases	5060		20,482		20,482
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		5,737,227		5,737,227

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		2,410,903	11,206,233	0	11,206,233
Total for ECS 84362, 50% Law		105,835,798	205,254,585	4,340,256	209,594,841
Percent of CEE (Instructional Salary Cost / Total CEE)		51.56%	100.00%		
50% of Current Expense of Education			102,627,292		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		105,835,798	205,254,585	4,340,256	209,594,841
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		108,246,701	216,460,818	4,340,256	220,801,074
Capital Expenditures	6000	1,159,086	1,785,403	119,838	1,905,241
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		109,405,787	218,246,221	4,460,094	222,706,315

For Year Ended June 30, 2021

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	1		1
In County Treasury	9112	95,995,894	(6,083,141)	89,912,753
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	32,840,669	27,688,698	60,529,367
Due from Other Funds	9140	2,199,160		2,199,160
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	78,195		78,195
Prepaid Items	9220			0
TOTAL ASSETS		131,263,919	21,605,557	152,869,476
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,034,370	1,299,926	13,334,296
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	7,950,373	356,251	8,306,624
Temporary Loans	9550	(16)		(16)
Current Portion of Long-Term Debt	9560	4,508,148		4,508,148
Deferred Revenues	9570	1,257	15,316,846	15,318,103
TOTAL LIABILITIES		24,494,132	16,973,023	41,467,155

For Year Ended June 30, 2021

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	228,196		228,196
Restricted Fund Balance	9752		4,632,534	4,632,534
Committed Fund Balance	9753	6,337,728		6,337,728
Assigned Fund Balance	9754	50,497,987		50,497,987
Total Designated Fund Balance		57,063,911	4,632,534	61,696,445
Uncommitted Fund Balance	9790	49,705,876		49,705,876
TOTAL FUND EQUITY		106,769,787	4,632,534	111,402,321
TOTAL LIABILITIES AND FUND EQUITY		131,263,919	21,605,557	152,869,476

- 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, 2021

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	46,948,994		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	37,144		
Due from Other Funds	9140			
TOTAL ASSETS		46,986,138	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, 2021

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	46,986,138		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		46,986,138	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		46,986,138	0	0
TOTAL LIABILITIES AND FUND EQUITY		46,986,138	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, 2021

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	(1,901,040)	2,454,605				
In County Treasury	9112			110,386			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	4,293,348	63,142	51			
Due from Other Funds	9140			341,298			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	372,520					
Prepaid Items	9220						
TOTAL ASSETS		2,764,828	2,517,747	451,735	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	7,058		20,901			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			313,790			
Temporary Loans	9550	74,948					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			13,968			
TOTAL LIABILITIES		82,006	0	348,659	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, 2021

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	372,521	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	2,310,301	2,517,747	103,076	0	0	0
Total Designated Fund Balance		2,682,822	2,517,747	103,076	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		2,682,822	2,517,747	103,076	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,764,828	2,517,747	451,735	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,652,919		
In County Treasury	9112	65,265,032		89,284,655
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,563,279		44,026
Due from Other Funds	9140			83,059
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		68,481,230	0	89,411,740
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,950,856		9,730,984
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,267,637		9,513
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		3,218,493	0	9,740,497

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	65,262,737		79,671,243
Total Designated Fund Balance		65,262,737	0	79,671,243
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		65,262,737	0	79,671,243
TOTAL LIABILITIES AND FUND EQUITY		68,481,230	0	89,411,740

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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, 2021

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, 2021

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, 2021

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	26,284,325	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	13,206	
Due from Other Funds	9140	6,364,236	
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		32,736,767	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	3,039,204	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	460,498	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,499,702	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	3,499,702	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	29,162,065	
Total Designated Fund Balance		29,237,065	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		29,237,065	0
TOTAL LIABILITIES AND FUND EQUITY		32,736,767	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	634,549	174,916		18,130	43,365			15,184,392
In County Treasury	9112				8,589,533				3,419,794
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	462,657							1,722,559
Accounts Receivable	9130		7,934		3,068,460	26,856			5,642,064
Due from Other Funds	9140				2,867				1,515,164
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		1,097,206	182,850	0	11,678,990	70,221	0	0	27,484,473

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	51,492	11,836		8,570,708				13,551,175
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				147,722				
Temporary Loans	9550	109,749				70,221			10,371,228
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,910,560				
Total Current Liabilities and Deferred Revenue		161,241	11,836	0	11,628,990	70,221	0	0	23,922,403
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	161,241	11,836	0	11,628,990	70,221	0	0	23,922,403

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	935,965	171,014		50,000				3,562,070
Total Designated Fund Balance		935,965	171,014	0	50,000	0	0	0	3,562,070
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		935,965	171,014	0	50,000	0	0	0	3,562,070
TOTAL LIABILITIES AND FUND EQUITY		1,097,206	182,850	0	11,678,990	70,221	0	0	27,484,473

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		320,471	320,471
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		160,567	160,567
Student Financial Aid	8150		201,613	201,613
Veterans Education	8160		11,328	11,328
Vocational and Technical Education Act (VATEA)	8170		2,037,984	2,037,984
Other Federal Revenues	8190		32,219,237	32,219,237
Total Federal Revenues	8100	0	34,951,200	34,951,200
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	44,411,676		44,411,676
Other General Apportionment	8613	4,059,182		4,059,182
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,835,406	2,835,406
Disabled Students Programs and Services(DSPS)	8623		3,368,031	3,368,031
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,002,644	1,002,644
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		27,915,550	27,915,550

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	53,726,598		53,726,598
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,309,389	1,309,389
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	363,415		363,415
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,737,228	2,461,001	8,198,229
State Mandated Costs	8685	1,000,158		1,000,158
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,834,771	1,456,726	9,291,497
Total State Revenues	8600	117,133,028	40,348,747	157,481,775

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	75,948,890		75,948,890
Tax Allocation, Supplemental Roll	8812	1,525,362		1,525,362
Tax Allocation, Unsecured Roll	8813	4,234,951		4,234,951
Prior Years Taxes	8816	1,333,145		1,333,145
Education Revenues Augmentation Fund (ERAF)	8817	14,249,340		14,249,340
Redevelopment Agency Funds - Pass Through	8818	1,691,931		1,691,931
Redevelopment Agency Funds - Residual	8819	8,747,834		8,747,834
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	32,200		32,200
Other Contract Services	8832	93,030	13,428	106,458
Sales and Commissions	8840	225,089		225,089
Rentals and Leases	8850	1,948,774		1,948,774
Interest and Investment Income	8860	1,103,666		1,103,666
Student Fees and Charges	8870			
Community Services Classes	8872	22,478		22,478
Dormitory	8873			0
Enrollment	8874	10,344,202		10,344,202
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	6,240	1,376,968	1,383,208
Instructional Materials Fees and Sales of Materials	8877	127,964		127,964
Insurance	8878			0
Student Records	8879	132,029		132,029
Nonresident Tuition	8880	3,771,049		3,771,049
Parking Services and Public Transportation	8881		234,002	234,002
Other Student Fees and Charges	8885	33,865		33,865
Other Local Revenues	8890	1,565,096	220,352	1,785,448
Total Local Revenues	8800	127,137,135	1,844,750	128,981,885
Total Revenues		244,270,163	77,144,697	321,414,860

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	5		5
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	4,504,734	3,107,726	7,612,460
Total Other Financing Sources	8900	4,504,739	3,107,726	7,612,465
Total Revenues and Other Financing Sources		248,774,902	80,252,423	329,027,325

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	102,756		484,296	19,338		606,390
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300			373			373
Biological Sciences	0400	5,426,513	32,503	349,456	51,096		5,859,568
Business and Management	0500	4,122,592	21,588	34,260	51,614		4,230,054
Communications	0600	943,421	37	47,303	6,284		997,045
Computer and Information Science	0700	3,318,307	6,414	12,860	1,938		3,339,519
Education	0800	6,490,820	5,182	935,119	308,295		7,739,416
Engineering and Related Industrial Technology	0900	5,817,159	55,775	546,061	932,423		7,351,418
Fine and Applied Arts	1000	12,198,926	19,438	369,587	520,770		13,108,721
Foreign language	1100	2,123,343					2,123,343
Health	1200	6,353,966	3,854	289,342	493,341		7,140,503
Consumer Education And Home Economics	1300	2,437,505		10,382	3,181		2,451,068
Law	1400	286,367		4,231			290,598
Humanities(Letters)	1500	14,456,937		3,847			14,460,784
Library Science	1600	1,076,600					1,076,600
Mathematics	1700	9,704,829	931	10,359	55,275		9,771,394
Military Studies	1800						0
Physical Sciences	1900	6,772,426	28,285	328,164	9,949		7,138,824
Psychology	2000	2,395,674		194			2,395,868
Public Affairs and Services	2100	538,365		1,062			539,427
Social Sciences	2200	9,924,231		26,663	375		9,951,269
Commercial Services	3000	3,121,909	4,256	101,868	26,957		3,254,990
Interdisciplinary Studies	4900	11,161,877	113,736	400,048	463,327		12,138,988
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,410,903					2,410,903
Sub-Total Instructional Activites		111,185,426	291,999	3,955,475	2,944,163		118,377,063
Total Expenditures for GF Activities*		115,709,778	132,953,279	27,117,570	6,293,192	29,098,695	311,172,514

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		21,506,022	2,047,375	787,062		24,340,459
Course and Curriculum Development	6020		461,593	6,800			468,393
Academic / Faculty Senate	6030		639,387	2,645			642,032
Other Instructional Administration & Governance	6090		2,470,512	310,764			2,781,276
Total Instructional Admin. & Governance		0	25,077,514	2,367,584	787,062	0	28,232,160
Instructional Support Services	6100						
Learning Center	6110	4,524,352	769,661	178,185	12,341		5,484,539
Library	6120		4,662,115	531,746	163,593		5,357,454
Media	6130		586,754	3,600			590,354
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		3,037,859	3,259,141	999,676		7,296,676
Other Instructional Support Services	6190		6,589,532	1,520,565	254,331		8,364,428
Total Instructional Support Services		4,524,352	15,645,921	5,493,237	1,429,941	0	27,093,451
Admissions and Records	6200		5,646,629	278,527	31,698		5,956,854
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,551,812	337,841	248,194		10,137,847
Matriculation and Student Assessment	6320		7,900,432	140,248			8,040,680
Transfer Programs	6330		1,281,067	17,744			1,298,811
Career Guidance	6340		561,692	24,035			585,727
Other Student Counseling and Guidance	6390		7,944	68			8,012
Total Student Counseling and Guidance		0	19,302,947	519,936	248,194	0	20,071,077

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		4,286,065	329,443	82,428	13,833	4,711,769
Extended Opportunity Programs and Services (EOPS)	6430		3,320,315	61,399		886,359	4,268,073
Health Services	6440		1,993,120	228,089	6,874		2,228,083
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,858,482	606,446	56,142		3,521,070
Job Placement Services	6470		661,078	36,249	7,080		704,407
Veterans Services	6480		616,615	41,705	5,032		663,352
Miscellaneous Student Services	6490		2,132,626	647,606	17,470	233,388	3,031,090
Total Other Student Services		0	15,868,301	1,950,937	175,026	1,133,580	19,127,844
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,593,738	1,357,551	214,431		4,165,720
Custodial Services	6530		7,559,070	306,200	48,065		7,913,335
Grounds Maintenance and Repairs	6550		1,757,226	121,479			1,878,705
Utilities	6570			3,570,871			3,570,871
Other Operations and Maintenance of Plant	6590		1,974,098	434,329	21,343		2,429,770
Total Operation and Maintenance of Plant	6500	0	13,884,132	5,790,430	283,839	0	19,958,401
Planning, Policymaking and Coordinations	6600		6,119,458	1,403,434	50,000		7,572,892

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,529,976	723,094	15,319		2,268,389
Fiscal Operations	6720		3,818,995	(930,047)	36,608		2,925,556
Human Resources Management	6730		2,168,641	824,133			2,992,774
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,021,488				3,021,488
Staff Development	6750		461,719	89,374			551,093
Staff Diversity	6760		728,567	37,730			766,297
Logistical Services	6770		3,750,798	260,951	15,130		4,026,879
Management Information Systems	6780		3,842,213	1,884,130	13,814		5,740,157
Other General Institutional Support Services	6790		5,982,779	879,478	98,315		6,960,572
Total General Institutional Support Services	6700	0	25,305,176	3,768,843	179,186	0	29,253,205
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		12,697	23,249			35,946
Community Use of Facilities	6830		231,961	1,800			233,761
Economic Development	6840		19,645	195,425			215,070
Other Community Services & Economic Development	6890		730,888	6,692			737,580
Total Community Services	6800	0	995,191	227,166	0	0	1,222,357

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				3,879		3,879
Child Development Centers	6920		17,471	10,835	1,428		29,734
Farm Operations	6930						0
Food Services	6940		746	568,940			569,686
Parking	6950		2,227,688	193,142	60,912		2,481,742
Student and Co-Curricular Activities	6960		724,324	346,408	15,040		1,085,772
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,970,229	1,119,325	81,259	0	4,170,813
Auxiliary Operations	7000						
Contract Education	7010			789		27,881	28,670
Other Auxiliary Operations	7090		173,800				173,800
Total Auxiliary Operations	7000	0	173,800	789	0	27,881	202,470

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,671,982	241,887	82,824		1,996,693
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					7,494,682	7,494,682
Other Outgo	7390					20,442,552	20,442,552
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	27,937,234	27,937,234
Sub-Total Non-Instructional Activities		4,524,352	132,661,280	23,162,095	3,349,029	29,098,695	192,795,451
Total Expenditures General Fund: activities *		115,709,778	132,953,279	27,117,570	6,293,192	29,098,695	311,172,514

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$355,976,292
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	33,570.65		
	2. 2020-2021 Second Period Actual FTES	32,113.22		
	3. 2020-2021 Population change factor (C2/C1)	0.9566		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$360,039,113
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)			\$360,039,113
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$360,039,113
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			102,854,002
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			82,980,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			60,398
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			186,373
H.	2021-2022 Appropriations Subject to Limit			\$186,108,027

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			34,951,200	51,076,610	34,951,200	51,076,610
State Revenues	8600	117,133,028	112,808,914	40,348,747	56,279,012	157,481,775	169,087,926
Local Revenues	8800	127,137,135	126,752,329	1,844,750	4,910,477	128,981,885	131,662,806
Total Revenues		244,270,163	239,561,243	77,144,697	112,266,099	321,414,860	351,827,342
EXPENDITURES:							
Academic Salaries	1000	100,388,234	105,660,811	13,970,927	9,613,557	114,359,161	115,274,368
Classified Salaries	2000	51,319,039	55,461,438	17,848,492	17,903,359	69,167,531	73,364,797
Employee Benefits	3000	56,840,585	60,648,652	8,295,780	8,644,519	65,136,365	69,293,171
Supplies and Materials	4000	1,314,007	3,260,625	3,210,043	15,291,326	4,524,050	18,551,951
Other Operating Expenses and Services	5000	10,939,209	25,075,833	11,654,311	38,261,428	22,593,520	63,337,261
Capital Outlay	6000	1,905,241	4,800,265	4,387,951	23,151,445	6,293,192	27,951,710
Total Expenditures		222,706,315	254,907,624	59,367,504	112,865,634	282,073,819	367,773,258
Excess /(Deficiency) of Revenues over Expenditures		21,563,848	(15,346,381)	17,777,193	(599,535)	39,341,041	(15,945,916)
Other Financing Sources	8900	4,504,739	2,827,212	3,107,726	1,588,070	7,612,465	4,415,282
Other Outgo	7000	9,155,930	12,418,613	19,942,765	6,337,429	29,098,695	18,756,042
Net Increase/(Decrease) in Fund Balance		16,912,657	(24,937,782)	942,154	(5,348,894)	17,854,811	(30,286,676)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	89,857,130	106,769,787	3,690,380	4,632,534	93,547,510	111,402,321
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	89,857,130		3,690,380		93,547,510	
Ending Fund Balance, June 30		106,769,787	81,832,005	4,632,534	(716,360)	111,402,321	81,115,645

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	246,065					
Local Revenues	8800	48,562,667	43,868,621				
Total Revenues		48,808,732	43,868,621	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981		1,719,288				
Other Incoming Transfers	8983						
Total Other Financing Sources		0	1,719,288	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	39,165,000	36,264,962				
Debt Interest and Other Service Charges	7120	7,799,051	11,671,297				
Transfers Outgoing	7300 & 7400		1,719,288				
Reserve for Contingencies	7900						
Total Other Outgo	7000	46,964,051	49,655,547	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(46,964,051)	(47,936,259)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,844,681	(4,067,638)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,096,391	46,986,140		0		0
Prior Years Adjustments	9020	45,068					
Adjusted Beginning Balance	9030	45,141,459		0		0	
Ending Fund Balance, June 30		46,986,140	42,918,502	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					7,935	23,000
State Revenues	8600					140,581	147,546
Local Revenues	8800	1,134,956	2,775,495	30,136	260,000	58,773	380,975
Total Income		1,134,956	2,775,495	30,136	260,000	207,289	551,521
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	887,261	900,656			537,781	594,208
Employee Benefits	3000	340,658	370,562			201,408	245,840
Supplies and Materials	4000	934,950	1,508,616			8,156	43,262
Other Operating Expenses and Services	5000	67,814	61,701			49,442	2,301
Capital Outlay	6000				110,000	8,026	4,000
Total Expenditures		2,230,683	2,841,535	0	110,000	804,813	889,611
Excess /(Deficiency) of Revenues over Expenditures		(1,095,727)	(66,040)	30,136	150,000	(597,524)	(338,090)
Other Financing Sources	8900	4,077,756		167,761		656,452	350,000
Other Outgo	7000			145,000	150,000		
Net Increase/(Decrease) in Fund Balance		2,982,029	(66,040)	52,897	0	58,928	11,910
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(299,207)	2,682,822	2,464,850	2,517,747	44,148	103,076
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(299,207)		2,464,850		44,148	
Ending Fund Balance, June 30		2,682,822	2,616,782	2,517,747	2,517,747	103,076	114,986

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	1,118,691	64,419,392				
Local Revenues	8800	3,631,323	500,000			1,336,378	600,000
Total Income		4,750,014	64,919,392	0	0	1,336,378	600,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	429,634	659,416				
Employee Benefits	3000	138,678	299,292				
Supplies and Materials	4000	117,070	95,689			25,974	317,751
Other Operating Expenses and Services	5000	1,990,728	2,916,423			830,709	2,437,215
Capital Outlay	6000	18,866,695	115,031,194			88,270,753	167,085,758
Total Expenditures		21,542,805	119,002,014	0	0	89,127,436	169,840,724
Excess /(Deficiency) of Revenues over Expenditures		(16,792,791)	(54,082,622)	0	0	(87,791,058)	(169,240,724)
Other Financing Sources	8900	7,067,911					88,645,597
Other Outgo	7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		(10,724,880)	(55,082,622)	0	0	(87,791,058)	(80,595,127)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	75,987,617	65,262,737	0	0	167,462,301	79,671,243
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	75,987,617		0		167,462,301	
Ending Fund Balance, June 30		65,262,737	10,180,115	0	0	79,671,243	(923,884)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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				

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	6,671,860	7,040,679				
Other Financing Sources	8900						
Total Income		6,671,860	7,040,679	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	240,138	250,104				
Employee Benefits	3000	5,366,894	5,819,703				
Supplies and Materials	4000	2,195,896	500				
Other Operating Expenses and Services	5000		3,685,474				
Capital Outlay	6000						
Total Expenditures		7,802,928	9,755,781	0	0		
Net Profit or Loss		(1,131,068)	(2,715,102)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,131,068)	(2,715,102)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,368,133	29,237,065		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,368,133		0			
Ending Fund Balance, June 30		29,237,065	26,521,963	0	0		

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	203,277	273,685	51,869	80,000		
Total Income		203,277	273,685	51,869	80,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	89,342	113,530				
Employee Benefits	3000	28,306	33,307				
Supplies and Materials	4000	25,916	33,297				
Other Operating Expenses and Services	5000	25,720	103,550	11,840	80,000		
Capital Outlay	6000						
Total Expenditures		169,284	283,684	11,840	80,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		33,993	(9,999)	40,029	0	0	0
Other Financing Sources	8900	23,893	25,000				
Other Outgo	7000		15,000	11,836			
Net Increase/(Decrease) in Fund Balance		57,886	1	28,193	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	878,079	935,965	137,635	164,593		0
Prior Years Adjustments	9020			(1,235)			
Adjusted Beginning Balance	9030	878,079		136,400		0	
Ending Fund Balance, June 30		935,965	935,966	164,593	164,593	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	65,854,225	86,237,014				
State Revenues	8600	12,166,348	11,984,791				
Local Revenues	8800	62,131					
Total Income		78,082,704	98,221,805	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,742					
Capital Outlay	6000						
Total Expenditures		4,742	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		78,077,962	98,221,805	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	78,077,962	98,221,805				
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: 2020-2021

Budget Year: 2021-2022

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			2,020,786	1,935,454
Total Income		0	0	2,020,786	1,935,454
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			618	302,548
Employee Benefits	3000			51	104,661
Supplies and Materials	4000			4,383	268,888
Other Operating Expenses and Services	5000			400,160	322,433
Capital Outlay	6000				14,165
Total Expenditures		0	0	405,212	1,012,695
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,615,574	922,759
Other Financing Sources	8900			399,334	231,533
Other Outgo	7000			1,419,325	3,035,299
Net Increase/(Decrease) in Fund Balance		0	0	595,583	(1,881,007)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,697,756	3,562,070
Prior Years Adjustments	9020			268,731	
Adjusted Beginning Balance	9030	0		2,966,487	
Ending Fund Balance, June 30		0	0	3,562,070	1,681,063

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 860

Name: NORTH ORANGE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
31	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	836,157
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	386,127
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	7,067,911
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	61,301
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	3,241,599
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	167,760
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	270,325
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	12,056
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	193,032
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	145,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	57,389
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	11,837

Activity Classification	Object 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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,737,228			2,461,001		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	1,057		1,057
Books, Magazines, & Periodicals	4200				0	29,655		29,655
Instructional Supplies & Materials	4300				0	737,341		737,341
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	768,053		768,053
Other Operating Expenses and Services	5000	67,901	5,669,327		5,737,228	520,414		6,257,642
Capital Outlay	6000							
Library Books	6300				0	71,868		71,868
Equipment	6400							
Equipment - Additional	6410				0	47,091		47,091
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	118,959		118,959
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		67,901	5,669,327	0	5,737,228	1,407,426		7,144,654
Ending Balance					8,209	5,298,579		5,306,788

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			5,298,579		
Adjustments	9020							
Adjusted Beginning Balance	9030		8,209			5,298,579		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,170,640			2,061,911		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	127,133		127,133
Books, Magazines, & Periodicals	4200				0	34,700		34,700
Instructional Supplies & Materials	4300				0	6,290,157		6,290,157
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	6,451,990		6,451,990
Other Operating Expenses and Services	5000		5,178,849		5,178,849	428,500		5,607,349
Capital Outlay	6000							
Library Books	6300				0	75,000		75,000
Equipment	6400							
Equipment - Additional	6410				0	405,000		405,000
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	480,000		480,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,178,849	0	5,178,849	7,360,490		12,539,339
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 860

Name: NORTH ORANGE

EPA Revenue	53,726,598
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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	53,726,598	0	0	53,726,598
TOTAL		53,726,598	0	0	53,726,598

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	13,031,623	9,800,320	22,831,943	N/A	N/A
2021-22	15,688,598	11,665,858	27,354,456	4,522,513	19.81%
2022-23	17,709,943	13,290,218	31,000,161	3,645,705	13.33%
2023-24	17,709,943	13,799,422	31,509,365	509,204	1.64%
2024-25	17,709,943	14,104,944	31,814,887	305,522	0.97%
2025-26	17,709,943	14,104,944	31,814,887		0.00%

Does the district have a plan to fund these expenses through 2025-26?
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.