



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

Greatness. Achieved.

2012-2013

Proposed Budget &

FINANCIAL REPORT



North Orange County Community College District

District Mission, Vision, & Value Statements

1.0 Mission

1.1 The mission of the North Orange County Community College District is to serve and enrich our diverse communities by providing a comprehensive program of educational opportunities that are accessible, academically excellent, and committed to student success and lifelong learning.

1.2 Cypress College and Fullerton College will offer associate degrees, vocational certificates and transfer education, as well as developmental instruction and a broad array of specialized training. The School of Continuing Education will offer non-college credit programs including high school diploma completion, basic skills, vocational certificates and self development courses. Specific activities in both the colleges and School of Continuing Education will be directed toward economic development within the community.

2.0 **Vision:** Our District community is the celebrated choice of diverse learners shaping the future.

3.0 Values

2.1 Service: We contribute to a vital and prosperous community through our educational and training services.

2.2 Excellence: We offer excellence and joy in teaching and learning.

2.3 Success: We nurture student success for the attainment of life-long learning goals.

2.4 Adaptability: We respond to the changing needs of our communities in a global environment through continuous improvement and innovation.

2.5 Professionalism: We hold high standards for our faculty and staff and cultivate an environment in which staff development and other continuing education are valued and promoted.

2.6 Stewardship: We uphold the responsibility for public trust of our mission and resources.

2.7 Respect: We cultivate an atmosphere of courtesy, civility, and acceptance.

2.8 Inclusiveness: We welcome and respect the diverse backgrounds and beliefs of our students, faculty, and staff, and the many communities we serve.

NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

PROPOSED BUDGET 2012-2013

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**NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT**

2012-2013 PROPOSED BUDGET

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Introduction

This budget book is unlike any that the North Orange County Community College District has produced before. It has been modified in its formation and design so that users from all backgrounds can understand the District's budget philosophy, planning processes, and fiscal distributions. New features have been added, such as the Strategic Direction Expenditure Matrix. In addition, the budget center narratives now also focus on the District's Strategic Directives to further explain the connection between the allocation of resources and the funding of planning priorities. Of utmost concern was the desire to be as transparent as possible in this time of fear and uncertainty.

New Planning Processes

Even in this period of crisis, it is appropriate to celebrate the completion of last year's NOCCCD Comprehensive Master Plan, and on being successfully reaffirmed with full accreditation status for both of our credit institutions from the Accreditation Commission for Community and Junior Colleges (ACCJC). Both of these achievements have had a significant impact on our budget process. The Master Plan provided the ten year roadmap for the District and outlined five District Strategic Directions for the budget centers to follow. The accreditation process helped us to formulate and document the District's Allocation Model, and provided two ways to link the budget to the planning process: through the establishment of a Strategic Plan Fund, and by establishing special methods of tracking expenditures that tie to the District's five Strategic Directions.

While we are aware that over 80% of NOCCCD's expenditures are devoted to fixed expenses such as salaries and benefits, we feel the changes made to this budget document align perfectly with the Board of Trustees' request to have additional information provided in the Budget Book to delineate how funds are expended to achieve the Board's directions.

Current Year Overview

As has been the case for the last few budget cycles, the 2012-13 fiscal year is looking to be filled with funding ambiguities. There are several missing parts of the puzzle at this point—the most important piece being that \$10 million of NOCCCD's funding from the State is

contingent on the passage of Governor Brown's Proposition 30 "Temporary Taxes to Fund Education." In keeping, then, with our historically conservative budgeting practices, the District has chosen to build this budget with the revenue assumption that Proposition 30 will not pass. While we certainly hope that this is not the case, we would rather be in the position to have to add in the middle of the year, rather than cut without sufficient time to analyze the repercussions.

If Proposition 30 Fails: If Proposition 30 fails to get at least 50% of the popular vote or—if it succeeds but Proposition 38, the Molly Munger initiative, gets more votes than Proposition 30—the automatic trigger cut for NOCCCD is approximately \$10 million to our 2012-13 fiscal year budget. To put this in perspective, this \$10 million will come on top of the already \$10.9 million in apportionment revenue decline which the District has experienced since 2007-08, plus another \$11 million in categorical program cuts during that same time period. The District has responded to those cuts by keeping unfilled positions vacant, cutting back class sections, and postponing ongoing expenditures. Despite these measures, NOCCCD is still looking at an ongoing structural deficit of \$14.6 million.

If Proposition 30 Passes: If Proposition 30 passes, and gets more votes than Proposition 38, our District should be in fair fiscal condition. The Governor's approved budget calls for NOCCCD to receive the same level of apportionment as we did in 2011-12, plus about \$1.2 million in growth/restoration funds which would be used to add new class sections to the Spring 2013 semester. While the District would still have a \$3.4 million structural deficit (derived from the original \$14.6 million deficit, adding back \$10 million for passage of Proposition 30 and \$1.2 million of restoration funds), staff believes that the budget centers could cover these cuts, especially in light of the \$15 million in the deficit reserve balance and additional amounts in the budget center contingencies.

Unfortunately, even if Proposition 30 passes, there are several unknown factors that could still negatively affect the current year budget. These include the State's estimate of revenues

that would be collected from the tax increase and the amount of redevelopment funds flowing to schools. Some experts in Sacramento believe that the amount of money estimated from the tax increase may be overstated by as much as 25%. On a statewide estimate of \$855 million, that 25% would result in another \$6 million reduction for our District. While fiscal staff is somewhat optimistic on our District's budget position if Proposition 30 passes, they are not celebrating just yet.

Even if Proposition 30 does not pass, we are confident that the North Orange County Community College District, through excellent fiscal management and the support of its employees, is prepared to weather yet another economic storm in which public education finds itself injuriously buffeted. The one caveat is that while our \$15 million in deficit reserves could cover operations for the current year, we would have almost nothing to move forward with into 2013-14. In that regrettable scenario, we would undoubtedly be forced to make some difficult choices concerning staff and salaries, as well as additional section reductions.

1 - BUDGET NARRATIVE

District Strategic Directions

Codified in the 2011 NOCCCD Comprehensive Master Plan, the District Strategic Directions are intended to serve as a guide for the District's decision-making and use of resources for the next ten years.

<p style="text-align: center;"><i>District Strategic Direction 1</i></p>
<p>The District will annually improve the rates of completion for degrees, certificates, diplomas, transfers, transfer-readiness requirements, and courses.</p>
<p style="text-align: center;"><i>District Strategic Direction 2</i></p>
<p>The District will annually make progress toward eliminating the documented achievement gap among race/ethnicity groups.</p>
<p style="text-align: center;"><i>District Strategic Direction 3</i></p>
<p>The District will annually improve the success rate for students moving into:</p> <ul style="list-style-type: none">▪ The highest level possible credit basic skills courses in mathematics, English, and English-as-a-Second-Language from noncredit basic skills instruction in the same discipline and▪ College-level courses in mathematics, English and English-as-a-Second-Language from credit or noncredit basic skills instruction in these disciplines and▪ The next higher course in the sequence of credit or noncredit basic skills courses in mathematics, English and English-as-a-Second-Language.
<p style="text-align: center;"><i>District Strategic Direction 4</i></p>
<p>The District will implement best practices related to planning including transparent decision making processes, support of strategic and comprehensive planning activities at campus and District levels, and the allocation of resources to fund planning priorities.</p>
<p style="text-align: center;"><i>District Strategic Direction 5</i></p>
<p>The District will develop and sustain collaborative projects and partnerships with the community's educational institutions, civic organizations, and businesses.</p>

District Strategic Directions Expenditure Matrix

There has been significant discussion amongst the budget officers on how to populate the following matrix. As one can see from the information provided by each budget center, there are major differences in the amounts listed. This is not because one budget center is spending more than another, but rather because of how each budget center interpreted the information to be presented. For example, Fullerton College is showing direct expenditures that are *improving* results related to the strategic directions while Cypress College and the School of Continuing Education have identified existing expenditures that contribute to the directives. Further information for each of the budget centers is provided in Section 5. Additional discussion and direction related to these differing presentations will need to be provided.

The following expenditure matrix represents the funds allocated to the District Strategic Directions in the 2012-13 budget:

	CC	FC	SCE	DW	DS	Total
SD1 - Improve Completion Rates	\$ 752,900	\$ 166,000	\$ 356,358	\$ -	\$ -	\$ 1,275,258
SD2 - Eliminate Achievement Gap	599,150	42,500				641,650
SD3 - Improve Student Success Rates	713,062	22,500	265,873			1,001,435
SD4 - Implement Planning Best Practices						-
SD5 - Develop & Sustain Collaborative Projects/Partnerships	233,200	112,500	1,014,901			1,360,601
Additional Funds Earmarked for Strategic Directions	100,000	142,500	40,000	500,000		782,500
	<u>\$ 2,398,312</u>	<u>\$ 486,000</u>	<u>\$ 1,677,132</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 5,061,444</u>

Two funding sources that we will add to the details within the expenditure matrix are resources that will be allocated through the Strategic Plan Fund and the Innovation Funds. The purpose of the Strategic Plan Fund is to provide resources to help implement the District and Campus Strategic Plans. The Funds will provide additional evidence that the District is in compliance with the ACCJC Standards that require an institution to provide evidence that the planning process is broad-based, offers opportunities for input by appropriate constituents, allocates necessary resources and leads to improved institutional effectiveness. More information on the two funding sources can be found in the NOCCCD Budget Allocation Handbook 2012.

Fiscal Analysis

The North Orange County Community College District's (NOCCCD) fiscal situation is closely tied to that of the State. For several years now, the State's budget has had significant structural problems. The 2012-13 State budget was passed in June 2012 under the authority provided under Proposition 25, passed in November 2010, allowing for budget passage with a majority vote rather than the two-thirds vote that had been required for the past several decades. While the 2011-12 budget approved trigger cuts as a check against overly optimistic revenue assumptions, the 2012-13 budget relies upon voter approval of a November ballot initiative to essentially fund a "stay-the-course" budget. If the ballot initiative fails, the burden will primarily fall on education to keep expenditures aligned with revenues. Additionally, the worldwide economic struggles continue to cause further budget turmoil for California. Until the overall economy regains its strength and the State's structural deficiencies are resolved, the California Community Colleges will continue their struggles at a time when resources are scarce but demand is high. This leaves colleges to rely on their reserves and/or cash flow borrowing options in order to sustain operations during these difficult economic times. Through conservative budgeting efforts, in response to these budget pitfalls, NOCCCD has maintained a healthy reserve level. Based on what is currently projected within the State budget, the District is in a favorable position to get through the 2012-13 fiscal year using the remaining deficit reserve that has been accumulated to address these budget reductions. However, there is a concern for future budget years as the District will not be able to replenish its reserves without improved budgets from the State. NOCCCD Fiscal Management will continue to closely monitor the State's budget situation and make necessary decisions to ensure the fiscal health of the District and its ability to continue serving students.

Within the NOCCCD's 2012-13 Proposed Budget, there is an ongoing budgeted deficit of approximately \$14.6 million. It is also important to note that certain ongoing expenditures have been temporarily suspended, such as a \$2 million Retiree Benefits contribution, a contribution for insurance premiums to the Self Insurance Fund of \$1.2 million, and a contribution for scheduled maintenance of \$1 million. Instead, one-time contributions have been budgeted for 2012-13 for Retiree Benefits and for scheduled maintenance, in the

amounts of \$2 million and \$1 million, respectively. As always, there are challenges when making decisions on how to utilize resources, especially during these tough times, while trying to balance the needs of the organization as a whole. Some of the priorities that will need to be addressed will be the potential for unfavorable mid-year budget reductions, addressing the ongoing deep categorical budget reductions experienced in prior years, increased enrollment demands, negotiations/staffing levels, resources to complete construction projects, and the reoccurring issues of how to control and fund retiree medical costs.

Of most significance to NOCCCD is the growth in enrollment demands that our colleges have experienced. As unemployment levels remain at record highs and while other segments of higher education continue to limit enrollments, student enrollment demands at the community college level continue to be dramatically high.

Although changes in full-time equivalent students (FTES) directly impact our overall funding, 2011-12 was the fifth consecutive year that the District exceeded its State-established growth cap. During 2011-12, the District generated 1,349.46 FTES above the level for which it expects to be funded. Therefore, of the total generated FTES of 33,279.89, 4.23% of it is not expected to be funded. The following section discusses FTES plans for 2012-13.

Full-Time Equivalent Students (FTES)

Since the primary method the State uses to allocate resources is by full-time equivalent students, the monitoring of FTES is critical to the successful operation of a district. Not generating enough FTES can result in reduced apportionment income, and generating more than the State-established cap can result in unfunded enrollment. Establishing an appropriate FTES strategy, therefore, is fundamental to the budgeting process.

In establishing the 2012-13 FTES strategy, the District considered the reduction of 1.82% in order to minimize the percentage of over-cap FTES to approximately 2%. Since effective planning and class scheduling must occur well in advance of the final budgeting process, the

District will not change its targets mid-year if the tax initiative does not pass in order to minimize disruption to the instructional programs. However, current estimates indicate that if the tax initiative does not pass, a workload measure reduction for 2012-13 could be 7.3% or 2,335 FTES. This reduction will negatively affect next year's FTES targets. Accordingly, the District has set a target of 32,733 FTES for 2012-13.

If Proposition 30 passes, there is a potential that \$50 million in growth/restoration funds will be available statewide, which our portion would amount to approximately \$1.2 million and would increase our FTES base. Consequently, if Proposition 30 passes, the District may wish to increase the FTES targets for the 2012-13 Spring semester.

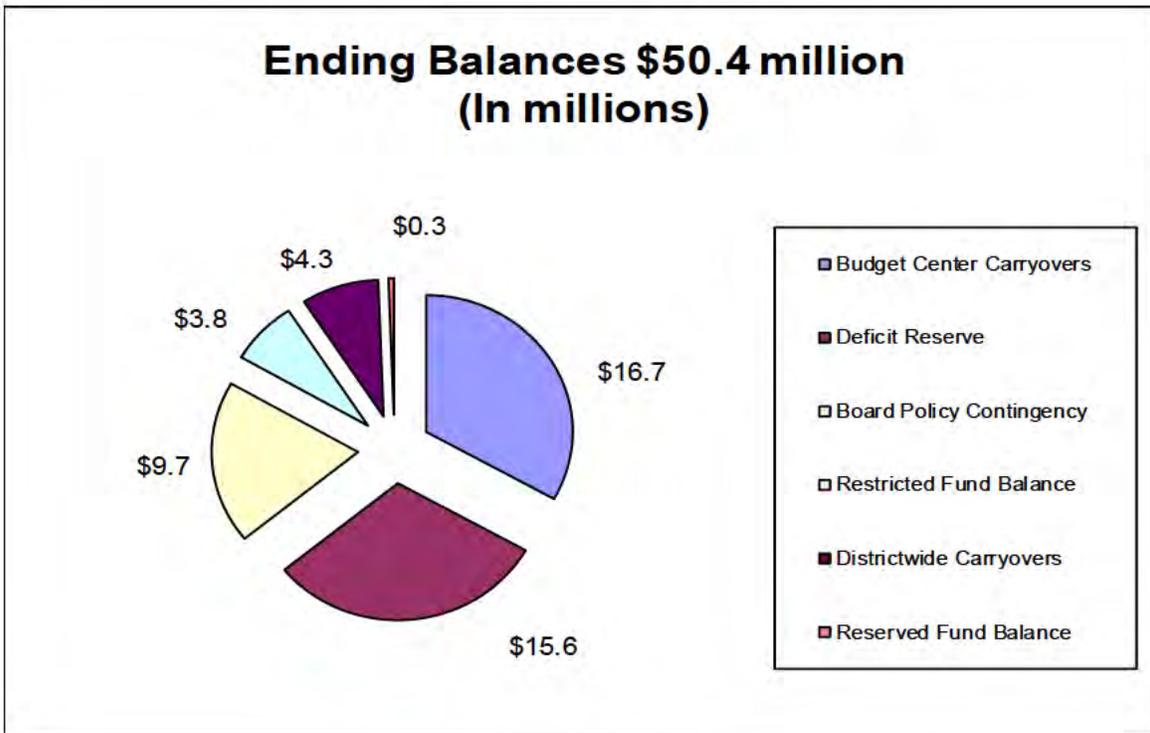
The table below shows the 2012-13 targets and the annual FTES that were generated for the prior four fiscal years:

FTES Production by Campus

	2012-13 Targets	2011-12 Actual	2010-11 Actual	2009-10 Actual	2008-09 Actual
Cypress	10,515.69	10,710.07	11,890.84	12,428.32	11,803.33
Fullerton	16,682.09	16,990.47	19,890.95	19,478.30	18,501.56
SCE	5,535.14	5,637.46	5,951.46	6,795.39	8,247.26
Total	<u>32,732.92</u>	<u>33,338.00</u>	<u>37,733.25</u>	<u>38,702.01</u>	<u>38,552.15</u>

Ending Balances

An integral part of the NOCCCD budget comes from resources carried over from prior-year operations. The ending balance on June 30, 2012, was \$50,369,877, which is a decrease of \$412,612 from the previous year. The graph on the following page shows a breakdown of ending balances.



A detailed spreadsheet that shows the analysis of ending fund balances by budget center can be found under Tab 7. Effective with the 2011-12 fiscal year, the District began maintaining Fund Balance reservations in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Accordingly, Fund Balance is comprised of the following categories: Nonspendable, Restricted, Committed, or Assigned Fund Balance. Following is a brief explanation of the amounts contained within each of these categories:

Nonspendable Fund Balance

- **Reserved Fund Balance:** This \$283,179 amount represents resources that are not readily available for expenditures and includes such things as inventory, prepaid expenses, and revolving cash.

Restricted Fund Balance

- **Restricted Programs:** This \$3,829,100 represents the carryover funds from categorical/restricted programs that have legal restrictions by State and federal

governments. Restricted programs in this category are health services, parking, restricted lottery, veterans services, and financial aid administrative allowances.

Committed Fund Balance

- The District did not take any formal actions to establish specific commitments as of June 30, 2012.

Assigned Fund Balance

- **District-wide Carryovers:** Here, \$4,246,635 has been set aside for District-wide expenditures, including staff development, facility emergency, safety budget, Strategic Plan fund, election expense, innovation fund, retiree benefits, and scheduled maintenance contributions, as well as the supplemental retirement plan for the former District Chancellor.
- **Deficit Reserve:** The \$15,600,631 represents the balance remaining from the original \$19,000,000 one-time funds that were accumulated from District-wide Board Discretionary funds (\$10.5 million) and budget center carryovers (\$8.5 million) over the past several years in anticipation of major budget reductions. These funds have come from revenues that exceeded budget, or expenditures below budget, in previous fiscal years. These Deficit Reserve funds are designated to offset the 2012-13 ongoing deficit budgeted at \$14,629,917, as well as any additional mid-year budget cuts. Therefore, once the budget rolls into the Operating Ledger, the ongoing deficit will already be reduced against the \$15,600,631, leaving a remaining one-time deficit reserve balance of \$970,714.

Unassigned Fund Balance

- **Board Discretionary:** Represents one-time funds that have not yet been allocated. No dollars were in the account as of June 30, 2012. When the budget is rolled, \$833,000 will be added, representing mandated cost revenues that have not yet been allocated.
- **Board Policy Contingency:** Board Policy 6200 requires that unrestricted general reserves shall be no less than 5% of unrestricted General Fund expenditures. The 5% reserves of \$9,688,301 are based on budgeted unrestricted General Fund expenditures, including debt service, transfers, and payments to students of \$193,766,015.

- **Budget Center Carryovers:** The \$16,722,031 total here has already been allocated to budget centers, but was conserved by individual departments during the course of the previous year. These funds may be used to backfill for budget reductions, purchase instructional equipment, help pay overtime and hourly help, supplement extended-day budgets, or pay any other expense deemed a priority by the budget center or identified as a goal in the District-wide Strategic Plan.

The following table shows the changes in budget center carryovers from the prior year:

	2010-11 Carryovers	2011-12 Carryovers	Change	% Change
District Services	\$ 1,997,502	\$ 2,888,779	\$ 891,277	44.62%
Information Services	170,516	249,090	78,574	46.08%
Cypress College	4,934,633	6,265,458	1,330,825	26.97%
Fullerton College	5,422,176	6,523,480	1,101,304	20.31%
School of Cont Ed	246,429	795,224	548,795	222.70%
Total	\$ 12,771,256	\$ 16,722,031	\$ 3,950,775	30.93%

Behind Tab 7, each budget center has provided a discussion and a listing of its carryover budgets.

Revenues

The District receives revenue from numerous sources. A detailed comparison between the 2012-13 Proposed Budget General Fund Revenue and the 2011-12 General Fund Actual Revenue is detailed under Tab 4. Current revenue projections indicate that further apportionment reductions are expected for fiscal year 2012-13. Following is a discussion on the major revenue sources:

- Apportionment is the major source of revenue for the District. Following the SB 361 funding model, every district is entitled to a foundation grant based on the number and size of colleges and centers that it operates. For NOCCCD, the total foundation grant is budgeted at \$8,857,454. Added to this is the funding for 2012-13 credit and non-credit FTES (including non-credit enhancement funding) for a total of \$145,704,262. However, the District's share of the estimated apportionment reductions for 2012-13 if the tax initiative does not pass equates to a cut of \$9,954,454. This cut represents an 8.39% reduction. Thus, the 2012-13 total

estimated apportionment revenue is budgeted at \$135,749,566. This budget contains no provisions for COLA or growth funding.

- Lottery funding is computed based upon FTES. There are two components: 1) a restricted portion that is estimated at \$28 per FTES, or \$916,522, and can only be used for instructional supplies; and 2) an unrestricted portion that is estimated at \$122 per FTES, or \$3,993,416. The unrestricted allocation is considered part of the core revenue that is used to fund operations. This represents a total increase from the prior year of \$10 for both the restricted and unrestricted portions combined.
- Part-time Faculty Compensation Funding is comprised of reimbursements for office hours and health benefits and an allocation for compensation. The budget is established at \$999,227; essentially the same level as the District's 2011-12 allocation.
- Fee Waiver and Enrollment Fee Collections income is estimated at \$555,735. This budget is made up of 2% of the enrollment fees actually collected, which are not used to off-set the apportionment calculation, and the amount received from the State for the 2% that otherwise would have been received from students had they not received fee waivers.
- Non-resident Tuition of \$1,000,000 has been budgeted as an ongoing resource. Fees collected in excess of \$1,000,000 are returned to the colleges to help maintain their non-resident programs.
- Interest Income of \$250,000 has been budgeted for 2012-13. The District currently has investments with the Orange County Treasurer's Educational Investment Pool and Citizens Business Bank. Short term interest rate estimates are approximately 0.46%. This represents a decrease from the prior year of 0.12%.
- Mandated Cost revenue is budgeted at \$833,000. The District has opted into a new mandated cost block grant which will fund the District \$28 per funded FTES to cover compliance costs incurred during 2012-13. Opting into the new system will be evaluated on a year by year basis. Instead of opting into the mandated cost block grant, the District may opt to continue submitting claims for negotiations, health fees, enrollment fee collections and waivers, and integrated waste management every year. While the District received a portion of its backlogged mandated cost claims in 2011-

12, of approximately \$2.1 million, mandated cost revenues remain uncertain. Based upon the many uncertainties over the mandated claim process, including the State Controller's Office audits of these claims, the District has opted for the more certain funding of \$28 per funded FTES. Following a conservative budgeting approach, the \$833,000 in revenues has been budgeted but the corresponding expenses have been budgeted in the Board Discretionary Contingency for use to be decided at a later time.

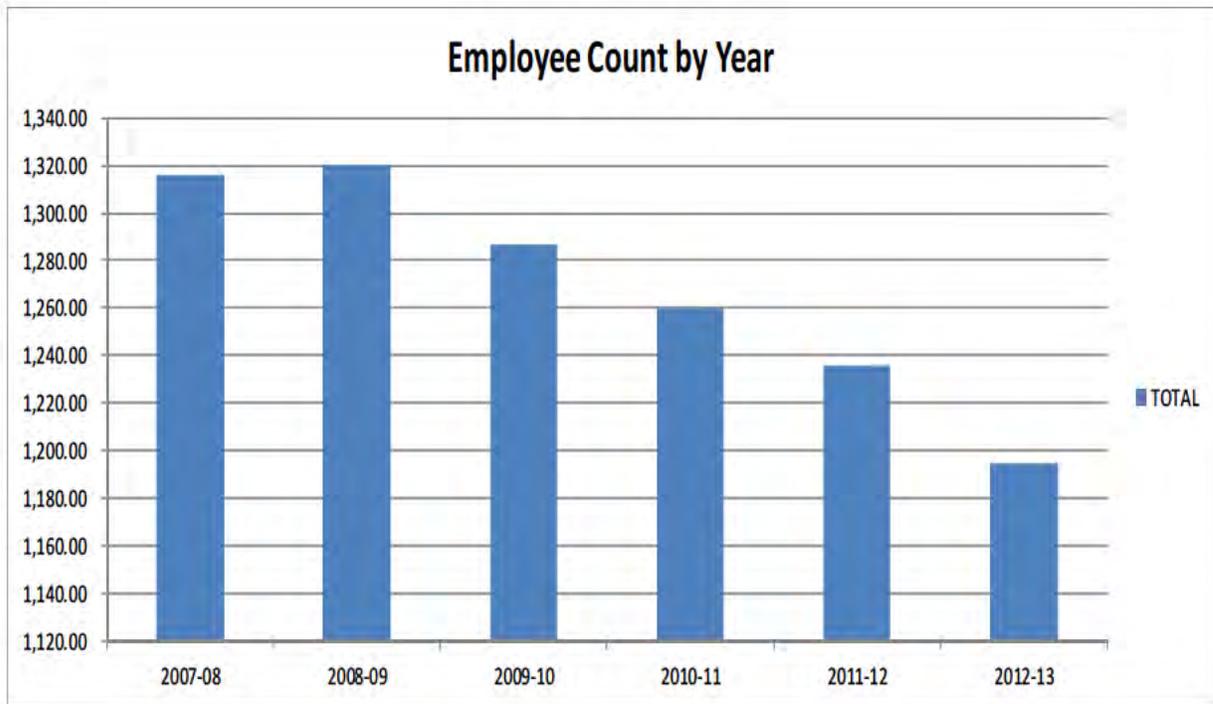
Expenditures

Approximately 83% of NOCCCD's general fund budget is in salaries and benefits. When the State began reducing apportionment revenues, the District responded by not filling vacant positions. When in past years the District's budget included an amount for these positions, this year's budget stripped out numerous vacant positions as of August 8, 2012. Positions eliminated were 34 faculty, 27 classified, and 5 administrative. Currently there are 41 vacancies remaining in the budget, made up of 14 faculty, 19 classified, and 8 administrative positions. Some of these vacancies may be filled during the year.

The following schedules and graph show all filled positions, at the time the Proposed Budget was developed for the District, over the past five years and budgeted for 2012-13:

Employee Position Schedule

Description	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Executive Officer	6	5	6	6	6	6
Temp. Administrator	10	10	13.89	12.31	12.29	8.57
Confidential	13	13	13	13	13	12
Academic Managers	50	44	45	40	39	41
Classified Managers	55	56	54	52	53	49
FT Faculty	558	562	536	528	520	504
Classified	624.05	630.10	618.70	608.70	592.15	574.45
TOTAL	1,316.05	1,320.10	1,286.59	1,260.01	1,235.44	1,195.02



Description	Employee Count Change from 2008 to 2013	% Change from 2008 to 2013
Academic Managers	-9	-18.00%
Classified Managers	-6	-11%
Classified	-49.6	-8%
Confidential	-1	-8%
FT Faculty	-54	-10%
Executive Officer	0	0%
Temp. Administrator	-1.43	-14%

Following are other significant changes that have occurred to 2012-13 expenditure budgets:

- District General Fund supported salaries have been increased by salary roll-up costs for step and column increases and have decreased due to the elimination of vacant positions, as previously mentioned. These changes thus net to total personnel costs of \$110,709,115, which include both salaries and benefits, exclusive of categorical and self-supported positions. Medical costs are estimated at an average 5% increase. Also reflected within the total personnel costs is a 0.5% increase in the PERS rate from 10.92% to 11.42%, amounting to approximately \$171,000, and a 0.51%

decrease in the State Unemployment Insurance rate from 1.61% to 1.10%, amounting to approximately \$646,000. There is currently no increase in the STRS rate although projections indicate the rates could potentially increase from 8.25% to 22%. However, it is not believed that the rate will increase this drastically although the STRS investment pool has struggled significantly following the substantial investment losses it experienced in 2008-09. The cost of each 1% increase in the STRS rate is approximately \$500,000.

- Retiree Benefit medical premium costs for the District's current retirees are budgeted at \$5,433,750, which represents a 6.2% increase over the prior year actual amount.
- Utility expenses are budgeted at \$3.8 million for 2012-13. This assumes a net 15% increase over the prior year actual utility costs of \$3.3 million, to account for proposed rate increases and for new facilities.
- No ongoing budget has been established for scheduled maintenance match although a one-time scheduled maintenance contribution has been budgeted for 2012-13 in the amount of \$1 million.

The NOCCCD General Fund expenditure budget is divided into three major areas: 1) ongoing expenditures, 2) carryover budgets, and 3) restricted/categorical/self-supporting program expenditures. Following is a brief description of each area:

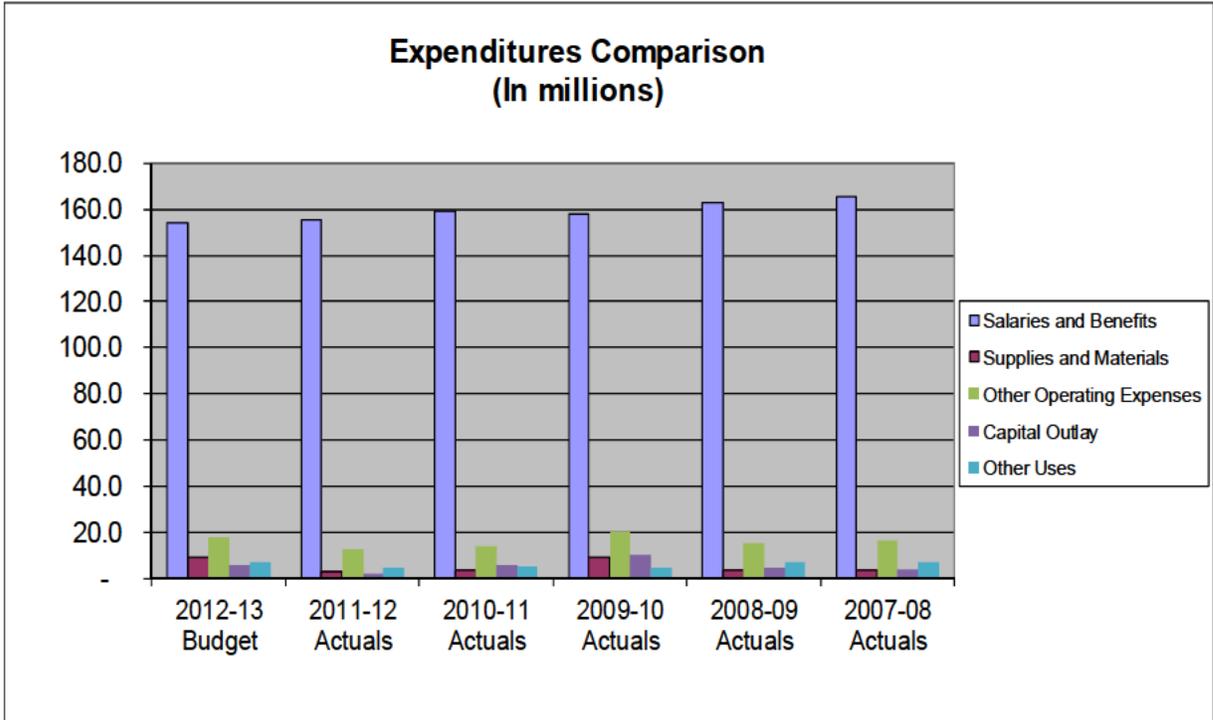
- Ongoing expenditures are funded using current-year, ongoing revenues.
- Carryover budgets are funds that were received in prior years and that have already been allocated to a budget center.
- Restricted/categorical/self-supporting programs are funded from various federal, state, or local sources.

A General Fund Summary, displaying revenues and expenditures for the entire General Fund, is provided under Tab 2. This summary contains all three major expenditure areas. In addition, a second schedule has been added to this section to present the General Fund by specific fund-type.

Tab 3 provides a schedule showing a comparison of the ongoing budget of the General Fund for both revenues and expenditures. Ongoing expenditures can be divided into the following four areas:

- Operating Allocation - represents the ongoing resources available to the budget centers to pay for discretionary items including supplies, services, equipment, adult hourly, and student help.
- Personnel - the largest component of the allocation and comprises both salaries and benefits for permanent positions. The District funds certain positions within the budget centers. If the budget centers make changes to these positions, either to the number of positions or the level of positions, the centers' operating allocations are adjusted accordingly.
- Extended-Day Budgets - the funds given to CC, FC, and SCE to maintain the District's full-time equivalent students (FTES) targets and generate growth, if budgeted, in order for the District to achieve its apportionment revenue target. For 2012-13, Extended-Day budgets have been increased by approximately \$157,000 to reflect the decrease in FTES of 1.82% over-cap and to adjust for the elimination of full-time faculty positions.
- District-wide/Other Expenses are expenses that impact the entire District. These expenses include insurance costs, retiree benefits, District match for scheduled maintenance projects, benefit costs for extended-day and hourly staff, waste disposal, election expense, hospitality transfers, Air Quality Management District (AQMD) rideshare incentives, interest expense, student insurance, employee assistance program, attorney and audit fees, District-wide memberships, sewer fees, contractual obligations for sabbaticals and related activities, utility budgets, and a board-established contribution to subsidize the child care program at Fullerton College. For 2012-13, the contributions for the unfunded retiree benefit liability and the scheduled maintenance contribution, totaling \$3 million, have been budgeted from one-time funds due to budget constraints. Also due to budget constraints, contributions for the self-insurance program of \$1.2 million have been suspended for 2012-13.

The following graph displays expenditures by account, showing the split between salaries and benefits, supplies/materials, other operating expenses, capital outlay, and other uses:



Full-time Faculty Obligation

For the 2012-13 fiscal year, the District’s full-time faculty obligation (FON) is frozen at 498.8 positions. As of Fall 2012, the District has 488.0 filled positions and 8.0 late resignations that can be counted, bringing the total creditable positions to 496.0. This leaves the District 2.8 positions below the frozen FON. Ordinarily, the District would be expected to pay a penalty of \$60,289 per position for being under the obligation, for a total penalty of approximately \$168,800; however the District can meet its FON through a second option which requires maintaining its full-time to part-time faculty ratio. The preliminary estimate for the District’s ratio for Fall 2012 is 68.9%, greater than last year’s ratio of 68.02%, allowing the District to meet its FON under this option, which is codified in Title 5, Section 51025(c)(7).

For Fall 2012, there are 518.0 faculty positions included in the budget of which 14 are vacant. 2 of these vacancies are at Cypress, 11 are at Fullerton, and 1 is at the School of

Continuing Education. After providing backfill for these vacancies and if the ratio is maintained, it is expected that there will be an overall savings of approximately \$919,000.

For Fall 2013, the District will need to evaluate whether the FON will still be frozen and if so, if the District will be able to meet the FON using the same Title 5 option. If the Board of Governors determines that there are sufficient revenues, although this is not expected, the FON will increase to the unfrozen number but would also be adjusted for workload measure reductions. There still remains a lot of uncertainty in this area but District Fiscal Management will continue to monitor this information and should have preliminary numbers by the end of October 2012.

Outstanding Issues

There are several issues that will impact the District beyond this budget document and that still need to be discussed:

- Provisions for salary negotiations for 2012-13 have not been included within this budget. The estimated cost of a 1% increase for Unrestricted General Fund permanent positions is \$987,112. The estimated cost of a 1% increase for Extended-Day budgets is \$194,896. In addition, no assumption is made for furloughs or salary roll-backs for 2012-13.
- Contributions to the Retiree Benefits Fund as a result of using the \$15 million proceeds from the sale of the Yorba Linda property for the Central Plant project at Cypress College and the Chilled Water System project at Fullerton College, have been made since 2006-07, amounting to \$14,033,168. An additional \$2 million transfer is currently designated to be made during 2012-13 in order to bring the cumulative contributions beyond the \$15 million repayment obligation.
- In accordance with Governmental Accounting Standards Board (GASB) Statement No. 45, the District annually recognizes an expense on its financial statements for the sum of ongoing annual out-of-pocket retiree benefit costs, plus an amortized annual actuarially determined amount necessary to recognize the entire unfunded obligation over a period not to exceed 30 years. Based upon the District's most recent actuarial study, as of June 30, 2010, the District's actuarially determined unfunded liability

was estimated at \$166.1 million and the District's annual required contribution (ARC) was \$12.4 million. To date, the District has accumulated \$54.6 million in the Retiree Benefits fund and expended \$5.1 million in 2011-12 of the ARC; leaving an unfunded ARC of \$7.3 million.

- Adopted within the State's budget package, community colleges have an ongoing \$961 million deferral of general apportionment from each fiscal year into the next. There is also an intra-year deferral of \$300 million that would reduce the District's cash receipts by 40% over the cash receipts in the previous year for the first six months of the fiscal year, which presents a concern for the District. Management will continue to monitor cash flow regularly to ensure the District's daily obligations are met. If the State continues to use deferrals as a budget balancing mechanism, the District will be forced to spend down its cash balances and may possibly need to consider short-term cash flow financing which would result in borrowing costs.
- Also adopted within the State's budget package is a Trailer Bill that identifies \$855 million of additional tax revenues earmarked for Community Colleges if the tax initiative passes. The \$855 million is not guaranteed, rather what is guaranteed is that Community Colleges will receive 11% of actual tax revenues collected. As previously stated, the Legislative Analyst's Office projects that the Department of Finance has overstated these revenue projections by as much as 25%. This means that even if the tax initiative passes, Community Colleges may receive significantly less. Our portion of the funds believed to be overestimated is approximately \$6 million.
- Further decisions will need to be made regarding the deep ongoing cuts received by the categorical programs in 2009-10. Despite the necessary reductions made in the categorical programs, many continue to have salary and benefit costs in excess of the State allocations, resulting in an encroachment to the Unrestricted General Fund. The campuses have continued to provide backfill funds to support these categorical programs, amounting to approximately \$1,075,000 for 2011-12.
- As the District continues to make necessary budget reductions during these difficult times, concern arises that the District may be faced with 50% Law compliance issues. The 50% Law states that a District must spend at least 50% of education expenses on

direct classroom instruction. The District's 50% Law calculation for 2011-12 amounted to 52.27%. This percentage has decreased significantly over the last several years due to decreases in expenditures, workload measure reductions, and the continuing contributions that have been made from the Unrestricted General Fund to support the categorical programs.

- As previously identified, increases in the STRS employer contribution rates could have a significant fiscal impact on future budgets for the District.
- In 2011-12 Redevelopment agencies were dissolved by Assembly Bill ABX1 26. The State was expecting an influx of revenues that never materialized. The 2011-12 and 2012-13 shortfalls were \$116 million and \$341 million, respectively. Although there is a full hold harmless protection from any shortfall from Redevelopment Agency revenues, it is uncertain where these funds will come from.
- Although the Accrediting Commission for Community and Junior Colleges (ACCJC) reaffirmed accreditation status for both Cypress College and Fullerton College a Follow-Up Report is due to ACCJC by March 2013 to demonstrate that the institution has addressed two recommendations: 1) accelerated the identification and assessment of course and program-level student outcomes, and used the results to make improvements in courses and programs; and 2) fully implemented and strengthened its institutional planning process.
- With new legislation focused on Pension Reform and Healthcare matters, District staff will need to monitor the impacts on current and future employees, the overall budget, and the effects on the District's operations.

2 - GENERAL FUND SUMMARY

**North Orange County CCD
Proposed Budget
General Fund Summary
2012-2013**

	<u>2012/2013 Budget</u>	<u>Budget as a % of Expenditures</u>	<u>2011/2012 Actual</u>	<u>Actual as a % of Expenditures</u>
Beginning Balance	\$ 50,369,877		\$ 50,782,489	
Revenues:				
Federal Revenue	5,311,916	2.84%	6,581,153	3.79%
State Revenue	91,878,840	49.20%	98,656,554	56.87%
Local Revenue	73,754,932	39.50%	72,248,177	41.65%
Total Revenues	170,945,688	91.54%	177,485,884	102.30%
Expenditures:				
Academic Management Salaries	6,425,762	3.44%	6,533,656	3.77%
Full-Time Faculty Salaries	46,931,095	25.13%	45,481,860	26.22%
Part-Time Faculty Salaries	18,391,463	9.85%	21,653,530	12.48%
Total Academic Salaries	71,748,320	38.42%	73,669,046	42.47%
Classified Management Salaries	5,818,187	3.12%	5,979,317	3.45%
Classified Staff Salaries	30,833,014	16.51%	30,333,605	17.49%
Confidential Staff Salaries	816,039	0.44%	836,184	0.48%
Hourly Staff Salaries	5,110,569	2.74%	6,124,613	3.53%
Total Classified Salaries	42,577,809	22.80%	43,273,719	24.94%
Employee Benefits	39,880,148	21.36%	38,417,529	22.15%
Total Salaries and Benefits	154,206,277	82.57%	155,360,294	89.55%
Supplies and Materials	9,162,532	4.92%	3,306,222	1.92%
Other Operating Expenses	17,557,830	9.40%	12,535,230	7.23%
Capital Outlay	5,810,653	3.11%	2,278,009	1.31%
Total Expenditures	186,737,292	100.00%	173,479,755	100.00%
Other Sources/(Uses):				
Intrafund/Interfund Transfers In	1,225,801		60,766	
Gain from Sale of Fixed Assets	-		17,853	
Debt Retirement	(202,159)		(123,432)	
Interfund and Other Transfers Out	(6,396,769)		(3,538,405)	
Student Financial Aid	(429,795)		(835,523)	
Total Other Sources/(Uses)	(5,802,922)		(4,418,741)	
Ending Balance/Contingency	\$ 28,775,351		\$ 50,369,877	

**North Orange County CCD
Proposed Budget
General Fund Summary by Fund Type
2012-2013**

	Prior Year Funds	Current Year Funds	Self-supported Funds	Categorical Funds	Total Budget
Beginning Balance	\$ 46,540,777	\$ -	\$ -	\$ 3,829,100	\$ 50,369,877
Revenues:					
Federal Revenue				5,311,916	5,311,916
State Revenue		78,630,944		13,247,896	91,878,840
Local Revenue		64,760,000	4,393,325	4,601,607	73,754,932
Total Revenues	-	143,390,944	4,393,325	23,161,419	170,945,688
Expenditures:					
Academic Management Salaries		5,860,376	4,745	560,641	6,425,762
Full-Time Faculty Salaries	24,915	45,491,398		1,414,782	46,931,095
Part-Time Faculty Salaries	43,660	18,007,884	6,600	333,319	18,391,463
Total Academic Salaries	68,575	69,359,658	11,345	2,308,742	71,748,320
Classified Management Salaries	320,381	4,638,494	63,338	795,974	5,818,187
Classified Staff Salaries	74,040	25,874,464	354,352	4,530,158	30,833,014
Confidential Staff Salaries		816,039			816,039
Hourly Staff Salaries	149,583	1,137,773	716,103	3,107,110	5,110,569
Total Classified Salaries	544,004	32,466,770	1,133,793	8,433,242	42,577,809
Employee Benefits	186,332	36,095,625	254,827	3,343,364	39,880,148
Total Salaries and Benefits	798,911	137,922,053	1,399,965	14,085,348	154,206,277
Supplies and Materials	736,247	1,881,144	860,140	5,685,001	9,162,532
Other Operating Expenses	1,628,498	11,412,307	655,087	3,861,938	17,557,830
Capital Outlay	2,302,752	511,469	1,612,871	1,383,561	5,810,653
Total Expenditures	5,466,408	151,726,973	4,528,063	25,015,848	186,737,292
Other Sources/(Uses):					
Intrafund/Interfund Transfers In			150,000	1,075,801	1,225,801
Gain from Sale of Fixed Assets	-	-	-	-	-
Debt Retirement	(20,580)	(35,073)	(135,506)	(11,000)	(202,159)
Interfund and Other Transfers Out	(5,896,122)	(319,066)		(181,581)	(6,396,769)
Student Financial Aid	(1,000)			(428,795)	(429,795)
Total Other Sources/(Uses)	(5,917,702)	(354,139)	14,494	454,425	(5,802,922)
Ending Balance/Contingency	\$ 35,156,667	\$ (8,690,168)	\$ (120,244)	\$ 2,429,096	\$ 28,775,351

3 - ONGOING REVENUES & EXPENSES

**North Orange County Community College District
Proposed Budget
Ongoing Revenue and Expenses
2012-2013**

Revenues	2011-12	2012-13
Apportionment/Taxes/Enrollment Fees	\$ 144,980,820	\$ 135,749,566
Growth	-	-
Unrestricted Lottery	3,900,546	3,993,416
Part-Time Faculty Office Hours/Benefits	223,671	229,575
Part-time Faculty Compensation	769,652	769,652
Fee Waiver Admin	343,922	555,735
Non-Resident Tuition	1,000,000	1,000,000
Interest	275,000	250,000
Misc Income	10,000	10,000
Mandated Cost	-	-
Total	<u>\$ 151,503,611</u>	<u>\$ 142,557,944</u>
Expenditures		
Unrestricted General Fund Personnel	\$ 116,021,215	\$ 110,709,115
Retiree Benefits	5,175,000	5,433,750
Extended Day Budgets	17,035,938	17,192,714
Extended Day/Hourly Benefits	2,275,914	2,418,275
Operating Allocation	12,499,305	14,925,288
Districtwide	6,003,849	5,942,519
Scheduled Maintenance Match	-	-
Insurance	-	-
Sabbatical	150,000	150,000
Related Activity	350,000	350,000
Other (Mileage/Memberships)	66,200	66,200
Repayment to Retiree Benefit Fund	-	-
Total	<u>\$ 159,577,421</u>	<u>\$ 157,187,861</u>
Revenue less Expenditures	<u>\$ (8,073,810)</u>	<u>\$ (14,629,917)</u>

4 - GENERAL FUND REVENUE DETAIL

**North Orange County CCD
Proposed Budget
General Fund Revenue Detail
2012-2013**

	<u>2012-2013 Budget</u>	<u>2011-2012 Actuals</u>
Federal Revenues:		
Federal Work Study	\$ 507,441	\$ 430,503
Workforce Investment Act	-	74,914
Title V	522,392	665,201
Temporary Assistance for Needy Families	146,427	188,789
Pell	51,000	58,550
SEOG	23,396	49,379
Veterans Services	13,997	345,935
VTEA	2,130,814	2,102,145
Other Federal Revenues	1,916,449	2,665,737
Total Federal Revenues	<u>5,311,916</u>	<u>6,581,153</u>
State Revenues:		
Apprenticeship	11,701	8,903
State General Apportionment	71,799,566	80,397,504
Enrollment Fee Waiver	555,735	162,683
Basic Skills	1,624,390	956,603
Part-time Faculty Compensation	999,227	999,227
BFAP Admin Allowance	1,054,478	1,089,003
EOPS	1,450,146	1,453,247
DSPS	1,727,984	1,765,307
CalWORKs	454,566	482,404
TTIP	30,794	4,662
Faculty & Staff Diversity	33,222	35,054
CARE	215,022	212,999
Matriculation	1,470,427	1,537,247
Other General Categorical	2,500	1,500
Economic Development	2,486,355	2,346,401
Other Reimbursable Categorical	1,769,789	982,883
Homeowners Tax Relief	450,000	441,792
Lottery	4,909,938	5,314,462
Mandated Costs	833,000	464,673
Other State Revenues	-	-
Total State Revenues	<u>91,878,840</u>	<u>98,656,554</u>

**North Orange County CCD
Proposed Budget
General Fund Revenue Detail
2012-2013**

	<u>2012-2013 Budget</u>	<u>2011-2012 Actuals</u>
Local Revenues:		
Tax Allocation Secured	50,150,000	51,180,714
Tax Allocation Supplemental Roll	350,000	314,666
Tax Allocation Unsecured	2,800,000	2,826,140
Prior Year Taxes	1,200,000	1,159,746
Contributions	16,239	-
Contract Instructional Services	192,396	58,241
Other Contracted Services	551,142	243,251
Vending Commissions	34,500	35,445
Rentals & Leases	1,550,803	1,652,752
Interest & Investment Income	250,000	257,148
Continuing Ed Tuition Classes	949,492	581,769
Community Service Classes	24,015	18,289
Enrollment Fees	9,000,000	9,980,003
ERAF	-	(3,526,186)
Health Services	1,501,408	1,364,393
Instructional Materials Fees	155,985	157,088
Student Records	189,229	157,152
Non-Resident Tuition	1,000,000	3,078,634
Parking Permits	1,649,280	1,411,172
Other Student Fees & Charges	140,775	152,540
Parking Meters & Fines	680,535	547,076
Miscellaneous	1,369,133	598,144
Total Local Revenues	<u>73,754,932</u>	<u>72,248,177</u>
Other Financing Sources:		
Gain from Sale of Fixed Assets	-	17,853
Intrafund Transfers In	1,075,801	1
Interfund Transfers In	150,000	60,765
Total Other Financing Sources	<u>1,225,801</u>	<u>78,619</u>
 Total Revenues and Transfers In	 <u><u>\$ 172,171,489</u></u>	 <u><u>\$ 177,564,503</u></u>

5 - GENERAL FUND SUMMARY BY SITE

**North Orange County CCD
Proposed Budget
General Fund Summary by Site
2012-2013**

	Districtwide	DS	CC	FC	SCE	Total
Beginning Balance	\$ 29,818,746	\$ 3,137,869	\$ 6,879,797	\$ 9,287,937	\$ 1,245,528	\$ 50,369,877
Revenues and Other Sources:						
Federal Revenue		10,160	1,793,237	1,597,111	1,911,408	5,311,916
State Revenue	79,547,466	68,816	3,226,441	4,857,177	4,178,940	91,878,840
Local Revenue	54,760,000	820,642	7,232,463	9,494,200	1,447,627	73,754,932
Intrafund/Interfund Transfers In			150,000	943,618	132,183	1,225,801
Total Revenues and Other Sources	134,307,466	899,618	12,402,141	16,892,106	7,670,158	172,171,489
Total Resources Available	\$ 164,126,212	\$ 4,037,487	\$ 19,281,938	\$ 26,180,043	\$ 8,915,686	\$ 222,541,366
Expenditures and Other Uses:						
Academic Management Salaries		440,609	2,195,860	2,539,114	1,250,179	6,425,762
Full-Time Faculty Salaries			18,028,574	26,908,963	1,993,558	46,931,095
Part-Time Faculty Salaries	500,000		5,105,151	8,383,661	4,402,651	18,391,463
Total Academic Salaries	500,000	440,609	25,329,585	37,831,738	7,646,388	71,748,320
Classified Management Salaries		1,928,689	1,239,671	1,656,458	993,369	5,818,187
Classified Staff Salaries		3,770,888	10,614,939	12,753,993	3,693,194	30,833,014
Confidential Staff Salaries		608,131	72,206	62,040	73,662	816,039
Hourly Staff Salaries		131,986	1,006,289	2,311,173	1,661,121	5,110,569
Total Classified Salaries	-	6,439,694	12,933,105	16,783,664	6,421,346	42,577,809
Employee Benefits	5,498,750	2,815,422	11,683,563	15,980,582	3,901,831	39,880,148
Total Salaries and Benefits	5,998,750	9,695,725	49,946,253	70,595,984	17,969,565	154,206,277
Supplies and Materials		486,175	3,775,547	3,393,387	1,507,423	9,162,532
Other Operating Expenses	5,151,653	2,499,990	2,899,773	4,754,506	2,251,908	17,557,830
Capital Outlay		260,527	3,523,013	1,745,071	282,042	5,810,653
Debt Retirement		59,000	50,580	92,579		202,159
Interfund and Other Transfers Out	3,319,066		35,500	2,855,020	187,183	6,396,769
Student Financial Aid			94,474	334,821	500	429,795
Contingency	12,550,995	4,101,737	4,481,049	6,187,860	1,453,710	28,775,351
Total Expenditures and Other Uses	\$ 27,020,464	\$ 17,103,154	\$ 64,806,189	\$ 89,959,228	\$ 23,652,331	\$ 222,541,366

Budget Planning and Priorities

District Services

The Current planning process for District Services is handled at the department level with the head of each department setting priorities that are aligned with the department head's goals and objectives. For the 2012-13 year, District Services will be going through a new administration review process that was outlined in the District's Integrated Planning Manual March 2012. The purpose of this process will be to analyze and track the efforts of each District Service to continually improve the quality of the service provided to the campuses and to the other District Services. The three components of the administrative review are:

1. An analysis of quantitative and qualitative data that reflect the services' strengths and weaknesses relative to meeting established standards, advancing the NOCCCD mission, and supporting District Strategic Directions and District Objectives.
2. A report on the progress made in achieving the previous year's plans.
3. The development of a plan for the coming year to sustain or improve the services provided and to contribute to the achievement of the District Strategic Directions.

Resources are allocated to District Services in accordance with the NOCCCD budget allocation model. These resources are divided among the individual District Services based on current needs and plans for improvement. Requests for distribution of allocations within District Services will be presented to the District Services Committee for discussion and recommendation to the Chancellor.

Cypress College

The 2011-2014 Cypress College Strategic Plan was finalized in February 2012 to allow inclusion of accreditation recommendations resulting from the March 2011 site visit. The five directions of the plan are focused on outcomes in recognition of the collective effort of instruction, student support services, and campus support services to improve student success. Each of the five directions in the Strategic Plan was aligned with the five Strategic Initiatives of the District-wide Strategic Directions described in Section 1.

Cypress College has developed multiple goals to address and achieve the outcomes contained in the stated directions. The timelines for implementation of the strategies ranges from single to multi-year. Some of the accomplishments during the first months subsequent to finalizing the College goals and objectives have included:

1. Restructuring the priority registration process to provide courses to students who complete matriculation process.
2. Identifying software for electronic educational plan.
3. Interventions based on College Skills Factor Index results. Those participating in interventions recorded success rate of 82% compared to 52% of those who did not participate in interventions.
4. Initiated the process to develop Writing Across Curriculum Program to be effective in Spring 2013. The group of faculty participating in the process has been formed.

Apart from the initiatives mentioned above, five direction committees were formed to oversee implementation of the strategic directions. Person(s) responsible for implementation of each goal under the directions were identified. The direction committees will act as resource to the person(s) responsible for implementation of goals. The direction committees prioritized the one-time funding requests as the first charge, thereby aligning the budget allocation with strategic directions. The direction committee chairs will report progress on the achievement of goals and objectives to Planning and Budget Committee twice each semester. Also, the direction committees will maintain regular contact with the implementers of the goals and objectives to oversee progress and bring any fiscal needs to the attention of Planning and Budget Committee. As the accreditation follow-up visit immediately succeeded adoption of the strategic plan, the College did not have much time to implement the ideas in spring 2012. However, implementation will make more progress beginning fall 2012.

Each spring, the campus-wide budget request process is engaged. All submitted budget requests must identify the Strategic Plan directions that the request best addresses. Each of

the College's 18 Budget Units use a shared governance process to select up to three top funding priorities to submit for consideration. These requests are then forwarded to one of the five Direction Committees, one for each of the Strategic Plan directions, to be prioritized based on which request best addresses that direction of the Strategic Plan while also considering recent program review, quality of the program, success/retention rates, demonstrated need and safety concerns. The 2006-2016 Educational Master Plan and the 2007-2014 Student Services Master Plan are also criteria used for prioritizing requests. Each Direction Committee then forwards a list of prioritized requests to the Planning and Budget Committee. The Planning and Budget Committee develops one final campus-wide list of prioritized requests and forwards the list to the President's Advisory Cabinet with a recommendation for funding.

Given the general climate of uncertainty surrounding the budget, the campus chose to limit the budget request process for this cycle to only those items which were related to safety concerns, were critical to the ongoing operation of a program, or had a direct influence on factors related to accreditation.

The College also has a separate process whereby departments and individuals may request funding for safety issues, special needs/opportunities, or emergencies. This process continues as an integral component of the Planning and Budget Committee charge.

Fullerton College

The Fullerton College annual planning and budgeting process involves the various governance groups on campus to assist the college with:

- Identifying goals, in concert with the District Strategic Directions, that link with achieving the College's vision and mission
- Utilizing resources effectively to support the vision and mission of the College
- Meeting expectations from students and the surrounding College community

As a result of institutional planning, internal and external constituencies will understand Fullerton College's strategic goals, objectives, and action plans for the year. Crucial to the planning effort is the President's Advisory Council (PAC), which is chaired by the President and is the college's principal advisory body on planning.

The PAC brings together representatives of various constituencies to promote a broader consideration of issues. As the primary college-wide group involved in planning, the PAC is responsible for making recommendations to the President for consideration or action, after consultation with appropriate campus and external groups. Each of the recommendations made shall encompass the college's mission, goals, and core values.

The PAC meets twice a month, forming agenda items from the college's respective governance groups and devotes a significant amount of time to planning throughout the year, considering items related to the College's goals and the District-wide Strategic Plan. It is the responsibility of the President to make final decisions regarding the PAC's recommendations and, when finalized, communicate such actions to the college community.

Fullerton College's planning and budgeting cycle begins in August of every year when the Institutional Research Office provides reporting data, summaries, and analysis to the divisions. The divisions/departments then utilize this data to perform program reviews, and from these, develop short term and long term goals which are then submitted to the Program Review Committee (PRC) by February 1st. This process is completed in odd years (i.e., 2011-12, 2013-14) by the instructional divisions and in even years (i.e., 2012-13, 2014-15) by the Student Services' and Administrative Services' departments. The PRC then uses these reports to draft and recommend college goals for the upcoming year to PAC. After endorsement by PAC, the college goals are submitted to the Planning and Budget Steering Committee (PBSC), which is chaired by the Vice President of Administrative Services and includes membership of the various constituencies of the College community. The PBSC begins development of the college budget the following August, and after college carryover funds are verified, budget allocation recommendations are made based on the college's goals. All departments and divisions are also required to turn in spending plans, detailing expected

expenditures for all operating allocations. The Fullerton College Planning and Budgeting process also includes an evaluation of the Fullerton College Technology Plan, beginning in April of each year, for recommended expenditures for the following fiscal year. PBSC reports to PAC and meets on opposite Wednesdays throughout the academic year.

A significant component of the Fullerton College planning and budgeting process involves specific goals and objectives to address the five Strategic Directions which were developed as part of the 2011 Comprehensive Master Planning Process and are identified in the North Orange County Community District's Strategic Plan. The five Strategic Directions are described in Section 1.

In order to make progress toward achieving these directions, the College has begun to identify certain activities to focus on improving or enhancing already existing activities which focus on the above five directions, such as expanding the Transfer Achievement Program to include the addition of Math, English, Reading, and Counseling classes to both Fall and Spring semesters, providing resources for the Honors Program to help students achieve transfer through transfer agreements, and identifying resources for the STEM First Year Experience Program which is geared toward improving completion rates and success rates utilizing a student cohort process. Linking budget to planning, through the PBSC, resources have been allocated to these new or expanded activities. This information is identified in the District Strategic Directions Expenditure Matrix in Section 1 of this document. While the information presented in the Matrix represents new resource allocations specifically identified for these five strategic directions, other activities such as methods of Supplemental Instruction, are currently being considered through the Fullerton College Student Success Committee and are planned for implementation beginning in Spring 2013. As the various college groups and committees continue to address the District-wide Strategic Directions, additional resources may be identified and/or allocated to these five directions during the 2012-13 fiscal year. It is also important to note that activities not requiring a direct financial allocation of resources may also be implemented for the purpose of addressing these strategic directions but will not be reflected on the Matrix.

School of Continuing Education

Each year, the development of all budget planning and priorities are driven by the SCE Mission and Strategic Plan which are directly aligned with the NOCCCD Comprehensive Master Plan and Strategic Directions. Recommendations related to planning and budgets are made effectively and timely through shared governance committees, including Provost's Cabinet and the Budget Committee. Joint meetings are commonly scheduled to address fiscal topics and budgeting strategies. These are substantially challenging times as community colleges face the reality of reduced funding while demand for classes remains high. With this in mind, SCE remains focused on the strong core values of student success and quality educational offerings and support services.

SCE utilizes a planning model referred to as the SCE Integrated Planning Model to review and update the SCE Strategic Plan and to identify and allocate resources for planned initiatives. The five primary steps of the SCE Integrated Planning Model include: (1) annual review of the SCE Strategic Plan, (2) revision of action plans as needed, (3) identification of resources, (4) prioritization of initiatives, and (5) allocation of resources. For the 2012-13 fiscal year, SCE has budgeted \$1,677,132 of direct instructional expenditures that are directly aligned with the Strategic Directions as follows:

SCE - FY 2012-13 Direct Expenditures Budget By Strategic Direction

Strategic Direction (SD)	Amount
SD 1: Improve Completion Rates	\$ 356,358
SD 3: Improve Student Success Rates	265,873
SD 5: Develop & Sustain Collaborative Projects / Partnerships	1,014,901
SD 1-5: Additional Funding (to be allocated based on Planning Model)	<u>40,000</u>
Total	<u>\$ 1,677,132</u>

SCE programs supporting SD 1 include the College 2 Career and Workability III programs (both are cooperative agreements with the Department of Rehabilitation with components targeting improving the completion rates of students). Additionally, funding from the Job Development Incentive Fund – Allied Health grant and the Basic Skills Initiative are directly focused on improving the rates of student completion.

Strategic Direction 3 targets improving the success rate of students moving to the next higher course in a sequence of courses. Several pathways have been identified and implemented for students to transition from SCE programs to college. The SCE Basic Skills department and staff and faculty from the Math Department at Cypress College developed a collaboration to benefit remedial level math students. Under this program, credit students are given the option to enroll in an accelerated individualized math class through SCE that, if successfully completed, will assure them a seat in a higher level math course at Cypress College. Another example is in the Health Careers area, where an agreement with Cypress College enables students who completed Health Information Technology classes at SCE to bypass the entry level courses at the college and proceed directly to core classes.

The objective of Strategic Direction 5 is for the District to develop and sustain collaborative projection and partnerships with the community's educational institutions, civic organizations and business. SCE has established and maintains such partnerships and projects. Examples include the Job Access Return Commute (JARC) program funded by the Orange County Transportation Authority, Independent Living Skills program, State Council of Developmental Disabilities (SCDD) program and English Literacy and Civics Grant.

SCE continues to experience student demand for programs and services that exceed what we can deliver with current resources. The established annual Full Time Equivalent Student (FTES) target for SCE is based on the positive attendance funding model which means that SCE's courses are funded for every hour that a student physically attends class and attendance is recorded. This creates an ongoing challenge for SCE in meeting the target as the model requires SCE courses to maintain at least 27 students in attendance per hour. In some cases, this level exceeds the standard classroom capacity. Improved efficiencies in both classroom utilization across the District and in class size management will continue to be a top priority for SCE as it works to reach its 2012-13 FTES target within the limited fiscal resources allocated.

SCE takes great pride in being a leader of noncredit education in California. On June 6, 2011, the Western Association of Schools and Colleges Accrediting Commission for Schools

(WASC) granted SCE a six-year term of accreditation, the longest term possible. WASC noted that "...the stellar aspects of the school" and the "...quality of instruction being offered" at SCE had positively influenced their decision. This response validates the passion that SCE has for its Strategic Plan, Mission, and most importantly, student success.

"Change Cultivated" is not only the brand of the School of Continuing Education, it is our culture.

6 - CURRENT YEAR GRANT DETAIL

Current Year Grant Detail

Restricted and Categorical funds are those resources that come from federal, state, or local agencies. In general, money received from these programs is restricted for a specific purpose. The programs in the Restricted and Categorical funds are as follows:

- **Pell, Federal Work Study (FWS) and Supplemental Educational Opportunity Grant (SEOG) Administrative Allowances:** Federal funding for administrative cost related to financial aid programs.
- **Pell, SEOG, Direct Loan and FWS Grant Awards:** Federal student financial aid programs.
- **Veterans Services:** Federal funding to provide educational benefits for veterans.
- **Perkins IV:** Formerly known as VTEA, federal funds administered by the state for the improvement of vocational and technical education programs.
- **Adult Education and Family Literacy Act (AEFLA) and English Literacy and Civics Grants:** Federal funds administered by the state to increase adult learner achievement in order to prepare adults for family, work, citizenship, and future learning.
- **Temporary Assistance for Needy Families (TANF):** Federal funds administered by the state that provide assistance and work opportunities to needy families.
- **Title V - Hispanic Serving Institutions:** Federal funding to provide assistance to eligible Hispanic-serving institutions of higher education to expand their capacity to serve Hispanic and low-income students.
- **Health Resources and Services Administration (HRSA) Grants:** Federal funding to provide scholarships to disadvantaged nursing students and to develop model curriculum for personal care aides.
- **Developmental Disabilities Grant:** Federal funding to provide hands-on job training to students with developmental disabilities.
- **Workability III Grant:** Federal funding to provide vocational rehabilitation to students in the form of employment preparation, job development and/or placement, job retention and follow-up, and employment job coaching.

- **Job Access/Reverse Commute Grant:** Federal funding to help meet the special transportation needs of persons with disabilities and low income.
- **National Science Foundation (NSF) Dance Flies Research Grant:** Federal funding to allow for research associated with the study of the evolution and diversification of empidine dance flies. This funding will provide research opportunities to undergraduate students.
- **Extended Opportunity Programs and Services (EOPS):** State funding to provide supplemental services to encourage enrollment of students handicapped by language, social, and/or economic disadvantages.
- **Cooperative Agencies Resources for Education (CARE):** State funding to assist EOPS students to break the welfare dependency cycle by completing college level educational and training programs to become employable and economically self-sufficient.
- **California Work Opportunities and Responsibilities to Kids (CalWORKs):** State funding to provide educational services to students through work-study, childcare, curriculum development, and instruction for job development and placement.
- **Disabled Students Program & Services (DSP&S):** State funding to provide supplemental services and programs to students with disabilities.
- **Credit & Non-Credit Matriculation:** State funding to enhance student access to the California Community Colleges and to promote and sustain the effort of students to be successful in their educational endeavors.
- **Basic Skills:** State funding for research, curriculum development, professional development, articulation, assessment, counseling, tutoring, instructional materials, and other one-time purposes directly related to the enhancement of basic skills and immigrant education programs.
- **Career Technical Education (CTE) Community Collaborative Grant:** State funding to focus on major areas of need in Orange County that deter success and growth in the science, technology, engineering, and math related pathways and employment.
- **Career Technical Education (CTE) Workforce Innovation Partnership Grants:** State funding to assist with planning, coordinating, and implementing projects related

to green construction technology and advanced transportation technology and energy sectors.

- **Career Technical Education (CTE) Supplemental Grant:** State funding to focus on the CTE sector of engineering and manufacturing.
- **Equal Employment Opportunities:** State funding to help districts with diversity issues, such as recruitment and training.
- **Advanced Transportation Technology and Energy (ATTE); Environmental, Health, Safety, and Homeland Security (EHS2); Industry Driven Regional Collaboratives (IDRC); Job Development Incentive Fund (JDIF); New Media/Multimedia & Entertainment; Responsive Training Fund; and Strategic Initiative Hubs:** Economic development programs funded by the state to advance the state's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement.
- **Associate Degree Nursing Program:** State funding to support the enrollment of 10 additional students in the Cypress College Registered Nursing Program.
- **Apprenticeship – Meat Cutting:** State funding to provide a meat cutting apprenticeship program through the School of Continuing Education.
- **Board Financial Assistance Program (BFAP):** State funding for the financial aid staffing cost to promote outreach to students regarding financial aid.
- **College to Career Grant:** State funding to assist with the development of an effective College to Career program for students with intellectual disabilities.
- **Emergency Preparedness Grant:** State funding to assist with the creation of a model plan for designing and establishing an Emergency Operations Center.
- **Referee and Lane Technician:** State funding to provide a Referee & Lane Technician Training Program, which provides smog check services for motorists who need additional testing on their vehicle.
- **Teacher Preparation Pipeline Grant:** State funding to address the anticipated shortage of K-16 CTE teachers with strong preparation in math, science, and English language arts.
- **Telecommunication Technology Infrastructure Program (TTIP):** State funding for the development and implementation of a comprehensive telecommunications

infrastructure including model applications and faculty and staff development in the areas of telecommunications and technology.

- **Amaturo Group/KBPK Grant:** Local funding to support the Fullerton College Radio Broadcasting Program.
- **Child Development Training Consortium:** Local funding to provide financial assistance to eligible students who are pursuing careers in child care/development.
- **Coast Community College District:** Local funding to provide quality library services by supporting, maintaining, and upgrading the Voyager Library System.
- **Hilgenfeld Mortuary Science Grant:** Local funding to enhance the Mortuary Science program by providing conference funds for faculty and scholarships for students.
- **Independent Living Skills:** Local funding to provide services for students with disabilities to allow them the opportunity to develop the skills necessary to live independently.
- **Project After School Program and Educational Network (ASPEN):** Local funding to establish a regional collaboration of university, community college, and community-based partners for the purpose of addressing the need for quality and continuity in the workforce for after school programs.
- **Summer Musical Theater Grant:** Local funding to help defray the production fee costs for 26 students with financial need or for acknowledgement of special abilities and talents.
- **Child and Adult Care Food Program (CACFP):** Federal and State funded program to give financial assistance to licensed child care centers and day care homes.
- **General Child Care Grant:** State funding to provide child care services and to increase educational programs that are developmentally, culturally, and linguistically appropriate for the children served. This grant also provides nutrition, parent education, staff development, and referrals for health and social services.
- **Child Care Renovation and Repair Grant:** State funding for the replacement of outdoor play structures, indoor appliances, and the purchase of an outside storage unit for the Fullerton College Child Development Center.

**North Orange County CCD
Proposed Budget
Current Year Grant Detail
2012-2013**

Grant	CC	FC	SCE	DS	Total
Administrative Allowance	\$ 91,090	\$ 91,233			\$ 182,323
Pell	16,000,000	20,000,000			36,000,000
SEOG	223,941	259,139			483,080
Direct Loan		4,000,000			4,000,000
Federal Work Study	231,279	251,070			482,349
Veterans Services	9,289	9,300			18,589
Perkins IV	799,458	1,111,198	111,220	10,160	2,032,036
Adult Ed & Family Literacy Act			708,653		708,653
English Literacy & Civics Grant			596,736		596,736
TANF	66,582	79,845			146,427
Title V - Hispanic Serving Institutions	522,392				522,392
HRSA Grant			25,983		25,983
Developmental Disabilities Grant			3,796		3,796
Workability III			85,304		85,304
Job Access/Reverse Commute Grant			185,779		185,779
NSF - Dance Flies Research Grant		5,833			5,833
EOPS	540,177	986,077			1,526,254
CARE	110,912	104,110			215,022
CalWORKs	208,406	295,260			503,666
DSPS	564,551	970,919	623,176		2,158,646
Matriculation	349,738	786,144			1,135,882
Non-Credit Matriculation			594,795		594,795
Basic Skills	190,812	862,141	571,438		1,624,391
CTE Community Collaborative Grant		527,054			527,054
CTE Workforce Innovation Partnership	340,716	343,825			684,541
CTE Supplemental Grant		56,804			56,804
Equal Employment Opportunities	5,976	3,763		23,483	33,222
ATTE	205,000				205,000
EHS2			409,814		409,814
Industry Driven Regional Collaboratives			224,330		224,330
Jod Development Incentive Fund			715,243		715,243
Multimedia/ New Media Consortium		2,500	217,852		220,352
Responsive Training Fund			467,744		467,744
Strategic Initiative Hubs			99,686		99,686
Associate Degree Nursing Program	146,687				146,687
Apprenticeship - Meat Cutting			11,701		11,701
BFAP	475,197	579,281			1,054,478
College to Career Grant			193,937		193,937
Emergency Preparedness Grant				4,800	4,800
Referee & Lane Technician		12,000			12,000
Teacher Preparation Pipeline	94,245				94,245
TTIP	15,247	332	6,155	9,060	30,794
Amaturo Group - KBPK Grant		7,145			7,145
Child Development Training Consortium		15,000			15,000
Coast CCD				380,642	380,642
HERT Program			11,694		11,694
Independent Living Skills			375,345		375,345
Project ASPEN		37,349			37,349
Summer Musical Theater Grant		6,000			6,000
Child and Adult Care Food Program		58,520			58,520
General Child Care		365,284			365,284
Child Care Renovation and Repair Grant		21,777			21,777
Totals	\$ 21,191,695	\$ 31,848,903	\$ 6,240,381	\$ 428,145	\$ 59,709,124

7 - ANALYSIS OF ENDING FUND BALANCES

**North Orange County CCD
Analysis of Ending Fund Balances
June 30, 2012**

	Districtwide	DS	IS	CC	FC	SCE	Total
Unrestricted Fund Balance:							
Board Discretionary	15,600,630.50	-	-	-	-	-	15,600,630.50
Deficit Reserve	15,600,630.50	-	-	-	-	-	15,600,630.50
Total							
Reserved Fund Balance:							
Revolving Cash	150,000.00	-	-	-	-	-	150,000.00
Prepaid Expenses	133,179.20	-	-	-	-	-	133,179.20
Inventory	283,179.20	-	-	-	-	-	283,179.20
Total							
Designated Fund Balance:							
Board Policy	9,688,301.00	440,830.57	111,014.21	411,938.92	470,437.07	300,885.00	9,688,301.00
Personnel							1,735,105.77
Budget Center:							
11100 Fund	1,355,799.41	79,854.49	3,314,548.06	1,565,071.09	112,504.50	112,504.50	6,427,777.55
11200 Fund	963,956.13	58,221.17	407,007.12	3,050,402.72	658,962.53	658,962.53	5,138,549.67
Credit for 50% Law Entry							566,073.06
14000 Fund	128,192.93		1,670,555.86	246,878.66	78,013.78	78,013.78	2,123,641.23
Extended Day			(482,589.19)	(15,629.81)	(328,770.51)	(328,770.51)	(826,989.51)
Campus Reassigned Time/Ext. Day			220,156.00				220,156.00
Non-Resident Tuition			591,894.00	1,486,739.64	2,078,633.64		2,078,633.64
Settle-Up of Categoricals			(1,776.40)	(525,135.93)	(53,447.95)	(53,447.95)	(580,360.28)
2011-12 Ext Day Change				(362,060.44)	(22,834.98)	(22,834.98)	(384,895.42)
Health Fee Mandate			133,723.88		90,615.12		224,339.00
Safety Budget	150,834.00						150,834.00
Retiree Benefit Contribution	2,000,000.00						2,000,000.00
Self Insurance Contribution							
Scheduled Maintenance	1,000,000.00						1,000,000.00
Strategic Plan Fund	500,000.00						500,000.00
Facility Emergency	130,000.00						130,000.00
Staff Development	200,000.00						200,000.00
Innovation Fund	100,000.00						100,000.00
Supplemental Retirement Plan	45,801.35						45,801.35
Election Expense	120,000.00						120,000.00
Carryover Subtotal	13,934,936.35	2,888,779.04	249,089.87	6,265,458.25	6,523,479.35	795,224.20	30,656,967.06
Budget Reductions							
Growth Beyond Ext Day							
One-time Oper Allocation							
Total	\$ 13,934,936.35	\$ 2,888,779.04	\$ 249,089.87	\$ 6,265,458.25	\$ 6,523,479.35	\$ 795,224.20	\$ 30,656,967.06
Restricted Fund Balance:							
Health Services			41,653.04	97,412.17			139,065.21
Parking			44,499.39	2,324,291.25	225,810.56		2,594,601.20
Lottery			478,865.10	304,649.39	224,493.08		1,008,007.57
Veterans Services			2,867.25	1,724.78			4,592.03
Admin Allowance			46,453.78	36,380.44			82,834.22
Total			\$ 614,338.56	\$ 2,764,458.03	\$ 450,303.64		\$ 3,829,100.23
Total Ending Fund Balance	\$ 29,818,746.05	\$ 2,888,779.04	\$ 249,089.87	\$ 6,879,796.81	\$ 9,287,937.38	\$ 1,245,527.84	\$ 50,369,876.99

Campus Carryover

District Services

Carryovers are divided into two types. The first type of carryovers are generated in one year and used to fund activities in the subsequent year. One example is the District Production Department, earning revenue and using the "surplus" to support operations in the following year. Another example is when "indirect" charges are made against a categorical program with the funds collected used to support positions. The second type is carryover from not spending all resources that have been allocated to a department. This is like saving for a rainy day. Due to the State's ongoing fiscal crisis and the significant budget reductions, budget centers have continued to carefully monitor expenditures to ensure savings for the "rainy days" we are now faced with.

The District Services budget is divided into six areas: (1) Finance and Facilities, (2) Human Resources, (3) Public Affairs, (4) Chancellor's Office, (5) Equity and Diversity, and (6) Information Services. How carryovers are used is primarily the decision of the department head for each of the areas. Carryover balances for District Services have primarily accumulated from staff vacancies in the District Production Department, the District Finance and Facilities Department, and the District Human Resource Department.

One of the biggest uses of carryover funds is for setting aside funds for facilities maintenance. The work may not be done in the current year but dollars are accumulated for future repairs, this is referred to as establishing a "sinking fund". There are a number of areas where staff is aware of major capital outlay work that will be required, this includes elevators, painting, carpeting, paving and sealing, and plumbing. In addition, Telephone Upgrade dollars are set aside to replace/upgrade the Anaheim Campus phone systems and funds have been earmarked for acquiring additional Oracle licensing in order to improve performance. Other uses of carryover funds are for future staff training for replacing recent retirees, budget reductions, and to fund any unexpected expenses that may arise.

The schedule on the following page is a listing of how carryovers are expected to be spent:

Carryover Beginning Balance	\$ 3,137,869
Facilities Staffing – 1.5 positions	(120,000)
Banner Consultant – Reconciliation Issues	(30,000)
Telephone Upgrade	(26,754)
Network Core Upgrades	(70,000)
Hardware and Software Upgrades	(60,150)
Citizens’ Oversight Committee Mailings	(30,000)
Elevator Renovation	(150,000)
Painting (Interior and Exterior)	(300,000)
Plumbing Repair	(200,000)
Upper Deck Sealer Cost	(150,000)
Carpet Replacement	(100,000)
Staff Training	(7,500)
Budget Center Contingencies	(500,000)
Deficit Reserve	<u>(584,686)</u>
Carryover Remaining Balance	<u>\$ 808,779</u>

Cypress College

Carryover funds are used by the College to address instructional equipment and other one-time program needs, including funding matters related to safety, library collection updates, classroom furniture replacement, technology upgrades, tutors, and other critical needs of the College. A significant portion of Cypress College carryover funds can be attributed to revenue generated from the Swap Meet contract.

During 2011-12, \$990,383 in carryover funds was earmarked to partially offset the Cypress College share of a budget reduction target identified for NOCCCD. The departmental Carryovers and Purchase Orders in Progress (PIPs) dollars are made up of a variety of purchase orders that were ongoing but not completed prior to the year-end closing date and other funds earmarked for individual departments. The \$262,433 listed for extended day represents a strategy to utilize College resources to mitigate the impact upon students in a time of burgeoning demand. Some of the programs and projects identified for \$535,249 in “Advance” funding during the 2012-13 year include Blackboard licensing for online instruction, Student Learning Outcomes coordination, tutoring, the Legacy Program, Staff Development, Academic Computing and the Diversity Committee. Additional funding of \$500,000 for these projects has been earmarked for the 2013-14 year to allow for the option

of continuing them uninterrupted for at least one additional year. The International Student Program is funded from non-resident revenue in the year after it is earned. In 2011-2012, \$591,894 in non-resident revenue was generated, with an additional \$253,091 allocated to the program for 2012-13. Each year the college sets aside \$750,000 of carryover funding as a contingency to address unplanned emergencies or other critical funding items that come up unexpectedly and cannot be anticipated in advance. Some of the issues that were addressed with the use of contingency funding in 2011-12 include: playoff games, backfill for staff on extended medical leave, repair of the high voltage system, replacement of water pumps, replacement of P.E. Division broken equipment, and repair of a broken irrigation line. For the fourth year in a row, carryover funds have also been set aside to offset anticipated additional budget reductions in either 2012-13 or 2013-14.

Carryover Beginning Balance	\$ 6,265,458
Contribution to Offset NOCCCD 2012-2013 Budget Cuts	(990,383)
Advanced Program Funding for 2012-2013	(535,249)
Department Carryovers and PIPs	(391,004)
2011-12 Extended Day Deficit	(262,433)
Strategic Plan Initiatives	(100,000)
Advanced Program Funding for 2013-14	(500,000)
Campus Contingency	(750,000)
International Student Program	(253,091)
Held to Offset Revenue Reductions (2012-13)	<u>(2,483,298)</u>
Carryover Remaining Balance	<u><u>\$ 0</u></u>

Fullerton College

Approximately 88% of the college's carryover funds for 2012-13 have already been allocated toward addressing the District-wide Strategic Directions, additional campus priorities, and departmental carryovers including Distance Education, Staff Development, International Students Program, and other campus projects as indicated on the schedule below. Carryover balances have increased over the prior year due to concerted efforts to heavily scrutinize expenditures and defer whenever possible in order to establish a sufficient contingency balance should additional budget reductions materialize. Any additional distributions of carryover funds, beyond those listed in the following schedule, will be discussed by the

Planning and Budget Steering Committee and the President’s Advisory Council during the current budget cycle.

Carryover Beginning Balance	\$6,523,479
Departmental Carryovers and PIPs	(1,076,666)
Capital Outlay Holding	(2,000,000)
Campus Projects	(500,000)
Technology Replacement Plan	(559,244)
Allocation for Instructional Equipment	(98,631)
Staff Development	(25,000)
Allocation for Strategic Directions	(195,221)
Personnel Contingency	(986,598)
Allocation for International Students	(292,767)
Centennial Recognition	<u>(22,607)</u>
Carryover Remaining Balance	<u>\$766,745</u>

School of Continuing Education

The School of Continuing Education (SCE) ended the 2011-12 fiscal year with a carryover balance of \$795,224. The carryover balance can be attributed primarily to staff vacancies and a continued school-wide effort to conserve resources. To begin the 2012-13 fiscal year, SCE has allocated its carryover funds as follows:

Carryover Beginning Balance	\$795,224
Reserve to Offset Future Revenue Reductions	(568,041)
Categorical Programs	(187,183)
Strategic Direction Initiatives	<u>(40,000)</u>
Carryover Remaining Balance	<u>\$ 0</u>

A reserve in the amount of \$568,041 is being set aside to offset potential future budget reductions. This approach is considered prudent given uncertainty surrounding the State’s budget and the availability of future funding levels for education.

The Categorical Program funds allocated above will allow SCE additional resources as needed to sustain key student services including counseling, assessment, and sign language interpreting through the Matriculation Department and Disabled Students Programs and Services. Both of these categorical programs have been impacted by devastating funding level cuts that are projected to continue through 2014. SCE continues to place the services

provided by these programs as a top priority in meeting student demand and fostering student success.

Carryover funds in the amount of \$40,000 have been earmarked for SCE Strategic Plan initiatives which are directly linked to the District Strategic Directions and the North Orange County Community College District 2011 Comprehensive Master Plan. The funds identified will be allocated to specific initiatives according to the SCE Integrated Planning Model.

8 - GENERAL FUND COMPARISON

**North Orange County CCD
Proposed Budget
General Fund Comparison with Prior Year's Actuals**

	2012-13 Budget	2011-12 Actuals	2010-11 Actuals	2009-10 Actuals	2008-09 Actuals	2007-08 Actuals
Beginning Balance	\$ 50,369,877	\$ 50,782,489	\$ 45,425,153	\$ 38,387,687	\$ 30,468,702	\$ 32,400,251
Revenues and Other Sources:						
Federal Revenue	5,311,916	6,581,153	6,929,583	7,714,908	6,403,596	4,437,771
State Revenue	91,878,840	98,656,554	110,322,172	103,457,506	116,056,133	114,801,701
Local Revenue	73,754,932	72,248,177	75,673,717	79,383,090	78,571,791	76,777,880
Gain from Sale of Fixed Assets	-	17,853	7,523	9,873	14,021	12,330
Interfund Transfers In	1,225,801	60,766	81,630	1,007,006	161,515	490,629
Total Revenues and Other Sources	172,171,489	177,564,503	193,014,625	191,572,383	201,207,056	196,520,311
Expenditures and Other Uses:						
Academic Salaries	71,748,320	73,669,046	77,085,392	79,069,990	82,325,570	85,564,908
Classified Salaries	42,577,808	43,273,719	44,119,435	43,903,295	43,470,963	43,241,984
Employee Benefits	39,880,148	38,417,529	37,623,550	35,688,060	37,146,909	36,545,720
Supplies & Materials	9,162,533	3,306,222	3,411,385	3,334,216	3,579,510	3,849,203
Other Operating Expenses	17,557,830	12,535,230	14,043,242	12,694,383	15,031,452	16,820,720
Capital Outlay	5,810,653	2,278,009	5,845,361	2,823,646	4,427,730	4,201,306
Debt Service	202,159	123,432	153,339	166,548	173,661	160,655
Interfund and Other Transfers Out	6,396,769	3,538,405	4,786,329	6,112,897	6,081,905	7,111,632
Student Financial Aid	429,795	835,523	589,256	741,882	1,050,371	955,732
Total Expenditures and Other Uses	193,766,015	177,977,115	187,657,289	184,534,917	193,288,071	198,451,860
Surplus/(Deficit)	(21,594,526)	(412,612)	5,357,336	7,037,466	7,918,985	(1,931,549)
Ending Balance/Contingency	\$ 28,775,351	\$ 50,369,877	\$ 50,782,489	\$ 45,425,153	\$ 38,387,687	\$ 30,468,702

9 - OTHER DISTRICT FUNDS

Other District Funds

In addition to the General Fund, there are a number of other funds maintained by the District. Following is a description of these funds as well as notable information about activity within the funds:

- **Bond Fund** is used to account for activity related to the \$239 million bond issue that was approved by voters in 2002, interest earnings of \$27,536,400, energy rebates in the amount of \$19,755, a legal settlement of \$87,000, and Refunding Bond proceeds of \$9,728,794, bringing the total available funding for the Bond construction program to \$276,371,949. Within the General Bond-Interest/Expenditure fund there is approximately \$2.6 million of unallocated resources that can be used to supplement existing budgets to make sure that all projects started are completed.
- **Capital Outlay Fund** is used to account for major construction projects not funded with Bond funds. Scheduled Maintenance, Capital Outlay, as well as locally funded projects, are reported within this fund.

There were 22 major bond projects approved by voters. Two projects, the Child Care Centers at both Cypress College and Fullerton College, have since been discontinued. Several other projects, primarily in the remodel for efficiency category, have been put on hold or have been moved to State funded projects. Projects completed to date include the acquisition and renovation of the Anaheim Campus, the Piazza Infrastructure Repairs, Library/Learning Resource Center, Maintenance Facility, Campus Center/Bookstore, Access Plan (elevators), School of Continuing Education Building/Tech Ed 2, Humanities Swing Space, Humanities Remodel for Efficiency, and several remodel projects at Cypress College, the Library/Learning Resource Center, Parking Structure, the new Public Safety Building, Classroom Office Building, College Center, 300/500 Access, Fire Hydrant & Storm Drain Improvement, Chilled Water, 50-Meter Pool, Wilshire School of Continuing Education, Phases II, III, and IV of the Physical Education Facility, and replacement of the South Science Building projects at Fullerton College. The last major bond project is the Technology Complex renovation at Fullerton College which is currently under construction and is expected to be completed by July 2013. This project is primarily funded with State Capital Outlay Funds, with the match requirements coming from bond funds and

District/Campus contributions. Renovations were made to the La Habra property and the Fullerton Village as swing space for this project and instruction is taking place in these locations.

A listing of bond and capital outlay projects has been included on the following pages.

- **Child Development Fund** is used to account for resources committed to child development programs. The primary sources of revenue are user fees, federal, state, and local grants, and an annual District contribution as per Board action in April, 2009 for an amount not to exceed \$250,000.
- **Financial Aid Fund** is used to account for federal, state, and local grants and awards given to students. The major grants are PELL, SEOG, Cal Grants, Direct Loan, and Academic Competitive Grants.
- **Retiree Benefits Fund** is used to account for the accumulation of funds to pay future post-employment health care benefits. The only activity budgeted in this fund for 2012-13 is interest earnings and the associated interest cost expenses. A one-time \$2 million contribution has also been budgeted for the 2012-13 fiscal year.
- **Self Insurance Fund** is used to account for resources committed to the District's self-insurance program for workers' compensation, property and liability claims, and retiree benefits. An ongoing contribution in the amount of \$1.2 million has been suspended for the 2012-13 fiscal year.

**North Orange County CCD
Proposed Budget
Other District Funds
2012-2013**

	Bond Fund	Capital Outlay Fund	Child Dev. Fund	Financial Aid Fund	Retiree Benefits Fund	Self-Insurance Fund
Revenues and Other Sources:						
Federal Revenue	\$ -	\$ -	\$ 123,826	\$ 40,483,080	\$ -	\$ -
State Revenue		14,354,576	216,667	1,000,000		
Local Revenue	20,000	75,000	133,056		150,000	7,508,750
Total Revenues and Other Sources	20,000	14,429,576	473,549	41,483,080	150,000	7,508,750
Expenditures and Other Uses:						
Academic Salaries		71,216	330,300			136,959
Classified Salaries		30,540	185,085			5,475,453
Employee Benefits		7,321	39,941			500
Supplies & Materials	708	539,335	31,150		35,000	3,753,850
Other Operating Expenses	387,518					
Capital Outlay	4,608,457	26,745,660	23,871			
Debt Service						
Interfund and Other Transfers Out				41,483,080		
Student Financial Aid						
Total Expenditures and Other Uses	4,996,683	27,394,072	610,347	41,483,080	35,000	9,366,762
Surplus/(Deficit)	(4,976,683)	(12,964,496)	(136,798)	-	115,000	(1,858,012)
Interfund Transfers In		3,000,000	250,000		2,000,000	
Contingency	2,399,591	12,043,909	113,202		56,765,453	24,920,961
Beginning Fund Balance	7,376,274	22,008,405	2,556	50,000	54,650,453	26,778,973
Ending Fund Balance/Contingency	\$ -	\$ -	\$ 2,556	\$ 50,000	\$ -	\$ -

**North Orange County CCD
Proposed Budget
Bond Fund
2012-2013**

Project	Original Budget	Budget Adjustments	Revised Budget	2002-2012 Expenses	2012-13 Budget
F1 Library/Learning Center	\$ 5,000,000	\$ 1,305,317	\$ 6,305,317	\$ 6,305,317	\$ -
F2 Child Development Center	7,000,000	(6,637,974)	362,026	362,026	
F3 Parking Structure(s)	20,000,000	874,287	20,874,287	20,874,287	
F4 Classroom & Faculty Office Building	20,000,000	1,138,629	21,138,629	21,138,629	
F5 Campus Remodel for Efficiency	15,000,000	14,933,571	29,933,571	26,036,148	3,897,423
F6 Temporary Structures - General	20,000,000	(19,147,120)	852,880	852,880	
F7 Campus Commons	8,000,000	18,066,380	26,066,380	26,066,380	
F8 Physical Ed Facilities	25,000,000	8,747,216	33,747,216	33,632,860	114,356
F9 Image Plan	5,000,000	(357,195)	4,642,805	4,642,805	
D3 Berkeley Center	5,000,000	(4,424,579)	575,421	575,421	
FC Un-Allocated Fund/Other Expense		3,082,294	3,082,294	2,268,849	813,445
C1 Library/Learning Center	5,000,000	1,782,157	6,782,157	6,782,157	
C2 Child Development Center	5,000,000	(4,960,853)	39,147	39,147	
C3 Piazza Infrastructure Repair	2,000,000	1,301,375	3,301,375	3,301,375	
C4 Campus Remodel for Efficiency	10,000,000	9,163,149	19,163,149	19,163,149	
C5 Temporary Structures - General	10,000,000	848,231	10,848,231	10,842,129	6,102
C6 Access Plan General	10,000,000	(7,406,064)	2,593,936	2,592,786	1,150
C7 Campus Center	15,000,000	13,300,928	28,300,928	28,300,928	
C8 Maintenance Facility	5,000,000	(102,589)	4,897,411	4,897,411	
CC Un-Allocated Fund/Other Expense		3,815,382	3,815,382	3,815,382	
D1 Property Acquisition	20,000,000	(8,087,736)	11,912,264	11,912,264	
D2 Anaheim Campus	20,000,000	5,508,347	25,508,347	25,508,347	
D4 La Habra Site	2,000,000	(1,894,109)	105,891	105,891	
D5 School of Continuing Education	5,000,000	2,826,834	7,826,834	7,826,834	
General Bond-Interest/Expenditures	5,754,538	(2,058,467)	3,696,071	1,132,273	2,563,798
Total	\$ 244,754,538	\$ 31,617,411	\$ 276,371,949	\$ 268,975,675	\$ 7,396,274

Notes:

Measure X Bond Issue	\$ 239,000,000	
Original Bond Interest Allocation	5,754,538	
Refunding Bond Proceeds		9,728,794
Actual Interest Over Original Allocation		21,761,862
Energy Rebates		19,755
Legal Settlement		87,000
2012-13 Interest Estimate		20,000
Total	\$ 244,754,538	\$ 31,617,411

**North Orange County CCD
Proposed Budget
Capital Outlay Fund
2012-2013**

<u>Project</u>	<u>2012-13 Budget</u>
CC Scheduled Maintenance	\$ 644,342
FC Scheduled Maintenance	987,560
Anaheim Scheduled Maintenance	603,182
2011-12 Scheduled Maintenance Holding	500,000
2012-13 Scheduled Maintenance Holding	1,000,000
CC-Access Doors	2,611
CC-Gateway Plaza	3,503
CC-Campus Center	29,448
CC-Central Plant	69,885
CC-Equipment Augmentation	8,625
CC-Energy Efficiency Partnership	35,263
CC-Non-Resident Capital Outlay	364,002
FC-Science Building	297,831
FC-Physical Education	18,463
FC-Remodel For Efficiency	6,207,433
FC-Technology Center	14,354,675
FC-Technology Swing Space	801,268
FC-Gigliotti Parking Conversion	450,000
FC-Non-Resident Capital Outlay	2,356,777
SCE-Wilshire Construction & Remodel	7,739
Redevelopment Funds	8,877,276
Capital Outlay-Admin	363,862
Capital Outlay-Contingencies	1,454,236
	<u>\$ 39,437,981</u>

10 - AUXILIARY FUNDS

Auxiliary Funds

There are a number of funds that are maintained by the Cypress and Fullerton Bursars' Offices. The purpose of these funds is to account for the activity of student organizations, clubs, and operations associated with students such as bookstores and food services. Following is a description of each auxiliary fund:

- **Associated Students Funds (AS)** is used to account for funds held in trust by the District for organized student body associations including campus clubs. Expenditures are to promote the general welfare, morale, and educational experiences of the student body. Both Cypress and Fullerton colleges maintain AS funds.
- **Bookstore Funds** are designated to receive the proceeds derived from bookstore operations pursuant to *Education Code* Section 81676. All necessary expenses, including salaries, benefits, operating expenses, and capital improvements for the bookstore, may be paid from the generated revenues. The District maintains bookstores at Cypress and Fullerton colleges as well as a smaller operation at the Anaheim Campus for the School of Continuing Education. The SCE bookstore is accounted for by Fullerton College.
- **Bursar Funds** are used to account for the cash collections and expenditures of various organizations, departments, and registration fees at both Cypress and Fullerton colleges and hospitality expenditures at Cypress College.
- **Campus Service Funds** are used to account for the funds to support campus services and hospitality expenditures at Fullerton College.
- **Class Related Program Activities Fund (CRPA)** is used to account for the contributions from the Associated Students Fund and the Food Service Fund to support class related activities at Cypress College.
- **Food Service Funds** are designated to receive all money from the sale of food or for any other services related to food operations. The District currently contracts for food services at both Cypress and Fullerton colleges. The proceeds from these contracts are deposited in the Food Service Funds. The School of Continuing Education food service program is maintained within the Cypress College Culinary Arts Program.
- **Other Trust Fund** contains the Student Representation Fee that is collected at Cypress College. Resources in this fund are to be expended to provide for the support

of governmental affairs representatives who may be stating their positions and viewpoints before other governmental agencies.

**North Orange County CCD
Proposed Budget
Auxiliary Funds
2012-2013**

	Associated Students Funds	Bookstore Funds	Bursar Funds	Campus Service Fund	CRPA Fund	Food Service Funds	Student Rep Fee
\$	282,000	\$ 6,682,150	\$ 520,403	\$ -	\$ -	\$ 225,000	\$ 14,000
	27,357	-	72,966	41,600	80,000		
	309,357	6,682,150	593,369	41,600	80,000	225,000	14,000
Revenues and Other Sources:							
Local Revenue							
Interfund Transfers In							
Other Incoming Transfers							
Total Revenues and Other Sources							
Expenditures and Other Uses:							
Classified Salaries	70,141	1,278,162	172,244				
Employee Benefits	19,840	506,309	58,990				
Supplies & Materials	99,104	4,407,704	22,722				
Other Operating Expenses	105,272	230,270	270,616	41,600			14,000
Capital Outlay	-	50,500	53,697			160,000	
Interfund and Other Transfers Out	15,000	183,364	10,000		80,000	65,000	
Total Expenditures and Other Uses	309,357	6,656,309	588,269	41,600	80,000	225,000	14,000
Surplus/(Deficit)	-	25,841	5,100	-	-	-	-
Beginning Fund Balance	621,761	6,646,784	1,264,254	27,059	23,952	1,370,310	51,096
Ending Fund Balance/Contingency	\$ 621,761	\$ 6,672,625	\$ 1,269,354	\$ 27,059	\$ 23,952	\$ 1,370,310	\$ 51,096

**North Orange County CCD
Proposed Budget
Associated Student Funds
2012-2013**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 90,500	\$ 191,500	\$ 282,000
Interfund Transfers In		27,357	27,357
Other Incoming Transfers			
Total Revenues and Other Sources	90,500	218,857	309,357
Expenditures and Other Uses:			
Classified Salaries	9,000	61,141	70,141
Employee Benefits	923	18,917	19,840
Supplies & Materials	14,000	85,104	99,104
Other Operating Expenses	51,577	53,695	105,272
Capital Outlay			-
Interfund and Other Transfers Out	15,000		15,000
Total Expenditures and Other Uses	90,500	218,857	309,357
Surplus/(Deficit)	-	-	-
Beginning Fund Balance	151,083	470,678	621,761
Ending Fund Balance/Contingency	\$ 151,083	\$ 470,678	\$ 621,761

**North Orange County CCD
Proposed Budget
Bookstore Funds
2012-2013**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 2,812,950	\$ 3,869,200	\$ 6,682,150
Interfund Transfers In			-
Other Incoming Transfers			-
Total Revenues and Other Sources	2,812,950	3,869,200	6,682,150
Expenditures and Other Uses:			
Classified Salaries	410,328	867,834	1,278,162
Employee Benefits	162,545	343,764	506,309
Supplies & Materials	1,962,477	2,445,227	4,407,704
Other Operating Expenses	94,600	135,670	230,270
Capital Outlay	33,000	17,500	50,500
Interfund and Other Transfers Out	150,000	33,364	183,364
Total Expenditures and Other Uses	2,812,950	3,843,359	6,656,309
Surplus/(Deficit)	-	25,841	25,841
Beginning Fund Balance	1,312,466	5,334,318	6,646,784
Ending Fund Balance/Contingency	\$ 1,312,466	\$ 5,360,159	\$ 6,672,625

**North Orange County CCD
Proposed Budget
Bursar Funds
2012-2013**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 313,903	\$ 206,500	\$ 520,403
Interfund Transfers In	72,966		72,966
Other Incoming Transfers			
Total Revenues and Other Sources	386,869	206,500	593,369
Expenditures and Other Uses:			
Classified Salaries	172,244		172,244
Employee Benefits	58,990		58,990
Supplies & Materials	19,722	3,000	22,722
Other Operating Expenses	67,116	203,500	270,616
Capital Outlay	53,697		53,697
Interfund and Other Transfers Out	10,000		10,000
Total Expenditures and Other Uses	381,769	206,500	588,269
Surplus/(Deficit)	5,100	-	5,100
Beginning Fund Balance	629,932	634,322	1,264,254
Ending Fund Balance/Contingency	\$ 635,032	\$ 634,322	\$ 1,269,354

**North Orange County CCD
Proposed Budget
Campus Service Fund
2012-2013**

	Fullerton College
Revenues and Other Sources:	
Local Revenue	\$ -
Interfund Transfers In	41,600
Other Incoming Transfers	
Total Revenues and Other Sources	41,600
Expenditures and Other Uses:	
Classified Salaries	
Employee Benefits	
Supplies & Materials	
Other Operating Expenses	41,600
Capital Outlay	
Interfund and Other Transfers Out	
Total Expenditures and Other Uses	41,600
Surplus/(Deficit)	-
Beginning Fund Balance	27,059
Ending Fund Balance/Contingency	\$ 27,059

**North Orange County CCD
Proposed Budget
Cypress College CRPA
2012-2013**

	Cypress College CRPA
Revenues and Other Sources:	
Local Revenue	\$ -
Interfund Transfers In	80,000
Other Incoming Transfers	
Total Revenues and Other Sources	80,000
 Expenditures and Other Uses:	
Classified Salaries	
Employee Benefits	
Supplies & Materials	
Other Operating Expenses	
Capital Outlay	
Interfund and Other Transfers Out	80,000
Total Expenditures and Other Uses	80,000
 Surplus/(Deficit)	 -
 Beginning Fund Balance	 23,952
 Ending Fund Balance	 \$ 23,952

**North Orange County CCD
Proposed Budget
Food Service Funds
2012-2013**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 105,000	\$ 120,000	\$ 225,000
Interfund Transfers In			
Other Incoming Transfers			
Total Revenues and Other Sources	105,000	120,000	225,000
Expenditures and Other Uses:			
Classified Salaries			
Employee Benefits			
Supplies & Materials			0
Other Operating Expenses			0
Capital Outlay	40,000	120,000	160,000
Interfund and Other Transfers Out	65,000		65,000
Total Expenditures and Other Uses	105,000	120,000	225,000
Surplus/(Deficit)	-	-	-
Beginning Fund Balance	78,904	1,291,406	1,370,310
Ending Fund Balance/Contingency	\$ 78,904	\$ 1,291,406	\$ 1,370,310

**North Orange County CCD
Proposed Budget
Student Rep Fee
2012-2013**

	Cypress College
Revenues and Other Sources:	
Local Revenue	\$ 14,000
Interfund Transfers In	
Other Incoming Transfers	
Total Revenues and Other Sources	14,000
Expenditures and Other Uses:	
Classified Salaries	
Employee Benefits	
Supplies & Materials	
Other Operating Expenses	14,000
Capital Outlay	
Interfund and Other Transfers Out	
Total Expenditures and Other Uses	14,000
Surplus/(Deficit)	-
Beginning Fund Balance	51,096
Ending Fund Balance	\$ 51,096

11 - HOSPITALITY

Hospitality

For the 2012-13 Proposed Budget, hospitality budgets remain at the same amounts as in previous years.

Following are the hospitality budgets by budget center:

Cypress College	\$20,000
Fullerton College	20,000
School of Continuing Ed.	7,466
Anaheim Campus	<u>21,600</u>
Total	\$69,066

Expenditures shall adhere to Board Policy 6350. Actual expenditures for 2011-12 have been included on the following page.

**North Orange County Community College District
Actual Hospitality Expenses for Fiscal Year 2011-2012**

Budget Items	Anaheim Campus	Cypress College	Fullerton College	School of Continuing Education	Total
1. Functions for Volunteers			\$ 302.64		\$ 302.64
2. Functions for Retiring Employees	370.73				370.73
3. Activities Honoring Individuals in Education	6,275.00	2,315.22	2,893.19	40.19	11,523.60
4. College Week/Senior Days Activities					-
5. Board Meeting & Educational Events	7,298.13				7,298.13
6. Meetings Sponsored by Agencies	5,445.73	6,742.14	2,126.04		14,313.91
7. Flowers & Cards for Special Occasions	138.45	832.82	1,553.47	550.66	3,075.40
8. Seminars & Workshops	140.20		1,061.03		1,201.23
9. Service Club Membership Dues/Fees		250.00			250.00
10. Board Appointed Committee Meetings					-
11. Group Plan & Operational Meetings	2,314.83	4,928.67	1,983.18		9,226.68
12. Business Related Meals	2,026.23		3,989.77	3,565.00	9,581.00
13. Other Activities Designated by the Board		2,865.92	3,000.40	3,225.52	9,091.84
Total Expenses	\$ 24,009.30	\$ 17,934.77	\$ 16,909.72	\$ 7,381.37	\$ 66,235.16

12 - ANNUAL FINANCIAL & BUDGET REPORT

(CCFS-311) Annual Financial & Budget Report

In accordance with the California Code of Regulations, beginning with Section 58300, the District has included a draft of the CCFS-311 Report, for informational purposes. The actual report is due to the State Chancellor's Office by October 10, 2012. The CCFS-311 Report contains the following sections:

- Combined Balance Sheet and Revenues, Expenditures, and Fund Balance Data – This section details out the assets and liabilities and revenues and expenditures (by major object code), other financing sources/uses, and fund balance data for each fund that the District maintains. Currently, the District operates 20 funds, which are aggregated into 13 funds for this report as follows:
 - General Fund
 - Bond Interest and Redemption Fund
 - Bookstore Funds – Cypress and Fullerton colleges
 - Cafeteria Funds – Cypress and Fullerton colleges
 - Child Development Fund
 - Capital Outlay Projects Fund
 - Revenue Bond Construction Fund
 - Self-Insurance Fund
 - Associated Students Fund – Cypress and Fullerton colleges
 - Student Representation Fee Fund – Cypress College
 - Student Financial Aid Fund
 - Scholarship and Loan Trust Fund – Cypress College
 - Other Trust Funds – Retiree Benefits Fund, Cypress, Fullerton, and School of Continuing Education Bursar Funds, Fullerton Campus Services, and Cypress CRPA
- Gann Appropriations Limit – Pursuant to Article XIII-B of the Constitution and Chapter 1205, Statutes of 1980, all community college districts are required to compute an annual appropriation limit. This limit is adjusted annually for changes in price index, population, and other applicable factors.
- Analysis of Compliance with the 50 Percent Law – Education Code Section 84362 requires districts to perform a calculation on the current expense of education to

determine whether they expend 50% of education expenses on direct classroom instruction. The District has met this requirement.

- Detail of General Fund Revenues – This section provides a more detailed breakdown of the General Fund Revenues by object code.
- Expenditures by Activity for the General Fund – This section details the General Fund Instructional and Non-instructional expenditures by activity code, which reflects the purpose of the expenditure (i.e. Instructional, Student Counseling and Guidance, etc.).
- Receipt and Expenditures of Lottery Proceeds – This section shows how much lottery revenue was collected, and is expected to be collected (accrued), as well as where the revenue was spent in 2011-12 and where it is budgeted to be spent in 2012-13.
- Interfund Transfer Report – This page highlights transfers made within District funds. These transfers are typically necessary for support costs, grant matching, etc.

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	11			10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund COMBINED	General Fund COMBINED
ASSETS						
Cash, Investments, and Receivables	9100					
Cash:						
Awaiting Deposit and in Banks	9111	409	24,934	25,343		
In County Treasury	9112	27,626,605	3,151,944	30,778,549		
Cash With Fiscal Agents	9113			0		
Revolving Cash Accounts	9114	150,000		150,000		
Investments (at cost)	9120			0		
Accounts Receivable	9130	37,137,677	3,380,470	40,518,147		
Due from Other Funds	9140	998,665		998,665		
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210	133,179		133,179		
Prepaid Items	9220			0		
TOTAL ASSETS		66,046,535	6,557,348	72,603,883		
LIABILITIES						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510	5,422,866	406,532	5,829,398		
Accrued Salaries and Wages Payable	9520			0		
Compensated Absences Payable Current	9530			0		
Due to Other Funds	9540	10,342,225		10,342,225		
Temporary Loans	9550	2,327,370		2,327,370		
Current Portion of Long-Term Debt	9560	700,000		700,000		
Deferred Revenues	9570	520,374	2,514,639	3,035,013		
TOTAL LIABILITIES		19,312,835	2,921,171	22,234,006		

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	133,179		133,179
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
Total Reserved Fund Balance		133,179	0	133,179
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation	9750		3,636,177	3,636,177
Self Insurance Programs	9751			0
Payments Resulting from Court Orders	9752			0
Specific Future Purposes	9753	30,849,890		30,849,890
Total Designated Fund Balance	9754	30,849,890	3,636,177	34,486,067
Uncommitted(Unrestricted) Fund Balance	9790	15,750,631		15,750,631
TOTAL FUND EQUITY		66,733,700	3,636,177	50,369,877
TOTAL LIABILITIES AND FUND EQUITY		66,046,535	6,557,348	72,603,883

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	485,048		6,096,105	5,311,916	6,581,153	5,311,916
State Revenues	8600	86,790,855	78,642,645	11,865,699	13,236,195	98,656,554	91,878,840
Local Revenues	8800	68,989,468	69,788,837	3,258,709	3,966,095	72,248,177	73,754,932
Total Revenues		156,265,371	148,431,482	21,220,513	22,514,206	177,485,884	170,945,688
EXPENDITURES:							
Academic Salaries	1000	71,053,159	69,439,579	2,615,887	2,308,741	73,669,046	71,748,320
Classified Salaries	2000	34,100,628	34,258,417	9,173,091	8,319,391	43,273,719	42,577,808
Employee Benefits	3000	34,885,206	36,547,254	3,532,323	3,332,894	38,417,529	39,880,148
Supplies and Materials	4000	1,984,201	3,566,592	1,322,021	5,595,941	3,306,222	9,162,533
Other Operating Expenses and Services	5000	9,741,502	14,119,723	2,793,728	3,438,107	12,535,230	17,557,830
Capital Outlay	6000	1,316,804	4,437,092	961,205	1,373,561	2,278,009	5,810,653
Total Expenditures		153,081,500	162,368,657	20,398,255	24,368,635	173,479,755	186,737,292
Excess/(Deficiency) of Revenues over Expenditures		3,183,871	(13,937,175)	822,258	(1,854,429)	4,006,129	(15,791,604)
Other Financing Sources		78,618	150,000	1	1,075,801	78,619	1,225,801
Other Outgo		2,956,229	32,753,602	1,541,131	3,050,472	4,497,360	35,804,074
Net Increase/(Decrease) in Fund Balance		306,260	(46,540,777)	(718,872)	(3,829,100)	(412,612)	(50,369,877)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,427,440	46,733,700	4,355,049	3,636,177	50,782,489	50,369,877
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,427,440		4,355,049		50,782,489	
Ending Fund Balance, June 30		46,733,700	192,923	3,636,177	(192,923)	50,369,877	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	13,291,324		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	5,754		
Due from Other Funds	9140			
TOTAL ASSETS		13,297,078	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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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 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			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation	9750			
Self Insurance Programs	9751	13,297,078		
Payments Resulting from Court Orders	9752			
Specific Future Purposes	9753			
Total Designated Fund Balance	9754	13,297,078	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		13,297,078	0	0
TOTAL LIABILITIES AND FUND EQUITY		13,297,078	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues							
State Revenues	8100	155,273					
Local Revenues	8600	16,871,310	18,303,029				
Total Revenues	8800	17,026,583	18,303,029	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	0	0	0	0	0	0
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,050,000	9,035,000				
Debt Interest and Other Service Charges	7120	8,643,761	8,292,418				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,693,761	17,327,418	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,693,761)	(17,327,418)	0	0	0	0
Net Increase/Decrease in Fund Balance		332,822	975,611	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,953,393	13,297,078	0	0	0	0
Prior Years Adjustments	9020	10,863		0	0	0	0
Adjusted Beginning Balance	9030	12,964,256		0	0	0	0
Ending Fund Balance, June 30		13,297,078	14,272,689	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	1,637,922	1,376,925	70,125			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	460,909	2,030	8,802			
Due from Other Funds	9140	3,308,579		59,329			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,421,183					
Prepaid Items	9220	6,828,593	1,378,955	138,256			
TOTAL ASSETS							
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	147,781	8,645	92,263			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			43,437			
Temporary Loans	9550	34,028					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	181,809	8,645	135,700			
TOTAL LIABILITIES							

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711	1,421,183					
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		1,421,183	0	0	0	0	0
Designated Fund Balance							
Commitments by Contract or Other Legal Obligation	9750						
Self Insurance Programs	9751						
Payments Resulting from Court Orders	9752						
Specific Future Purposes	9753			2,556			
Total Designated Fund Balance	9754	5,225,601	1,370,310	2,556	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	5,225,601	1,370,310	2,556	0	0	0
TOTAL FUND EQUITY		6,646,784	1,370,310	2,556	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,828,593	1,378,955	138,256	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

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					19,682	123,826
State Revenues	8600					108,379	216,667
Local Revenues	8800	7,125,097	6,682,150	159,877	225,000	154,251	133,056
Total Income		7,125,097	6,682,150	159,877	225,000	282,312	473,549
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,242,598	1,278,162			311,952	330,300
Employee Benefits	3000	486,689	506,309			169,967	185,085
Supplies and Materials	4000	4,628,294	4,407,704			22,760	39,941
Other Operating Expenses and Services	5000	204,612	230,270			29,898	31,150
Capital Outlay	6000		50,500	8,644	160,000	7,040	23,871
Total Expenditures		6,562,193	6,472,945	8,644	160,000	541,617	610,347
Excess /(Deficiency) of Revenues over Expenditures		562,904	209,205	151,233	65,000	(259,305)	(136,798)
Other Financing Sources	8900					259,305	250,000
Other Outgo	7000	48,212	183,364	64,945	65,000		113,202
Net Increase/(Decrease) in Fund Balance		514,692	25,841	86,288	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,132,092	6,646,784	1,284,022	1,370,310	2,556	2,556
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,132,092		1,284,022		2,556	
Ending Fund Balance, June 30		6,646,784	6,672,625	1,370,310	1,370,310	2,556	2,556

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Governmental Funds Group

30 Special Revenue Funds -- Part 2

860 NORTH ORANGE

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 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							
Other Outgo							
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	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	41		42	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund	
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	34,237,442		7,650,971	
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	72,756		2,942	
Due from Other Funds	9140	2,442,599			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
TOTAL ASSETS		36,752,797		7,653,913	
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	3,137,010		277,610	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	501,354		29	
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	11,106,028			
TOTAL LIABILITIES		14,744,392		277,639	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860 Name: NORTH ORANGE

	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance			
Commitments by Contract or Other Legal Obligation	9750		
Self Insurance Programs	9751		
Payments Resulting from Court Orders	9752		
Specific Future Purposes	9753	22,008,405	7,376,274
Total Designated Fund Balance	9754	22,008,405	7,376,274
Uncommitted(Unrestricted) Fund Balance	9790	22,008,405	7,376,274
TOTAL FUND EQUITY		36,752,797	7,653,913
TOTAL LIABILITIES AND FUND EQUITY			

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

860 NORTH ORANGE

For Actual Year: 2011-2012 Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	12,750,844	14,354,576		
Local Revenues	8800	2,714,830	75,000	86,020	20,000
Total Income		15,465,674	14,429,576	86,020	20,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	5,115	71,216		
Employee Benefits	3000	233	30,540		
Supplies and Materials	4000	21,796	7,321	857	708
Other Operating Expenses and Services	5000	1,315,461	539,335	698,456	387,518
Capital Outlay	6000	14,199,543	26,745,660	2,437,991	4,608,457
Total Expenditures		15,542,148	27,394,072	3,137,304	4,996,683
Excess (Deficiency) of Revenues over Expenditures		(76,474)	(12,964,496)	(3,051,284)	(4,976,683)
Other Financing Sources	8900	3,171,263	3,000,000		
Other Outgo	7000		12,043,909		2,399,591
Net Increase/(Decrease) in Fund Balance		3,094,789	(22,008,405)	(3,051,284)	(7,376,274)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	18,913,616	22,008,405	10,427,558	7,376,274
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	18,913,616		10,427,558	
Ending Fund Balance, June 30		22,008,405	0	7,376,274	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	12,926,558	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120	10,060,939	
Accounts Receivable	9130	4,868	
Due from Other Funds	9140	6,871,043	
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		29,938,408	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,726,655	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	432,780	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,159,435	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	3,159,435	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance			
Commitments by Contract or Other Legal Obligation	9750		
Self Insurance Programs	9751		
Payments Resulting from Court Orders	9752	26,778,973	
Specific Future Purposes	9753		
Total Designated Fund Balance	9754	26,778,973	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		26,778,973	0
TOTAL LIABILITIES AND FUND EQUITY		29,938,408	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

60 Enterprise Funds Group

860 NORTH ORANGE

For Actual Year: 2011-2012 Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	7,012,101	7,508,750		
Other Financing Sources	8900				
Total Income		7,012,101	7,508,750	0	0
Expenditures					
Academic Salaries	1000	150,000			
Classified Salaries	2000	138,755	136,959		
Employee Benefits	3000	5,123,008	5,475,453		
Supplies and Materials	4000	80	500		
Other Operating Expenses and Services	5000	1,310,671	3,753,850		
Capital Outlay	6000	13,800			
Total Expenditures		6,736,314	9,366,762	0	0
Net Profit or Loss		275,787	(1,858,012)	0	0
Other Outgo	7000		24,920,961		
Net Increase/(Decrease) in Fund Balance		275,787	(26,778,973)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	26,503,186	26,778,973		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	26,503,186		0	
Ending Fund Balance, June 30		26,778,973	0	0	0

CALIFORNIA COMMUNITY COLLEGES
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 COMBINED BALANCE SHEET

Fiduciary Funds Group
 70 Trust Funds

District ID: 860 Name: NORTH ORANGE

For Year Ended June 30, 2012

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	182,706	50,368		5,580,056	33,727			5,697,254
In County Treasury	9112								37,624,072
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	521,639			736,576				23,551,185
Accounts Receivable	9130	46	728						3,099,276
Due from Other Funds	9140								969,254
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
Total Fixed Assets	9360	0	0	0	0	0	0	0	0
TOTAL ASSETS		704,391	51,096	0	6,316,632	70,195	0	0	70,941,041

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

Fiduciary Funds Group
70 Trust Funds

District ID: 860 Name: NORTH ORANGE

For Year Ended June 30, 2012

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,987			6,243,845				6,567,155
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530				21,064				3,308,579
Due to Other Funds	9540					70,195			5,099,589
Temporary Loans	9550	73,643							
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	82,630			1,723				
Total Current Liabilities and Deferred Revenue		82,630	0	0	6,266,632	70,195	0	0	14,975,323
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	82,630	0	0	6,266,632	70,195	0	0	14,975,323

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

Fiduciary Funds Group
70 Trust Funds

District ID: 860 Name: NORTH ORANGE

For Year Ended June 30, 2012

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance									
Commitments by Contract or Other Legal Obligation	9750								
Self Insurance Programs	9751								
Payments Resulting from Court Orders	9752								
Specific Future Purposes	9753		51,096		50,000				55,965,718
Total Designated Fund Balance	9754	621,761	51,096	0	50,000	0	0	0	55,965,718
Uncommitted(Unrestricted) Fund Balance	9790	621,761							
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890	621,761	51,096		50,000				
TOTAL FUND EQUITY		704,391	51,096	0	6,316,632	70,195	0	0	55,965,718
TOTAL LIABILITIES AND FUND EQUITY									70,941,041

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues							
State Revenues	8100						
Local Revenues	8600						
	8800	268,358	282,000	16,727	14,000		
Total Income		268,358	282,000	16,727	14,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	75,620	70,141				
Employee Benefits	3000	19,026	19,840				
Supplies and Materials	4000	47,067	114,104				
Other Operating Expenses and Services	5000	91,923	105,272	12,856	14,000		
Capital Outlay	6000	1,999					
Total Expenditures		235,635	309,357	12,856	14,000	0	0
Excess/(Deficiency) of Revenues over Expenditures		32,723	(27,357)	3,871	0	0	0
Other Financing Sources							
	8900	6,007	27,357				
Other Outgo							
	7000	15,000	151,083		51,096		
Net Increase/(Decrease) in Fund Balance		23,730	(151,083)	3,871	(51,096)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	598,031	621,761	47,225	51,096		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	598,031		47,225		0	
Ending Fund Balance, June 30		621,761	470,678	51,096	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	41,724,306	40,483,080				
State Revenues	8600	2,079,547	1,000,000				
Local Revenues	8800	25,168					
Total Income		43,829,021	41,483,080	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,103					
Capital Outlay	6000						
Total Expenditures		4,103	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		43,824,918	41,483,080	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	43,824,918	41,483,080				
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	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0	0	0	0
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			1,513,649	570,403
Local Revenues	8800			1,513,649	570,403
Total Income		0	0		
Expenditures					
Academic Salaries	1000				172,244
Classified Salaries	2000			25,651	58,990
Employee Benefits	3000			1,658	22,722
Supplies and Materials	4000			19,105	347,216
Other Operating Expenses and Services	5000			433,426	53,697
Capital Outlay	6000			479,840	654,869
Total Expenditures		0	0		
Excess / (Deficiency) of Revenues over Expenditures		0	0	1,033,809	(84,466)
Other Financing Sources				191,680	2,194,566
Other Outgo				10,000	56,900,548
Net Increase/(Decrease) in Fund Balance		0	0	1,215,489	(54,790,448)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	54,750,229	55,965,718
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0	0	54,750,229	
Ending Fund Balance, June 30		0	0	55,965,718	1,175,270

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2012-2013

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$135,915,220
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	37,335.26		
	2. 2011-2012 Second Period Actual FTES	33,102.37		
	3. 2011-2012 Population change factor (C2/C1)	0.8866		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$125,045,376
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)			\$125,045,376
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$125,045,376
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			71,811,267
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			450,000
C.	Local Property taxes			54,500,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			14,531
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			63,891
H.	2012-2013 Appropriations Subject to Limit			\$126,711,907

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	36,534,567		36,534,567			36,534,567
Other	1300	20,283,398		20,338,665	746		20,339,411
Total Instructional Salaries		56,817,965		56,873,232	746		56,873,978
Non-Instructional Salaries							
Contract or Regular	1200			13,134,299	478,586		13,612,885
Other	1400			559,788	6,507		566,295
Total Non-Instructional Salaries		0		13,694,087	485,093		14,179,180
Total Academic Salaries		56,817,965		70,567,319	485,839		71,053,158
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			27,035,563	1,625,201		28,660,764
Other	2300			1,620,165	397,449		2,017,614
Total Non-Instructional Salaries		0		28,655,728	2,022,650		30,678,378
Instructional Aides							
Regular Status	2200			2,991,814			2,991,814
Other	2400			387,140			430,436
Total Instructional Aides				3,152,209			3,422,250
Total Classified Salaries				3,152,209			34,100,628
Employee Benefits							
Supplies and Materials	3000			14,730,141			34,885,206
Other Operating Expenses	4000			1,852,491			1,984,201
Equipment Replacement	5000			9,628,970			9,739,922
	6420						0
Total Expenditures Prior to Exclusions				74,700,315			151,763,115
							3,481,930

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

	TOP Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total					
						Exclusions				
Activities to Exclude										
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	2,230,234	2,230,234		2,230,234					
Student Health Services Above Amount Collected	6441		106,434		106,434					
Student Transportation	6491		49,282		49,282					
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,888,686		2,888,686					
Objects to Exclude	Object Code									
Rents and Leases	5060		57,261	13,130	70,391					
Lottery Expenditures										
Academic Salaries	1000				0					
Classified Salaries	2000				0					
Employee Benefits	3000				0					
Supplies and Materials	4000									
Software	4100				0					
Books, Magazines, & Periodicals	4200				0					
Instructional Supplies & Materials	4300				0					
Noninstructional Supplies & Materials	4400				0					
Total Supplies and Materials		0	0	0	0					
Other Operating Expenses and Services	5000		4,316,072		4,316,072					

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education
S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013 District ID: 860 Name: NORTH ORANGE

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				0
Library Books	6300				0
Equipment	6400				0
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		2,230,234	9,647,969	13,130	9,661,099
Total for ECS 84362, 50% Law		72,470,081	138,633,216	3,468,800	142,102,016
Percent of CEE (Instructional Salary Cost / Total CEE)		52.27%	100.00%		
50% of Current Expense of Education			69,316,608		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		72,470,081	138,633,216	3,468,800	142,102,016
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		74,700,315	148,281,185	3,481,930	151,763,115
Capital Expenditures	6000	256,117	1,312,060	4,744	1,316,804
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		74,956,432	149,593,245	3,486,674	153,079,919

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Actual	Actual	General Fund	Actual
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120			1,095,704		1,095,704	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140				188,789	188,789	
Student Financial Aid	8150				107,929	107,929	
Veterans Education	8160				345,935	345,935	
Vocational and Technical Education Act (VATEA)	8170				2,102,145	2,102,145	
Other Federal Revenues	8190			485,048		2,740,651	
Total Federal Revenues	8100			485,048	6,096,105	6,581,153	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611			8,903		8,903	
State General Apportionment	8612			80,397,504		80,397,504	
Other General Apportionment	8613			1,161,910		1,161,910	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622				1,453,247	1,453,247	
Disabled Students Programs and Services(DSPS)	8623				1,765,307	1,765,307	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CaWORKs)	8625				482,404	482,404	
Telecommunications and Technology Infrastructure Program (TTIP)	8626				4,662	4,662	
Other General Categorical Programs	8627				3,832,406	3,832,406	

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Reimbursable Categorical Programs							
Instructional Improvement Grant	8650						0
Other Reimbursable Categorical Programs	8651						
	8652				3,329,284		3,329,284
State Tax Subventions							
Homeowners' Property Tax Relief	8670						
Timber Yield Tax	8671		441,792				441,792
Other State Tax Subventions	8672						0
	8673						0
State Non-Tax Revenues							
State Lottery Proceeds	8680						
State Mandated Costs	8681		4,316,073		998,389		5,314,462
Other State Non-Tax Revenues	8685		464,673				464,673
Other State Revenues	8686						0
	8690						0
Total State Revenues	8600		86,790,855		11,865,699		98,656,554

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 860

Name: NORTH ORANGE

Details of General Fund Revenue

Description	Object Code	Fund S11		Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
		Unrestricted Actual	Actual		
Local Revenues	8800				
Property Taxes	8810				
Tax Allocation, Secured Roll	8811	51,180,714			51,180,714
Tax Allocation, Supplemental Roll	8812	314,666			314,666
Tax Allocation, Unsecured Roll	8813	2,826,140			2,826,140
Prior Years Taxes	8816	1,159,746			1,159,746
Education Revenues Augmentation Fund (ERAF)	8817	(3,526,186)			(3,526,186)
Redevelopment Agency Funds	8818	0			0
Contributions, Gifts, Grants, and Endowments	8820	0			0
Contract Services	8830				
Contract Instructional Services	8831	58,241			58,241
Other Contract Services	8832	55,625	187,627		243,252
Sales and Commissions	8840	35,445			35,445
Rentals and Leases	8850	1,652,752			1,652,752
Interest and Investment Income	8860	257,148			257,148
Student Fees and Charges	8870				
Community Services Classes	8872	600,058			600,058
Dormitory	8873	0			0
Enrollment	8874	9,980,003			9,980,003
Field Trips and Use of Nondistrict Facilities	8875	0			0
Health Services	8876	54,447	1,309,946		1,364,393
Instructional Materials Fees and Sales of Materials	8877	157,087			157,087
Insurance	8878	0			0
Student Records	8879	157,152			157,152
Nonresident Tuition	8880	3,078,634			3,078,634
Parking Services and Public Transportation	8881		1,736,183		1,736,183
Other Student Fees and Charges	8885	355,622			355,622
Other Local Revenues	8890	592,174		24,953	617,127
Total Local Revenues	8800	68,989,468	3,258,709		72,248,177
Total Revenues		156,265,371	21,220,513		177,485,884

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2011-2012		District ID: 860	Name: NORTH ORANGE		
Description	Object Code	Fund S11		Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund	
		Actual	Actual	Actual	Actual
Other Financing Sources	8900				
Proceeds of General Fixed Assets	8910	17,853		17,853	
Proceeds of Long-Term Debt	8940				0
Incoming Transfers -- (8981/8982/8983)	898#	60,765	1	60,766	
Total Other Financing Sources	8900	78,618	1	78,619	
Total Revenues and Other Financing Sources		156,343,989	21,220,514	177,564,503	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2011-2012 Budget Year: 2012-2013 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	181,510	1,204	4,496			187,210
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,749,291		110,886	3,073		2,863,250
Business and Management	0500	2,696,318		47,591	3,203		2,747,112
Communications	0600	731,796		42,506	21,096		795,398
Computer and Information Science	0700	2,454,202		75,894	43,355		2,573,451
Education	0800	4,166,585		304,575	117,746		4,588,906
Engineering and Related Industrial Technology	0900	3,194,859		232,670	168,663		3,596,192
Fine and Applied Arts	1000	8,624,255	7,451	378,354	432,760		9,442,820
Foreign language	1100	1,879,005		195			1,879,200
Health	1200	4,709,054		155,795	31,302		4,896,151
Consumer Education And Home Economics	1300	1,209,287		11,819			1,221,106
Law	1400	217,560		9,938			227,498
Humanities(Letters)	1500	10,262,123		77,389	18,296		10,357,808
Library Science	1600						0
Mathematics	1700	6,147,465		36,782	5,385		6,189,632
Military Studies	1800						0
Physical Sciences	1900	3,643,546	2,033	68,053	1,291		3,714,923
Psychology	2000	1,641,699					1,641,699
Public Affairs and Services	2100	1,119,921		8,187			1,128,108
Social Sciences	2200	6,477,744		30,606	3,782		6,512,132
Commercial Services	3000	1,658,303		80,887	(1,116)		1,738,074
Interdisciplinary Studies	4900	9,721,959	6,683	374,639	38,142		10,141,423
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,230,234					2,230,234
Sub-Total Instructional Activities		75,716,716	17,371	2,051,262	886,978		78,672,327
Total Expenditures for GF Activities*		77,252,966	78,107,328	15,841,452	2,278,009	4,497,360	177,977,115

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

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: 2011-2012 Budget Year: 2012-2013

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		12,770,924	641,985	119,841		13,532,750
Academic Administration	6010		81,520				81,520
Course and Curriculum Development	6020		237,054	8,331			245,661
Academic / Faculty Senate	6030	276	980,802	24,203			1,005,005
Other Instructional Administration & Governance	6090	276	14,070,300	674,519	119,841	0	14,864,936
Total Instructional Admin. & Governance							
Instructional Support Services	6100	1,513,086	721,379	24,945	2,280		2,261,690
Learning Center	6110		2,314,631	222,654	77,597		2,614,882
Library	6120		498,832	(2,964)			495,868
Media	6130		3,090	1,500			4,590
Museums and Galleries	6140		2,160,066	724,568	584,876		3,469,510
Academic Information Systems and Technology	6150		3,102,482	910,907	100,588		4,113,977
Other Instructional Support Services	6190	1,513,086	8,800,480	1,881,610	765,341	0	12,960,517
Total Instructional Support Services							
Admissions and Records	6200		3,265,744	275,351	1,580		3,542,675
Student Counseling and Guidance	6300		4,669,034	88,699	1,518		4,759,251
Counseling and Guidance	6310		1,849,479	36,226			1,885,705
Matriculation and Student Assessment	6320		577,919	15,098			593,017
Transfer Programs	6330		223,761	6,055			229,816
Career Guidance	6340		1,865				1,865
Other Student Counseling and Guidance	6390	0	7,322,058	146,078	1,518	0	7,469,654
Total Student Counseling and Guidance							

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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						0
Cal Work Opportunity and Responsibility to Kids *	6410						
Disabled Student Programs and Services (DSPS)	6420	19,177	2,203,304	160,254	47,462	4,887	2,435,084
Extended Opportunity Programs and Services (EOPS)	6430		1,762,946	49,930	1,639	274,462	2,088,977
Health Services	6440		1,348,372	264,811	11,625		1,624,808
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,052,086	149,662	3,467		2,205,215
Job Placement Services	6470		469,696	30,270	2,914		502,880
Veterans Services	6480		61,780	7,971	1,000		70,751
Miscellaneous Student Services	6490		1,111,093	130,750	4,951		1,246,794
Total Other Student Services		19,177	9,009,277	793,648	73,058	279,349	10,174,509
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,439,062	620,247	49,212		2,108,521
Custodial Services	6530		5,861,141	304,992	1,722		6,167,855
Grounds Maintenance and Repairs	6550		1,559,387	129,733	140,771		1,829,891
Utilities	6570			4,516,181			4,516,181
Other Operations and Maintenance of Plant	6590		2,197,669	476,934			2,674,603
Total Operation and Maintenance of Plant	6500	0	11,057,259	6,048,087	191,705	0	17,297,051
Planning, Policymaking and Coordinations	6600		3,358,306	723,991	16,659		4,098,956

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

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: 2011-2012 Budget Year: 2012-2013

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		826,242	302,925	830		1,129,997
Community Relations	6710		2,788,137	120,789	77,131		2,986,057
Fiscal Operations	6720		1,134,962	196,073	9,011		1,340,046
Human Resources Management	6730		2,842,885				2,842,885
Noninstruct Staff Retirees' Benefits & Retirement *	6740		149,009	68,245	8,017		225,271
Staff Development	6750		178,454	48,734			227,188
Staff Diversity	6760		2,964,841	186,922	22,774		3,174,537
Logistical Services	6770		2,631,323	713,780	8,828		3,353,931
Management Information Systems	6780	1,567	1,853,725	78,155			1,933,447
Other General Institutional Support Services	6790	1,567	15,369,578	1,715,623	126,591	0	17,213,359
Total General Institutional Support Services	6700						
Community Services & Economic Development	6800		17	237			254
Community Recreation	6810		398,213	66,585	404		465,202
Community Service Classes	6820		236,755	1,425			238,180
Community Use of Facilities	6830		1,164,301	1,029,563	43,107		2,236,971
Economic Development	6840		549,704	6,840			556,544
Other Community Services & Economic Development	6880		2,348,990	1,104,650	43,511	0	3,497,151
Total Community Services	6800	0					

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2011-2012 Budget Year: 2012-2013

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		7,902	13,994			21,896
Child Development Centers	6920		3,371	43,264			46,635
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,317,251	167,770	50,675		1,535,696
Student and Co-Curricular Activities	6960		334,181	38,364			372,545
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,662,705	263,392	50,675	0	1,976,772
Auxiliary Operations	7000						
Contract Education	7010	2,144	211,750	156,234	552		370,680
Other Auxiliary Operations	7090		122,437				122,437
Total Auxiliary Operations	7000	2,144	334,187	156,234	552	0	493,117

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: 2011-2012 Budget Year: 2012-2013 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		1,491,073	7,007			1,498,080
Long-Term Debt and Other Financing	7200						0
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					1,143,263	1,143,263
Transfers	7310					70,113	70,113
Student Aid	7320					3,004,635	3,004,635
Other Outgo	7390					4,218,011	4,218,011
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,218,011	4,218,011
Sub-Total Non-Instructional Activities		1,536,250	78,089,957	13,790,190	1,391,031	4,497,360	99,304,788
Total Expenditures General Fund: activities *		77,252,966	78,107,328	15,841,452	2,278,009	4,497,360	177,977,115

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2011-2012 Budget Year: 2012-2013 District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Instructional & Institutional Unrestricted (AC 6000-6700)			Instructional Materials Proposition 20	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209				1,008,186	
Adjustments	9020							
Adjusted Beginning Balance	9030		8,209				1,008,186	
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,993,416				916,522	
Expenditures								
Academic Salaries	1000							0
Classified Salaries	2000							0
Employee Benefits	3000							0
Supplies & Materials	4000							0
Software	4100							0
Books, Magazines, & Periodicals	4200							0
Instructional Supplies & Materials	4300						1,743,513	1,743,513
Noninstructional Supplies & Mtrls	4400							0
Total Supplies and Materials		0		0			1,743,513	1,743,513
Other Operating Expenses and Services	5000		3,993,416				181,195	4,174,611
Capital Outlay	6000							
Library Books	6300							0
Equipment	6400							
Equipment - Additional	6410							0
Equipment - Replacement	6420							0
Total Capital Outlay		0		0				0
Other Outgo	7000							0
Total Expenditures		0	3,993,416	0	3,993,416		1,924,708	5,918,124
Ending Balance					8,209		0	

Interfund Transfer Report

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	259,305
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,171,264
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	66,235
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	39,700
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	6,007
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	64,945
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	21,065