



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

Greatness. Achieved.

Proposed Budget & **FINANCIAL REPORT** 2013-2014

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 2013-2014

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**NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT**

2013-2014 PROPOSED BUDGET

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Introduction

This budget book has been developed and designed so that users from all backgrounds can understand the District's overall budget position, key components that make up the budget, and other financial activities in addition to the General Fund. While the primary focus is on the 2013-14 budget numbers, this document also contains information on the District's Strategic Directions, Full-Time Equivalent Students (FTES), employee counts, the District's full-time faculty obligation, as well as prior year numbers for budget and actuals. It is important to note that this information presents a snap shot of the District's fiscal condition at this time, which will most certainly change as new developments occur. If the reader has a specific question on the budget, they can email staff at Budget@nocccd.edu.

Current Year Overview – State Budget

The 2013-14 State Budget was passed in June 2013 under the authority provided by Proposition 25, which was passed in November 2010 and allowed for a budget to pass with a majority vote rather than the two-thirds vote that had been required for the past several decades.

Thanks to the passage of Proposition 30, the state is in better fiscal condition for 2013-14 than it has been in the past few years, though revenues still remain \$6 billion below the 2007-08 levels. We finally have a budget with no trigger cuts which includes a Cost of Living Adjustment (COLA) increase and restoration funds! The state budget has allotted \$89.4 million (1.63%) of access funds to help community colleges begin to restore a portion of the FTES counts that were previously reduced due to work-load measure reductions. It also includes \$87.5 million for a 1.57% COLA. This is the first COLA that the system has received since the 2007-08 fiscal year.

The state budget has also started to address the deep cuts that categorical programs have taken over the past few years. The budget has allocated \$88 million in additional dollars for the following programs:

- \$50 million for Student Success and Support (formally known as Matriculation)

- \$15 million for DSP&S
- \$15 million for EOP&S
- \$8 million for CALWORKs

The budget has also addressed the continuing concern of significant deferrals. Deferrals have been brought down from \$961 million to \$592 million for the community colleges. Although the deferral amount has decreased it still remains a primary concern for NOCCCD due to the impact on the District's cash flow position. Finally, the state budget also includes \$30 million for scheduled maintenance and instructional equipment specified as one-time funding.

As a reminder, even though Proposition 30 passed, its tax increases are only temporary fixes and will phase out in four to seven years. There are several unknown factors that could still negatively affect the current year budget including the state's estimate of revenues that would be collected from the tax increase for the Education Protection Funds (EPA), student enrollment fees collected, and the amount of redevelopment funds flowing to schools. There is currently a \$185.6 million shortfall in the 2012-13 apportionment funding for the community colleges that had a significant impact in District's fiscal position as the close of the 2012-13 fiscal year. Big deficits seem to be a trend for community college system, the amounts being \$185.6 million, \$99.6 million, and \$18.2 million for the last three years respectively. As an educational system, a continuous appropriation mechanism is critical if California community colleges are going to maximize their planning abilities and create a better environment for student learning.

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.

<i>District Strategic Direction 1</i>
The District will annually improve the rates of completion for degrees, certificates, diplomas, transfers, transfer-readiness requirements, and courses.
<i>District Strategic Direction 2</i>
The District will annually make progress toward eliminating the documented achievement gap among race/ethnicity groups.
<i>District Strategic Direction 3</i>
The District will annually improve the success rate for students moving into: <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.
<i>District Strategic Direction 4</i>
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.
<i>District Strategic Direction 5</i>
The District will develop and sustain collaborative projects and partnerships with the community’s educational institutions, civic organizations, and businesses.

District Strategic Directions Budget Matrix

The 2013 District-wide Strategic Plan Progress Report was presented at the August 27th Board meeting. That report acknowledged what District Services and the campuses have done to incorporate the District Strategic Directions within their planning process, identified program costs when appropriate, and outlined the plan for continued efforts to achieve the strategic direction goals.

The following budget matrix represents the funds allocated to the District Strategic Directions in the 2013-14 budget:

District Strategic Directions Budget Matrix							
	CC	FC	SCE	DW	DS	Total	
SD1 - Improve Completion Rates	\$ 817,297	\$ 921,660	\$ 227,273	\$ -	\$ 90,000	\$ 2,056,230	
SD2 - Eliminate Achievement Gap	723,398	1,373,951			90,000	2,187,349	
SD3 - Improve Student Success Rates	12,310	475,700	90,000		90,000	668,010	
SD4 - Implement Planning Best Practices					86,215	86,215	
SD5 - Develop & Sustain Collaborative Projects/Partnerships	87,845	152,569	607,939			848,353	
Additional Funds Earmarked for Strategic Directions	100,000		60,000	600,000		760,000	
	<u>\$ 1,740,850</u>	<u>\$ 2,923,880</u>	<u>\$ 985,212</u>	<u>\$ 600,000</u>	<u>\$ 356,215</u>	<u>\$ 6,606,157</u>	

Additional information regarding the planning process and budget priorities at each of the budget centers can be found under Section 5.

Several new funding sources highlighted on the budget matrix include the Strategic Plan Fund (\$500,000), the Innovation Fund (\$100,000), and a new allocation for Student Success (\$100,000).

The purpose of the Strategic Plan Fund is to help implement the District and campus strategic plans. The Fund is designed to align District resources 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.

The purpose of the Innovation Fund is to create a culture of innovation to support the strategic directions of the District, and encourage all employees to introduce and implement new ideas.

The purpose and allocation system of the Student Success Fund is still being defined. The Chancellor has directed that we are to institute a professional development program modeled after the Cerritos College Leadership Staff Development Plan which will focus on supporting faculty development for student success.

More information on the Strategic Plan Fund and the Innovation Fund can be found in the *NOCCCD Budget Allocation Handbook 2013*, which is located on the District website.

Fiscal Analysis

Within NOCCCD's 2013-14 Proposed Budget, there is an ongoing budget surplus of approximately \$3.1 million. Since last year's budget had a projected deficit of \$14.6 million in September, one might well ask: why the big change? The primary difference is that in last year budget, staff expected Proposition 30 to fail at the polls, resulting in almost a \$10 million dollar reduction to the District's budgeted apportionment revenue. As noted before, we have also received \$2.34 million in COLA revenue and \$2.12 million in workload restoration funding. The last major difference is \$3.5 million was cut out of the budget center's operating allocations.

Included in this budget are several new expenditures. First, a new Vice Chancellor of Instructional Services and Technology position along with administrative personnel and department budget were added (\$356,215). Second, the on-going Insurance Expense was restored (\$1.01 million). Third, an on-going contribution toward the unfunded liability obligation has been made for the amount equal to the Mandated Cost Block Grant amount (\$902,000). In addition, one-time contributions have been budgeted for retiree benefits (\$2 million) and scheduled maintenance (\$1 million).

Although changes in FTES directly impact our overall funding, 2012-13 was the fifth consecutive year that the District exceeded its state-established growth cap. During 2012-13, the District generated 316.55 FTES above the level for which it expects to be funded. Therefore, of the total generated FTES of 32,542.31, 0.98% of it is not expected to be funded. The following section discusses FTES plans for 2013-14.

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.

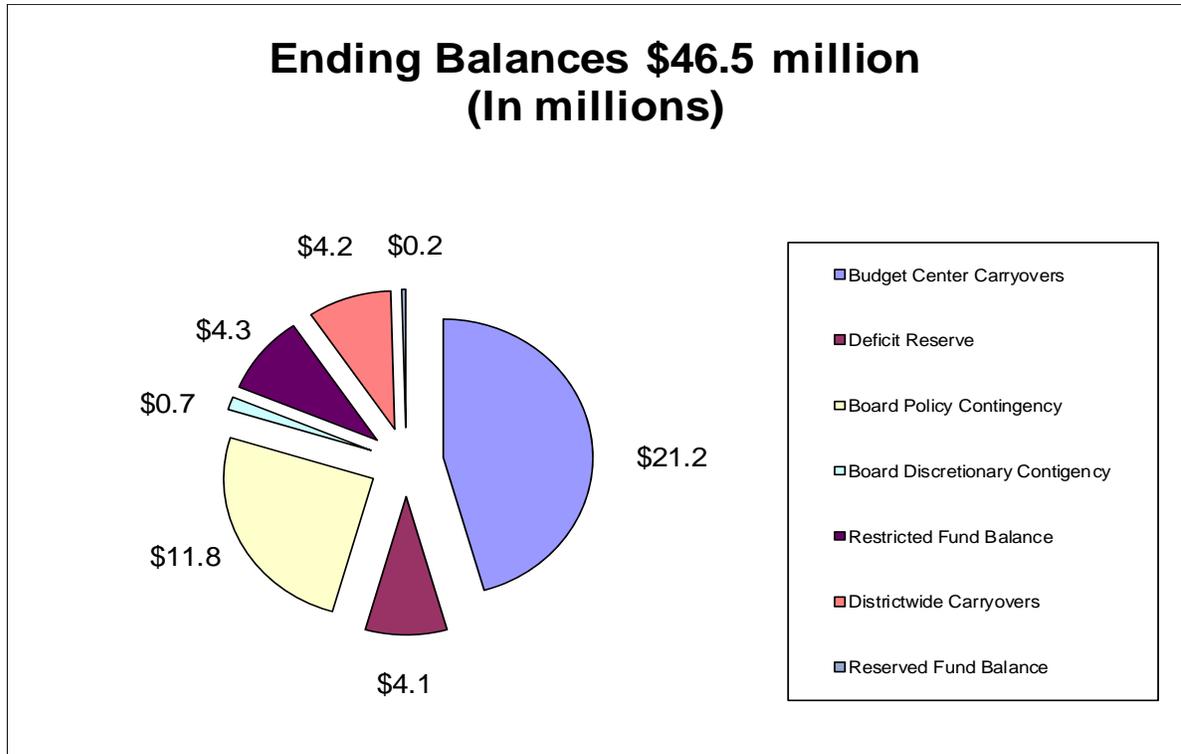
In establishing the 2013-14 FTES strategy, the District considered the increase of 2% in order to capture available access funds. Since effective planning and class scheduling must occur well in advance of the final budgeting process, in order to minimize disruption to the instructional programs the District will not change its targets mid-year if the funded amount decreases due to other districts capturing their portion of access funds,. Accordingly, the District has set a target of 33,724 FTES for 2013-14.

The table below shows the 2013-14 targets and the annual FTES that were generated for the prior four fiscal years:

	2013-14 Targets	2012-13 Actual	2011-12 Actual	2010-11 Actual	2009-10 Actual
Cypress	10,834.12	10,688.13	10,710.07	11,890.84	12,428.32
Fullerton	17,187.09	16,286.10	16,990.47	19,890.95	19,478.30
SCE	5,702.96	5,568.08	5,637.46	5,951.46	6,795.39
Total	<u>33,724.17</u>	<u>32,542.31</u>	<u>33,338.00</u>	<u>37,733.25</u>	<u>38,702.01</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, 2013, was \$46,483,331.71, which is a decrease of \$3,886,545 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 Section 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 \$189,163 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 \$4,338,868 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, 2013.

Assigned Fund Balance

- **District-wide Carryovers:** Here, \$4,183,954 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 recruiting budget for the Vice Chancellor of Human Resources.
- **Deficit Reserve:** The \$4,124,118 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 funds will be allocated back to the budget centers.

Unassigned Fund Balance

- **Board Discretionary:** The \$659,072 represents one-time funds 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 \$11,836,762 are based on budgeted unrestricted General Fund

expenditures, including debt service, transfers, and payments to students of \$236,735,256. The amount has increased significantly from prior years due to the increase in budgeted expenditures.

- **Budget Center Carryovers:** The \$21,151,394 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:

	2011-12 Carryovers	2012-13 Carryovers	Change	% Change
District Services	\$ 3,137,869	\$ 4,183,210	\$ 1,045,341	33.31%
Cypress College	6,265,458	7,523,735	1,258,277	20.08%
Fullerton College	6,523,480	8,082,780	1,559,300	23.90%
School of Cont Ed	795,224	1,361,669	566,445	71.23%
Total	\$ 16,722,031	\$ 21,151,394	\$ 4,429,363	26.49%

In Section 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 2013-14 Proposed Budget General Fund Revenue and the 2012-13 General Fund Actual Revenue is detailed under Section 4. 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 \$9,003,602. Added to this is the funding for 2013-14 credit and non-credit FTES (including non-credit enhancement funding) for a total of \$149,338,807. The 2013-14 budget includes a 1.57% COLA totaling \$2,344,619 and

\$2,121,454 in workload restoration funding (access funding). Therefore, the 2013-14 total estimated apportionment revenue is budgeted at \$151,683,426.

- Lottery funding is computed based upon FTES. There are two components: 1) a restricted portion that is estimated at \$31 per FTES, or \$1,045,449, and can only be used for instructional supplies; and 2) an unrestricted portion that is estimated at \$126 per FTES, or \$4,249,245. 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 \$7 per FTES 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 2012-13 allocation.
- Fee Waiver and Enrollment Fee Collections income is estimated at \$556,135. 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. In previous budgets the excess amounts was not budgeted. In order to truly reflect the budgeted amount with the amount estimated to be received, amounts of \$749,186 and \$1,400,000 were budgeted for Cypress and Fullerton College respectively.
- Interest Income of \$200,000 has been budgeted for 2013-14. The District currently has investments with the Orange County Treasurer's Educational Investment Pool. Short term interest rate estimates are approximately 0.30%. This represents a decrease from the prior year of 0.16%.
- Mandated Cost revenue is budgeted at \$902,000. 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 2013-14. 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 2012-13, 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 \$902,000 in revenues has been budgeted, but the corresponding expenses have been budgeted in the on-going contribution to the Retiree Benefit Fund.

Expenditures

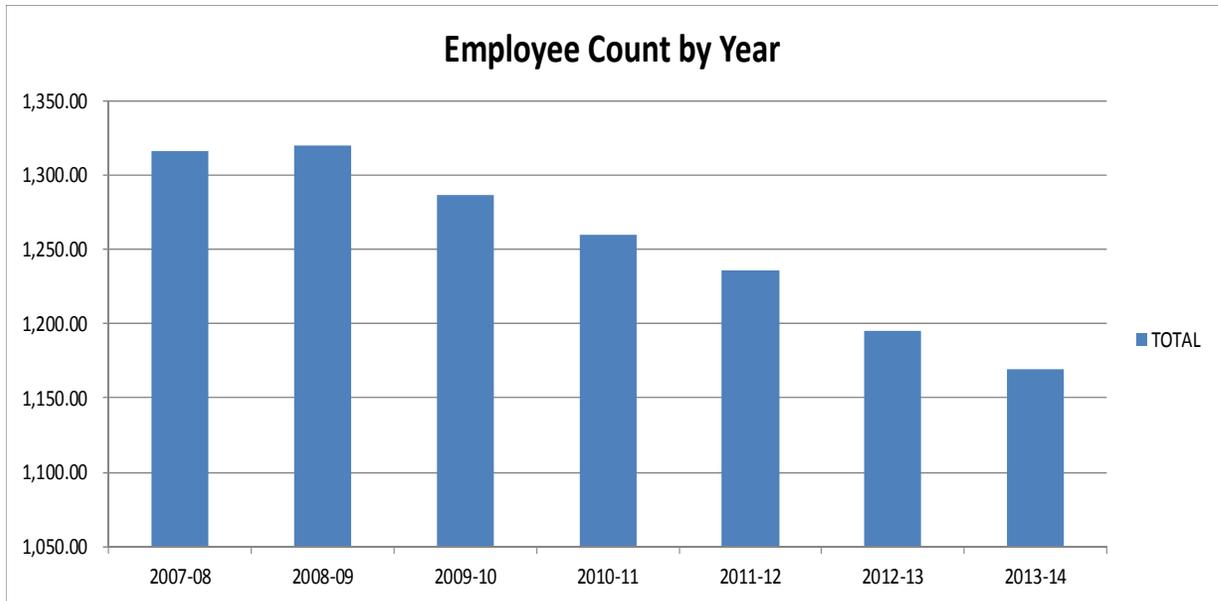
Approximately 83% of NOCCCD’s General Fund Budget is in salaries and benefits. When the state began reducing apportionment revenues, the District responded by not filling vacant positions. While in past years the District’s budget included an amount for these positions, the 2012-13 budget stripped out numerous vacant positions. Positions eliminated included: 34 faculty, 27 classified, and 5 administrative. Currently as of August 12th there are 65 vacancies remaining in the budget, made up of 17 faculty, 35 classified, 11 administrative, and 2 confidential positions. We are currently recruiting 24 of those positions and the rest 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 six years and budgeted for 2013-14:

Employee Position

Schedule

Description	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Executive Officer	6	5	6	6	6	6	6
Temp. Administrator	10	10	13.89	12.31	12.29	8.57	11.34
Confidential	13	13	13	13	13	12	11
Academic Managers	50	44	45	40	39	41	36
Classified Managers	55	56	54	52	53	49	50
FT Faculty	558	562	536	528	520	504	501
Classified	624.05	630.10	618.70	608.70	592.15	574.45	554.35
TOTAL	1,316.05	1,320.10	1,286.59	1,260.01	1,235.44	1,195.02	1,169.69

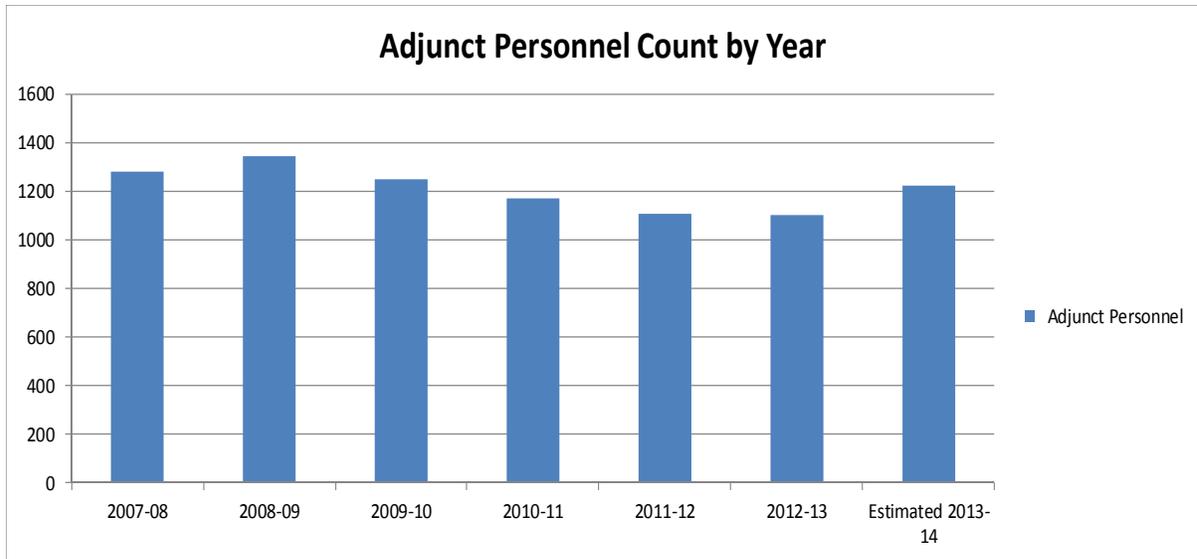


Description	Employee Count Change from 2008 to 2014	% Change from 2008 to 2014
Academic Managers	-14	-28%
Classified Managers	-5	-9%
Classified	-69.7	-11%
Confidential	-2	-15%
FT Faculty	-57	-10%
Executive Officer	0	0%
Temp. Administrator	1.34	13%

The Adjunct Personnel numbers were obtained by taking the number of payroll checks processed in the month of October for every year represented on this chart. The numbers are hard to compare from a year to year basis due to many different variables. Some of the variables are: the number of sections offered in that particular year, the amount of sections taught by full-time overload, and the number of full-time faculty that have been assigned to work on other campus duties. 2013-14 is an estimated figure.

Adjunct Personnel Count

Description	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Estimated 2013-14
Adjunct Personnel	1279	1341	1248	1169	1108	1102	1223



Description	Employee Count Change from 2008 to 2014	% Change from 2008 to 2014
Adjunct Personnel	-56	-4.38%

Following are other significant changes that have occurred to 2013-14 expenditure budgets:

- District General Fund supported salaries have been increased by salary roll-up costs for step and column increases. These changes total personnel costs of \$110,187,548, which include both salaries and benefits, exclusive of categorical and self-supported positions. This includes a new Vice-Chancellor, Instructional Services and Technology (\$199,984), as well as an Administrative Assistant III (\$81,331). Medical costs are estimated at an average 5% increase. Also reflected within the total personnel costs is a 0.025% increase in the PERS rate from 11.42% to 11.44%, amounting to approximately \$8,700, and a 1.05% decrease in the State Unemployment Insurance rate from 1.10% to 0.05%, amounting to approximately \$866,500. 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 \$5,206,756, which represents a 4.2% decrease over the prior year budget amount. This decrease reflects the current actuarial study, as well as our prior year actual expenses.
- Utility expenses are budgeted at \$3.8 million for 2013-14. This assumes a net 9% increase over the prior year actual utility costs of \$3.5 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 2013-14 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:

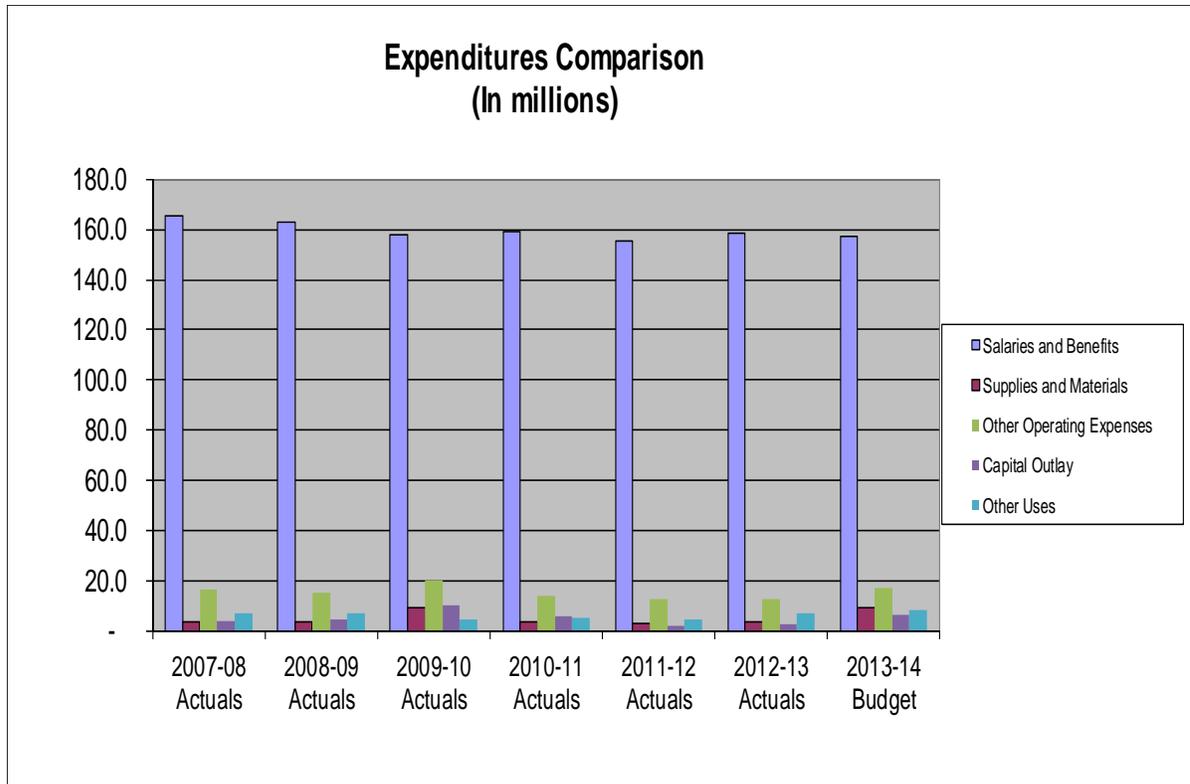
- Ongoing expenditures are funded using current-year, ongoing revenues.
- Carryover budgets are funds that were received in prior years and that have already been allocated to a budget center.
- Restricted/categorical/self-supporting programs are funded from various federal, state, or local sources.

A General Fund Summary, displaying revenues and expenditures for the entire General Fund, is provided under Section 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.

Section 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. Incorporated in the 2013-14 budget is an ongoing \$3.5 million reduction in the operating allocation.
- 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 FTES targets and generate growth, if budgeted, in order for the District to achieve its apportionment revenue target. For 2013-14, Extended-Day Budgets have been increased by approximately \$1,203,760 to reflect the increase in FTES of 2% over prior years target and to adjust for the additional 330 FTES received in 2012-13 due to passing of Proposition 30.
- 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. Contributions for the unfunded retiree benefit liability and the self-insurance program, totaling \$1.92 million, have been budgeted as ongoing expenditures. For 2013-14, the scheduled maintenance contribution, totaling \$1 million, has been budgeted from one-time funds due to budget constraints.

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 2013-14 fiscal year, the District’s full-time faculty obligation number (FON) is 483.8 positions. As of fall 2013, the District has 486.0 filled positions and 10.0 late resignations that can be counted, bringing the total creditable positions to 496.0. This leaves the District 12.2 positions above the FON.

For fall 2013, there are 517.0 faculty positions included in the budget of which 16 are vacant. Four of these vacancies are at Cypress, 11 are at Fullerton, and one is at the School of Continuing Education. After providing backfill for these vacancies it is expected that there will be an overall savings of approximately \$800,000 in the 2013-14 fiscal year.

For fall 2014, the District will need to monitor the retirements expected by the end of March 2014 and will need to fill the number of faculty position that will bring the District to 491.8 creditable positions to meet the compliance FON. At this point, the number of hires is estimated to be six faculty positions for next year.

One note related to the FON number. At the 2013 Budget Workshop, the Chancellor's office distributed an estimate for the fall 2014 compliance numbers for the districts. Our FON number was 453.8. Upon review, our District identified an error in the calculation and informed the Chancellor's Office. Our number has been revised to 491.8 as a result of the correction of that error. While reviewing the FON calculation, District staff went back to fall 2005 and recalculated the numbers forward to fall 2014. As a result of that work, staff discovered what they think is a 2007 error that, if corrected, would result in a reduction to our FON of 11 positions. District staff is working with the State Chancellor's Office to get the District's FON number appropriately adjusted. If adjusted, this could have an impact on the number of faculty positions filled for fall 2014.

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 2013-14 have not been included within this budget. The estimated cost of a 1% increase for Unrestricted General Fund permanent positions is \$979,995. The estimated cost of a 1% increase for Extended-Day budgets is \$211,134.
- 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, 2012, the District's actuarially determined unfunded liability was estimated at \$163.9 million. To date the District had accumulated \$57.8 million in the Retiree Benefits fund, leaving an unfunded liability of \$106.1 million. The District's annual required contribution (ARC) is \$12.6 million. Included in the 2013-14 budget the District is paying \$5.4 million on a pay-as-you-go basis, \$1 million for the District's 1% of salary contribution, \$2 million as a one-time contribution, and \$902,000 as an ongoing contribution. Comparing the ARC to the amount the District

has budgeted for 2013-14, we have a shortfall of \$3.3 million to meet the ARC payment.

- Adopted within the state's budget package, community colleges have an ongoing \$592 million deferral of general apportionment from each fiscal year into the next. 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.
- 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 \$378,271 for 2012-13.
- 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 2012-13 amounted to 53.96%. 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 2012-13 shortfalls were \$97.4 million. Although there is a full hold harmless protection from any shortfall from redevelopment agency revenues, it is uncertain where these funds will come from.

- 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.

North Orange County CCD
Proposed Budget
General Fund Summary
2013-2014

	<u>2013/2014 Budget</u>	<u>Budget as a % of Expenditures</u>	<u>2012/2013 Actual</u>	<u>Actual as a % of Expenditures</u>
Beginning Balance	\$ 46,483,332		\$ 50,693,383	
Revenues:				
Federal Revenue	6,049,991	3.18%	6,656,738	3.75%
State Revenue	103,963,855	54.70%	83,809,713	47.16%
Local Revenue	78,822,205	41.47%	90,199,389	50.76%
Total Revenues	188,836,051	99.35%	180,665,840	101.67%
Expenditures:				
Academic Management Salaries	6,450,817	3.39%	6,194,699	3.49%
Full-Time Faculty Salaries	47,416,940	24.95%	45,893,659	25.82%
Part-Time Faculty Salaries	19,654,269	10.34%	24,425,060	13.74%
Total Academic Salaries	73,522,026	38.68%	76,513,418	43.05%
Classified Management Salaries	6,255,413	3.29%	5,787,342	3.26%
Classified Staff Salaries	32,353,879	17.02%	29,955,133	16.86%
Confidential Staff Salaries	814,281	0.43%	833,444	0.47%
Hourly Staff Salaries	5,342,665	2.81%	6,641,670	3.74%
Total Classified Salaries	44,766,238	23.55%	43,217,589	24.33%
Employee Benefits	39,076,579	20.56%	38,992,647	21.94%
Total Salaries and Benefits	157,364,843	82.79%	158,723,654	89.32%
Supplies and Materials	9,380,563	4.94%	3,567,350	2.01%
Other Operating Expenses	16,995,323	8.94%	12,913,566	7.26%
Capital Outlay	6,325,749	3.33%	2,508,046	1.41%
Total Expenditures	190,066,478	100.00%	177,712,616	100.00%
Other Sources/(Uses):				
Intrafund/Interfund Transfers In	1,415,874		57,225	
Gain from Sale of Fixed Assets	-		-	
Debt Retirement	(169,419)		(125,978)	
Interfund and Other Transfers Out	(7,693,445)		(6,536,677)	
Student Financial Aid	(437,876)		(557,845)	
Total Other Sources/(Uses)	(6,884,866)		(7,163,275)	
Ending Balance/Contingency	\$ 38,368,039		\$ 46,483,332	

North Orange County CCD
Proposed Budget
General Fund Summary by Fund Type
2013-2014

	<u>Prior Year Funds</u>	<u>Current Year Funds</u>	<u>Self-supported Funds</u>	<u>Categorical Funds</u>	<u>Total Budget</u>
Beginning Balance	\$ 42,144,464	\$ -	\$ -	\$ 4,338,868	\$ 46,483,332
Revenues:					
Federal Revenue				6,049,991	6,049,991
State Revenue		91,490,033	11,701	12,462,121	103,963,855
Local Revenue		70,259,186	4,813,227	3,749,792	78,822,205
Total Revenues	-	161,749,219	4,824,928	22,261,904	188,836,051
Expenditures:					
Academic Management Salaries	38,673	5,844,550	4,744	562,850	6,450,817
Full-Time Faculty Salaries	415,658	45,582,258		1,419,024	47,416,940
Part-Time Faculty Salaries	46,170	19,258,144	7,000	342,955	19,654,269
Total Academic Salaries	500,501	70,684,952	11,744	2,324,829	73,522,026
Classified Management Salaries	391,050	4,717,429	138,990	1,007,944	6,255,413
Classified Staff Salaries	1,676,182	25,831,603	530,887	4,315,207	32,353,879
Confidential Staff Salaries	1,445	812,836			814,281
Hourly Staff Salaries	262,095	1,181,465	800,778	3,098,327	5,342,665
Total Classified Salaries	2,330,772	32,543,333	1,470,655	8,421,478	44,766,238
Employee Benefits	180,030	35,184,149	360,152	3,352,248	39,076,579
Total Salaries and Benefits	3,011,303	138,412,434	1,842,551	14,098,555	157,364,843
Supplies and Materials	1,176,852	1,613,354	911,907	5,678,450	9,380,563
Other Operating Expenses	2,399,252	11,817,780	715,346	2,062,945	16,995,323
Capital Outlay	1,537,649	1,049,472	1,803,677	1,934,951	6,325,749
Total Expenditures	8,125,056	152,893,040	5,273,481	23,774,901	190,066,478
Other Sources/(Uses):					
Intrafund/Interfund Transfers In			877,473	538,401	1,415,874
Gain from Sale of Fixed Assets	-	-	-	-	-
Debt Retirement		(31,186)	(135,578)	(2,655)	(169,419)
Interfund and Other Transfers Out	(5,452,190)	(1,221,066)	(114,818)	(905,371)	(7,693,445)
Student Financial Aid	(2,000)			(435,876)	(437,876)
Total Other Sources/(Uses)	(5,454,190)	(1,252,252)	627,077	(805,501)	(6,884,866)
Ending Balance/Contingency	\$ 28,565,218	\$ 7,603,927	\$ 178,524	\$ 2,020,370	\$ 38,368,039

**North Orange County Community College District
Proposed Budget
Ongoing Revenue and Expenses
2013-2014**

Revenues	2012-13	2013-14
Apportionment/Taxes/Enrollment Fees	\$ 135,749,566	\$ 149,338,807
COLA	-	2,344,619
Unrestricted Lottery	3,993,416	4,249,245
Part-Time Faculty Office Hours/Benefits	229,575	229,575
Part-time Faculty Compensation	769,652	769,652
Fee Waiver Admin	555,735	556,135
Non-Resident Tuition	1,000,000	1,000,000
Interest	250,000	200,000
Misc Income	10,000	10,000
Mandated Cost	-	902,000
Total	<u>\$ 142,557,944</u>	<u>\$ 159,600,033</u>
Expenditures		
Unrestricted General Fund Personnel	\$ 110,709,115	\$ 110,187,549
Retiree Benefits	5,433,750	5,206,756
Extended Day Budgets	17,192,714	18,396,473
Extended Day/Hourly Benefits	2,418,275	2,314,901
Operating Allocation	14,925,288	11,832,519
Districtwide	5,942,519	6,047,519
Scheduled Maintenance Match	-	-
Insurance	-	1,015,000
Sabbatical	150,000	200,000
Related Activity	350,000	350,000
Other (Mileage/Memberships)	66,200	67,800
Repayment to Retiree Benefit Fund	-	902,000
Total	<u>\$ 157,187,861</u>	<u>\$ 156,520,517</u>
 Revenue less Expenditures	 <u><u>\$ (14,629,917)</u></u>	 <u><u>\$ 3,079,516</u></u>

**North Orange County CCD
Proposed Budget
General Fund Revenue Detail
2013-2014**

	2013-2014 Budget	2012-2013 Actuals
Federal Revenues:		
Federal Work Study	\$ 477,458	\$ 443,181
Title V	985,366	739,315
Temporary Assistance for Needy Families	148,276	148,128
Pell	53,805	55,385
SEOG	23,315	37,266
Veterans Services	11,525	158,019
VTEA	1,728,245	2,130,984
Other Federal Revenues	2,622,001	2,944,460
Total Federal Revenues	6,049,991	6,656,738
State Revenues:		
Apprenticeship	11,701	-
State General Apportionment	84,333,426	63,651,554
Enrollment Fee Waiver	556,135	356,135
Basic Skills	1,403,105	829,634
Part-time Faculty Compensation	999,227	999,227
BFAP Admin Allowance	1,096,140	1,156,300
EOPS	1,444,414	1,435,565
DSPS	1,844,086	1,810,275
CalWORKs	462,690	502,740
Instructional Equipment & Library Materials	424,211	-
TTIP	26,565	4,230
Faculty & Staff Diversity	17,799	29,286
CARE	213,448	215,776
Matriculation	1,450,152	1,532,702
Other General Categorical	4,000	1,500
Economic Development	1,114,604	2,794,155
Other Reimbursable Categorical	1,915,458	1,187,126
Homeowners Tax Relief	450,000	434,991
Lottery	5,294,694	5,821,717
Mandated Costs	902,000	1,046,800
Other State Revenues	-	-
Total State Revenues	103,963,855	83,809,713

**North Orange County CCD
Proposed Budget
General Fund Revenue Detail
2013-2014**

	2013-2014 Budget	2012-2013 Actuals
Local Revenues:		
Tax Allocation Secured	52,000,000	51,882,773
Tax Allocation Supplemental Roll	500,000	759,596
Tax Allocation Unsecured	2,700,000	2,581,516
Prior Year Taxes	1,200,000	1,245,186
RDA Pass-Through Payments	-	563,261
RDA Residual Revenue	-	3,497,279
RDA Liquidation Revenue	-	8,232,262
Contributions	16,110	-
Contract Instructional Services	153,000	103,409
Other Contracted Services	444,826	286,727
Vending Commissions	35,500	36,101
Rentals & Leases	1,589,442	1,624,409
Interest & Investment Income	200,000	177,096
Continuing Ed Tuition Classes	821,501	647,438
Community Service Classes	24,000	20,054
Enrollment Fees	10,500,000	11,729,557
ERAF	-	(493,346)
Health Services	1,511,644	1,369,767
Instructional Materials Fees	167,900	141,390
Student Records	189,229	131,582
Non-Resident Tuition	3,149,186	2,771,494
Parking Permits	1,641,569	1,491,349
Other Student Fees & Charges	141,275	150,946
Parking Meters & Fines	553,023	596,094
Miscellaneous	1,284,000	653,449
Total Local Revenues	<u>78,822,205</u>	<u>90,199,389</u>
Other Financing Sources:		
Gain from Sale of Fixed Assets	-	8,239
Intrafund Transfers In	800,874	1
Interfund Transfers In	615,000	48,985
Total Other Financing Sources	<u>1,415,874</u>	<u>57,225</u>
Total Revenues and Transfers In	<u>\$ 190,251,925</u>	<u>\$ 180,723,065</u>

**North Orange County CCD
Proposed Budget
General Fund Summary by Site
2013-2014**

	Districtwide	DS	CC	FC	SCE	Total
Beginning Balance	\$ 20,993,070	\$ 4,183,210	\$ 8,277,418	\$ 10,992,180	\$ 2,037,454	\$ 46,483,332
Revenues and Other Sources:						
Federal Revenue	-	8,546	2,217,627	1,436,455	2,387,363	6,049,991
State Revenue	92,959,693	49,164	3,140,646	4,973,087	2,841,265	103,963,855
Local Revenue	56,610,000	745,676	8,469,580	11,809,672	1,187,277	78,822,205
Intrafund/Interfund Transfers In	-	-	615,000	308,906	491,968	1,415,874
Total Revenues and Other Sources	149,569,693	803,386	14,442,853	18,528,120	6,907,873	190,251,925
Total Resources Available	\$ 170,562,763	\$ 4,986,596	\$ 22,720,271	\$ 29,520,300	\$ 8,945,327	\$ 236,735,257
Expenditures and Other Uses:						
Academic Management Salaries	\$	593,057	2,049,687	2,515,426	1,292,647	6,450,817
Full-Time Faculty Salaries	550,000	40,000	18,463,869	26,868,291	2,044,780	47,416,940
Part-Time Faculty Salaries	550,000	633,057	5,517,162	9,130,895	4,456,212	19,654,269
Total Academic Salaries			26,030,718	38,514,612	7,793,639	73,522,026
Classified Management Salaries		2,088,012	1,487,551	1,585,908	1,093,942	6,255,413
Classified Staff Salaries		3,796,790	12,259,073	12,661,524	3,636,492	32,353,879
Confidential Staff Salaries		612,085	76,365	52,168	73,663	814,281
Hourly Staff Salaries		126,925	1,018,039	2,586,996	1,610,705	5,342,665
Total Classified Salaries		6,623,812	14,841,028	16,886,596	6,414,802	44,766,238
Employee Benefits	5,272,131	2,855,109	11,447,160	15,583,286	3,918,893	39,076,579
Total Salaries and Benefits	5,822,131	10,111,978	52,318,906	70,984,494	18,127,334	157,364,843
Supplies and Materials		472,922	4,595,215	3,067,513	1,244,913	9,380,563
Other Operating Expenses	6,163,253	2,941,522	3,108,843	3,642,540	1,139,165	16,995,323
Capital Outlay		334,752	3,367,772	1,918,896	704,329	6,325,749
Debt Retirement		59,000	30,000	80,419	-	169,419
Interfund and Other Transfers Out	4,221,066	-	105,371	2,825,000	542,008	7,693,445
Student Financial Aid		-	145,212	290,164	2,500	437,876
Contingency	20,664,080	4,000,719	3,469,687	8,579,954	1,653,599	38,368,039
Total Expenditures and Other Uses	\$ 36,870,530	\$ 17,920,893	\$ 67,141,006	\$ 91,388,980	\$ 23,413,848	\$ 236,735,257

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's goals and objectives. For the 2013-14 year, District Services will continue to implement the new administration review process that was outlined in the District's *2012 Integrated Planning Manual*. The purpose of this process is 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 departments. 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 is in its third year. 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 original timelines for implementation of the strategies ranged from single to multi-year. Many of the established strategies have been completed. Some examples of the accomplishments in the past year are:

- Strategic Direction 1 - Additional math and English sections were added to the schedule for spring, summer and fall 2013 to accommodate access for incoming freshman.
- Strategic Direction 2 – Conversations and discussions about the urgency of addressing the achievement gap have been completed. Interventions are being developed for implementation beginning spring 2014.
- Strategic Direction 3 – A website is under development that will provide resources to faculty to teach reading and writing skills across the curriculum with the anticipated outcome being implementation and assessment by fall 2014.
- Strategic Direction 4 – Protocols have been developed for maximizing collegial consultation and participant ownership in decision making.

Apart from these initiatives, five direction committees were formed to oversee implementation of the strategic directions. Responsible managers for each of the Strategic Direction goals were identified. The direction committees act as resource to the person(s) responsible for implementation of goals. The direction committees prioritize the College one-time funding requests as their first charge, thereby aligning budget allocation with strategic directions. The direction committee chairs report progress on achievement of goals and objectives to Planning and Budget Committee twice each semester. Also, the direction committees maintain regular contact with those responsible for implementation of the goals and objectives to monitor progress and to bring any fiscal needs to the attention of Planning and Budget Committee.

Each spring, the campus-wide budget request process is engaged. All budget requests must identify the Strategic Plan directions that the request best addresses. Each of the College's 18 Budget Units use a consultative process to establish 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, for prioritization based on which request best addresses that direction of the Strategic Plan while also considering recent program reviews, 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.

In recent years, given the general climate of uncertainty surrounding the budget, the campus chose to limit the budget request process to only those items that were related to safety concerns, were critical to the ongoing operation of a program, or had a direct influence on factors related to accreditation. With the budget climate now improving, it is likely that funding will be available this year for many of the long deferred needs.

The College also has a separate process whereby departments and individuals may request funding for unanticipated 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, objectives and action plans in concert with the District Strategic Directions, and 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

Institutional planning enables internal and external constituencies to 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 constituent groups. The PAC meets twice a month, addressing 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 is continuous, incorporating data, summaries, and analysis provided by the Institutional Research Office. The data is used to perform program reviews, which include short term and long term goals. The Program Review process is completed over a three year cycle devoting one year to instructional divisions, one year to Student Services' and Administrative Services' departments, and one year to planning which includes review and evaluation of processes and college-wide planning efforts. The Program Review Committee (PRC) evaluates the program review reports and produces a comprehensive report and request for resources which is presented to the Faculty Senate and then to PAC. After endorsement by PAC, the request for resources is submitted to the Planning and Budget Steering Committee (PBSC), which is co-chaired by the Vice President of Administrative Services and the Director of Institutional Research and Planning, and includes membership of the various constituencies of the College community. The PBSC begins development of the college budget the following fall, and after college carryover funds are verified, budget allocation recommendations are made based on the college's goals. The Fullerton College Planning and Budgeting process also includes an evaluation of the Fullerton College Technology Plan, beginning in the spring of each year, for recommended expenditures for the following fiscal 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. These are identified in the North Orange County Community College District's Strategic Plan. The five Strategic Directions are described in Section 1 of this budget document.

Fullerton College's planning efforts focus on achieving these directions; as evidenced by the action plans developed by individual departments and divisions. Examples of new and existing activities and programs which the college has enhanced or implemented to support the District Strategic Directions, include the Transfer Achievement Program (TAP), STEM First Year Experience, Puente, UMOJA, Incite, Jump Start to College, Supplemental Instruction strategies, and enhanced tutoring services. Linking budget to planning, through the PBSC, resources have been allocated to support these programs and activities. Additional information is identified in the District Strategic Directions Budget Matrix located in Section 1 of this document.

School of Continuing Education (SCE)

Each year, resource allocation planning and prioritization are driven by the SCE Mission and Strategic Plan (Action Plan) which are directly aligned with the NOCCCD Comprehensive Master Plan and Strategic Directions. Recommendations related to planning and budgets are made through participatory governance committees, including the Provost's Cabinet and the Budget Committee. During the past year, SCE and the District have navigated through challenging fiscal times while the need for our educational programs and services has never been greater. Throughout the fiscal downturn and as we begin to rebuild, SCE remains focused on our core values of student success through 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 as well as 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.

During the past year, SCE focused on a thorough review of our planning processes and guidelines. This investment by faculty and staff generated tremendous dividends that will benefit SCE in the near and long-term future. SCE developed and adopted a revised Mission Statement and Vision Statement. These new statements, approved by the Provost's Cabinet in February 2013, communicate SCE's values and will be the instruments to guide future planning and resource allocation discussions. SCE also reviewed and enhanced our school wide Action Plan during the annual Strategic Planning event in February 2013. The SCE Academic Senate and Management Team worked together to create and implement a formal process designed to identify and prioritize full-time faculty position needs across SCE. In addition, the Budget Committee developed a new Position Management Process designed to identify and prioritize staffing needs which was subsequently adopted by the Provost's Cabinet in May 2013. This new staffing process will be launched in the 2013 fall term.

SCE continues to experience strong student demand for programs and services. Our commitment to providing student access, while striving for increased student success, will continue to be a key focus. A District-wide work group has been meeting to review the Extended Day budget allocation process. The established annual 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 we work to reach our 2013-14 FTES target within the limited fiscal resources allocated.

SCE takes great pride in being a leader of noncredit education in California. "Change Cultivated" is not only the SCE brand, it is our culture. Over the past year, the Legislative Analyst Office recommendations, the Governor's January 2013 Budget Proposal and Senate

Bill (SB) 173 each proposed policies that would have resulted in drastic changes to how programs and services are currently offered by SCE to approximately 40,000 students each year. SCE faculty and staff members worked actively along with District staff and Townsend Public Affairs, to inform legislators about reasonable alternatives and model practices. As a result of this effort, the Governor's May Budget Revision was modified in a positive way and SB 173 did not receive the support needed to continue through the legislative process. SCE will continue to meet community needs by offering instruction across the nine areas of noncredit education currently supported with state funding. In addition, SCE is strategically positioned to participate directly in future discussions related to an Adult Education Consortia between the community college and K-12 school systems.

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:

- **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.
- **Adult Education & Literacy Family 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 learnings.
- **Aid Success Grant:** Local funding to assist with the implementation of a pilot program that includes intervention strategies for low-income community college students and their work behavior and academic success.
- **Amaturo Group/KBPK Grant:** Local funding to support the Fullerton College Radio Broadcasting Program.
- **Apprenticeship – Meat Cutting:** State funding to provide meat cutting apprenticeship program through the School of Continuing Education.
- **Associate Degree Nursing Program:** State funding to support the enrollment of 10 additional students in the Cypress College Registered Nursing Program.
- **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.

- **Board Financial Assistance Program (BFAP):** State funding for the financial aid staffing cost to promote outreach to students regarding financial aid.
- **California Community Colleges Success Network (3CSN):** A professional development grant funded by the statewide Basic Skills Initiative to support professional learning in innovative, evidence-based best practices that support student success.
- **Cal Grants:** Funded by the State of California, Cal Grants pay for college expenses at any qualifying California college, university or career or technical school in California. Money can be used for tuition, room and board, even books and pencils.
- **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.
- **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) Supplemental Grant:** State funding to focus on the CTE sector of engineering and manufacturing.
- **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.

- **Center for Applied Competitive Technologies (CACT) and California Manufacturing Technology Association (CMTA):** CACT supports the Doing What MATTERS for Jobs and the Economy framework of community colleges being essential catalysts to California's economic recovery and jobs creation at the local, regional and state level in association with the development. CMTA partners to provide work force development through the promotion of technical skills.
- **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.
- **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.
- **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.
- **College to Career Grant:** State funding to assist with the development of an effective College to Career program for students with intellectual disabilities.
- **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.
- **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.

- **Developmental Disabilities Grant:** Federal funding to provide hands-on job training to students with developmental disabilities.
- **Disabled Students Program & Services (DSP&S):** State funding to provide supplemental services and programs to students with disabilities.
- **Emergency Preparedness Grant:** State funding to assist with the creation of a model plan for designing and establishing an Emergency Operations Center.
- **Equal Employment Opportunities:** State funding to help districts with diversity issues, such as recruitment and training. **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.
- **Federal Work Study (FWS) Program:** Provides funds for part-time employment to help needy students to finance the costs of postsecondary education as long as hourly wages are not less than the federal minimum wage. Students can receive FWS funds at approximately 3,400 participating postsecondary institutions.
- **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.
- **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.
- **Hilgenfeld Mortuary Science Grant:** Local funding to enhance the Mortuary Science program by providing conference funds for faculty and scholarships for students.

- **Hospital Emergency Response Training (HERT):** Local funding to purchase equipment and other materials necessary to assist with the Biological, Chemical, and Infectious Disease Training associated with the EHS2 grant.
- **Hispanic Serving Institutions (HSI) Cooperative Arrangement Grant:** Originating from the U. S Department of Education, these funds are intended to make college education attainable for Latino students while expanding and enhancing the academic offerings, program quality and institutional stability at the campuses.
- **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.
- **Instructional Equipment Grants:** Afford the purchase and/or the replacement of any equipment that is necessary for the teaching of courses.
- **Job Access/Reverse Commute Grant:** Federal funding to help meet the special transportation needs of persons with disabilities and low income.
- **Medical Device Industry Education Grant:** Federal funding to assist with the planning and development of a National Science Foundation Advanced Technical Education Center focused on medical device certificate programs.
- **National Science Foundation (NSF) Dance Flies Research Grant:** Federal funding to allow for research associated with the study of the evolution and diversification of dance flies. This funding will provide research opportunities to undergraduate students.
- **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, FWS, and Academic Competitive Grant Awards:** Federal student financial aid programs.

- **Perkins IV:** Formerly known as VTEA, federal funds administered by the state for the improvement of vocational and technical education programs.
- **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.
- **Puente Project:** State funding to provide mentorship activities that will help increase the number of educationally disadvantaged students who enroll in four-year colleges and universities.
- **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.
- **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.
- **Veterans Services and Veterans Chapter 33 Benefits:** Federal funding to provide educational benefits for veterans.

- **VTEA:** Now titled Perkins, these federal funds are administered by the state for the improvement of vocational and technical education programs.
- **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.
- **Workforce Investment Act (WIA) Allied Health Grant:** Federal funding to identify better strategies to retain students in the areas of allied health programs of study, and to provide services to assist students in graduating and passing certification/licensure examinations.
- **World Water Form Grant:** Grants of up to \$10,000 awarded by Metropolitan Water for research and development on the implementation of water-use efficiency technology, policy research and communication strategies that can be cost-effectively implemented in Southern California.

**North Orange County CCD
Proposed Budget
Current Year Grant Detail
FY 13-14**

Grant	CC	FC	SCE	IS	District	Total
Pell Administrative Allowance	\$ 23,000	\$ 30,805				\$ 53,805
Pell Financial Aid	16,000,000	20,000,000				36,000,000
FWS Administrative Allowance	11,778	11,506				23,284
SEOG Administrative Allowance	12,312	11,003				23,315
SEOG Financial Aid	246,254	209,049				455,303
Direct Loan	2,335,258	4,000,000				6,335,258
Cal Grants	1,053,607	1,000,000				2,053,607
Veteran's Services	3,950	7,575				11,525
VTEA	669,801	859,710	103,831		8,546	1,641,888
CTE Transitions	44,025	42,332				86,357
TANF	66,958	81,318				148,276
Adult Ed & Family Literacy Act			746,863			746,863
English Literacy and Civics Grant			622,498			622,498
Title V - Hispanic Serv Inst	985,366					985,366
HSI Cooperative Arrangement Grant		166,973				166,973
FWS	235,567	218,607				454,174
Workability III Grant			100,000			100,000
CACT-CMTA Training (El Camino)			369,948			369,948
STEM Grant - Year 2	164,870					164,870
Job Access/Reverse Commute Grant			176,553			176,553
World Water Form Grant		6,626				6,626
HRSA Grant - Allied Health - Year 3			26,790			26,790
Development Disabilities Grant			2,449			2,449
JDIF - Allied Health			63,805			63,805
IDRC - Allied Health			64,326			64,326
Responsive Training Fund			297,826			297,826
Responsive Training Fund-HTML 5			300,000			300,000
CalWorks	211,655	317,215				528,870
JDIF CACT Veterans Nexus			176,715			176,715
Multimedia/New Media Consortium		2,500				2,500
AS Degree Nursing program	195,350					195,350
REBRAC			168,505			168,505
EOPS	534,445	973,915				1,508,360
CARE	109,338	104,110				213,448
DSPS	564,551	932,963	591,355			2,088,869
Matriculation	349,738	501,388				851,126
Non-Credit Matriculation			599,026			599,026
Staff Diversity					17,799	17,799
Instructional Equipment					424,211	424,211
Basic Skills - 13/14	213,051	785,766	404,288			1,403,105
California CC Success Network		37,350				37,350
CTE Comm Collaborative Grant		640,756				640,756
CTE Workforce Innov. Partnership	380,415	375,437				755,852
Telecom Tech Infrastructure Prog (TTIP)	15,247	332	6,157	4,346	483	26,565
Teacher Preparation Pipeline Grant	105,406					105,406
College to Career Program			250,000			250,000
BFAP	475,197	620,943				1,096,140
Referee & Lane Technician		12,000				12,000
AC Emergency Preparedness Grant					4,800	4,800
Puente Project	1,500					1,500
Coast Community College District				262,476		262,476
Independent Living Skill			381,644			381,644
Child Development Training Consortium		15,000				15,000
Amaturo Group/KBPK Grant		7,145				7,145
HERT Program			11,194			11,194
Child and Adult Care Food Program		17,000				17,000
General Child Care		265,000				265,000
Child Care Renovation and Repair Grant		27,177				27,177
	<u>\$ 25,008,639</u>	<u>\$ 32,281,501</u>	<u>\$ 5,463,773</u>	<u>\$ 266,822</u>	<u>\$ 455,839</u>	<u>\$ 63,476,574</u>

**North Orange County CCD
Analysis of Ending Fund Balances
June 30, 2013**

	Districtwide	DS	IS	CC	FC	SCE	Total
Unrestricted Fund Balance:							
Board Discretionary	659,072.15						659,072.15
Deficit Reserve	4,124,118.00						4,124,118.00
Total	\$ 4,783,190.15						\$ 4,783,190.15
Reserved Fund Balance:							
Revolving Cash	150,000.00						150,000.00
Prepaid Expenses							
Inventories	39,163.29						39,163.29
Total	\$ 189,163.29						\$ 189,163.29
Designated Fund Balance:							
Board Policy	11,836,762.00						11,836,762.00
Personnel		(11,371.18)	11,974.00	88,695.65	122,678.44	418,466.86	630,443.77
Budget Center:							
11100 Fund		2,349,051.58	277,503.57	4,985,670.38	4,004,131.17	861,384.89	12,477,741.59
11200 Fund		1,380,049.98	146,303.28	1,007,178.36	3,516,267.58	937,010.26	6,986,809.46
Credit for 50% Law Entry					329,288.65	48,982.54	378,271.19
14000 Fund		29,698.27		1,612,644.25	211,930.34	25,902.35	1,880,175.21
Extended Day				(893,711.04)	(1,124,986.67)	(613,587.43)	(2,632,285.14)
Campus Reassigned Time/Ext. Day				198,316.00			198,316.00
Non-Resident Tuition				511,722.25	1,259,772.07		1,771,494.32
Settle-Up of Categoricals				(12,511.05)	(265,053.72)	138,236.84	(139,327.93)
2012-13 Ext Day Change							
Health Fee Mandate				25,730.67	28,752.33		54,483.00
Safety Budget	153,512.00						153,512.00
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	45,442.00						45,442.00
Recruiting	35,000.00						35,000.00
Election Expense	120,000.00						120,000.00
Carryover Subtotal	16,020,716.00	3,747,428.65	435,780.85	7,523,735.47	8,082,780.19	1,816,396.31	37,626,837.47
Budget Reductions						(454,727.00)	(454,727.00)
Growth Beyond Ext Day							
One-time Oper Allocation							
Total	\$ 16,020,716.00	\$ 3,747,428.65	\$ 435,780.85	\$ 7,523,735.47	\$ 8,082,780.19	\$ 1,361,669.31	\$ 37,172,110.47
Restricted Fund Balance:							
Health Services				81,616.06	71,706.48		153,322.54
Parking				(39,448.75)	2,324,551.19	314,035.18	2,599,137.62
Lottery				651,362.16	434,343.54	361,749.84	1,447,455.54
Veterans Services				4,298.13	8,345.00		12,643.13
Admin Allowance				55,855.26	70,453.71		126,308.97
Total				\$ 753,682.86	\$ 2,909,399.92	\$ 675,785.02	\$ 4,338,867.80
Total Ending Fund Balance	\$ 20,993,069.44	\$ 3,747,428.65	\$ 435,780.85	\$ 8,277,418.33	\$ 10,992,180.11	\$ 2,037,454.33	\$ 46,483,331.71

Campus Carryover

District Services

Carryovers are divided into two types. The first type of carryover is 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 shortfalls, budget centers have carefully monitored expenditures to ensure savings for the "rainy days". Due to the passage of Proposition 30 departments will begin to spend down their reserves.

The District Services budget is divided into seven areas: (1) Finance and Facilities, (2) Human Resources, (3) Public Affairs, (4) Chancellor's Office, (5) Equity and Diversity, (6) Information Services, and (7) Educational Services and Technology. 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, the District Human Resources Department, and the District Information Services 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. Furthermore, the Anaheim Campus is in the processes of evaluating and implementing a wireless internet system for the building. 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	\$ 4,183,210
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	(224,976)
2002 Bond Update Booklet	(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)
Anaheim Wireless Internet Project	(275,000)
Educational Planning System/Degree Works	(184,048)
Carryover Remaining Balance	<u>\$ 1,814,932</u>

Cypress College

Carryover funds are used by the College to address instructional equipment and other one-time program needs, including funding related to safety, library collection updates, classroom furniture replacement, technology upgrades, tutors, staff development, 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.

For 2013-14, carryover funds are not being earmarked to address anticipated budget reductions for the first time in several years. With the improvement in state funding, stabilized resources can be released to address long deferred campus one-time needs.

In recognition of potential state and local capital outlay bond initiatives that would fund long awaited renovations of both the Science Engineering and Math building, and the Fine Arts building, funds have been set aside to purchase new equipment and technology that cannot be funded by bond revenue. \$1,500,000 has been identified for this year and represents approximately half of the amount needed. \$400,000 has been identified to allow replacement

of an inadequate and outdated marquee at the Valley View entrance. This also addresses a need identified in the 2011 Comprehensive Master Plan. Some of the programs and projects identified for \$464,2479 in “Advance” funding during the 2013-14 year include 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 2014-15 year to allow for the option of continuing these services uninterrupted for at least one additional year. Over the last five years funding in this category has been significantly reduced. Previously, over \$1 million was expended annually. Departmental Carryovers and Purchase Orders in Progress (PIPs) dollars of \$937,667 are made up of a variety of purchase orders that were ongoing but not completed prior to the year-end closing date in addition to other funds dedicated for individual departments. The \$695,410 listed for Extended Day represents the amount needed in excess of budget to achieve the College’s FTES target in 2012-2013. A District workgroup is in the process of evaluating the budget allocations for Extended Day. A recommendation that the Extended Day budget be increased is under consideration. There is \$100,000 set aside for any specific Strategic Plan initiatives that require funding for completion. 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 2012-13 include: championship playoff games, backfill for staff on extended medical leave, repair of the high voltage system, replacement of non-functional instructional equipment, and repair of a water main break. The International Student Program is funded from non-resident revenue in the year after it is earned. In 2012-2013, \$511,722 in non-resident revenue was generated, with \$253,091 allocated to the International Student Program for 2013-14. For the first time in five years, carryover funds have also been set aside to address deferred campus needs. Campus dialogue will commence in fall 2013 with the campus consultation committees on the high priority needs to be addressed.

Carryover Beginning Balance	\$ 8,219,145
Equipment & Technology for SEM/Fine Arts	(1,500,000)
Electronic Marquee Replacement	(400,000)
Advanced Program Funding for 2013-2014	(464,247)
Advanced Program Funding for 2014-2015	(500,000)

Department Carryovers and PIPs	(937,667)
2012-13 Extended Day Net Deficit	(695,410)
Strategic Plan Initiatives	(100,000)
Campus Contingency	(750,000)
International Student Program	(253,091)
Campus One-Time Budget Requests	(1,045,264)
Held Pending Discussion on Other Campus Needs	<u>(1,573,466)</u>
Carryover Remaining Balance	<u><u>\$ 0</u></u>

Fullerton College

Approximately 65% of the college's carryover funds for 2013-14 have already been allocated toward addressing the District-wide Strategic Directions, additional campus priorities, and departmental carryovers which include 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 as the college continued to scrutinize expenditures and defer major purchases whenever possible, due to the state's declining budget situation. It was believed that the budget situation would remain volatile and uncertain throughout the remainder of 2012-13 and into future years. It wasn't until well into the 2012-13 fiscal year that the community college system received a favorable outcome with the passage of Proposition 30. While there is still a long way to go before our budget will be restored fully, the college may now begin to address some of the items that have been on hold for the last several years. As the college begins to plan for such items, additional distributions of carryover funds, beyond those listed below, will be discussed by the Planning and Budget Steering Committee and the President's Advisory Council during the year.

Carryover Beginning Balance	\$8,082,780
Departmental Carryovers and PIPs	(362,128)
Capital Outlay Holding	(2,000,000)
Campus Projects	(500,000)
Technology Replacement Plan	(405,753)
Staff Development	(75,000)
Allocation for Strategic Directions	(361,500)
Personnel Contingency	(1,231,954)
Allocation for International Students	(292,767)
Centennial Recognition	<u>(15,845)</u>
Carryover Remaining Balance	<u><u>\$2,837,833</u></u>

School of Continuing Education (SCE)

The School of Continuing Education (SCE) ended the 2012-13 fiscal year with a carryover balance of \$1,361,669. The carryover balance can be attributed primarily to staff vacancies and a continued school-wide effort to conserve resources.

A portion of the carryover has been earmarked to support categorical programs as additional resources are 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 in the past which have yet to be restored. 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 \$60,000 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.

To begin the 2013-14 fiscal year, the SCE carryover funds have been allocated as follows:

Carryover Beginning Balance	\$1,361,669
Department Carryovers	(262,473)
Categorical Programs	(228,660)
Staff Development / Advocacy / Workshops	(50,000)
Strategic Direction Initiatives	(60,000)
Budget Center Contingencies	<u>(760,536)</u>
Carryover Remaining Balance	<u>\$ 0</u>

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

	2013-14 Budget	2012-13 Actuals	2011-12 Actuals	2010-11 Actuals	2009-10 Actuals	2008-09 Actuals
Beginning Balance	\$ 46,483,332	\$ 50,693,383	\$ 50,782,489	\$ 45,425,153	\$ 38,387,687	\$ 30,468,702
Revenues and Other Sources:						
Federal Revenue	6,049,991	6,656,738	6,581,153	6,929,583	7,714,908	6,403,596
State Revenue	103,963,855	83,809,713	98,851,094	110,322,172	103,457,506	116,056,133
Local Revenue	78,822,205	90,199,389	72,377,143	75,673,717	79,383,090	78,571,791
Gain from Sale of Fixed Assets	-	-	17,853	7,523	9,873	14,021
Interfund Transfers In	1,415,874	57,225	60,766	81,630	1,007,006	161,515
Total Revenues and Other Sources	190,251,925	180,723,065	177,888,009	193,014,625	191,572,383	201,207,056
Expenditures and Other Uses:						
Academic Salaries	73,522,026	76,513,418	73,669,046	77,085,392	79,069,990	82,325,570
Classified Salaries	44,766,238	43,217,589	43,273,719	44,119,435	43,903,295	43,470,963
Employee Benefits	39,076,579	38,992,647	38,417,529	37,623,550	35,688,060	37,146,909
Supplies & Materials	9,380,563	3,567,350	3,306,222	3,411,385	3,334,216	3,579,510
Other Operating Expenses	16,995,323	12,913,566	12,535,230	14,043,242	12,694,383	15,031,452
Capital Outlay	6,325,749	2,508,046	2,278,009	5,845,361	2,823,646	4,427,730
Debt Service	169,419	125,978	123,432	153,339	166,548	173,661
Interfund and Other Transfers Out	7,693,445	6,536,677	3,538,405	4,786,329	6,112,897	6,081,905
Student Financial Aid	437,876	557,845	835,523	589,256	741,882	1,050,371
Total Expenditures and Other Uses	198,367,218	184,933,116	177,977,115	187,657,289	184,534,917	193,288,071
Surplus/(Deficit)	(8,115,293)	(4,210,051)	(89,106)	5,357,336	7,037,466	7,918,985
Ending Balance/Contingency	\$ 38,368,039	\$ 46,483,332	\$ 50,693,383	\$ 50,782,489	\$ 45,425,153	\$ 38,387,687

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 \$27,541,321, energy rebates in the amount of \$19,755, a legal settlement of \$102,324, Refunding Bond proceeds of \$9,728,794, and other miscellaneous revenues of \$338, bringing the total available funding for the Bond construction program to \$276,392,532. 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 was completed August 2013.

This project is primarily funded with State Capital Outlay funds, with the match requirement coming from bond funds and District/Campus contributions.

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

Other noncapital funds for the District consist of:

- **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 2013-14 is interest earnings and the associated interest cost expenses. An ongoing \$902 thousand contribution has also been budgeted for the 2013-14 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 million has been restored for the 2013-14 fiscal year.

**North Orange County CCD
Proposed Budget
Other District Funds
2013-2014**

	Bond Fund	Capital Outlay Fund	Child Dev. Fund	Financial Aid Fund	Retiree Benefits Fund	Self-Insurance Fund
Revenues and Other Sources:						
Federal Revenue	\$ -	\$ -	\$ 16,000	\$ 42,790,561	\$ -	\$ -
State Revenue		3,404,012	113,177	2,053,607		
Local Revenue	15,000	218,586	180,000		150,000	8,795,438
Total Revenues and Other Sources	15,000	3,622,598	309,177	44,844,168	150,000	8,795,438
Expenditures and Other Uses:						
Academic Salaries						139,204
Classified Salaries						5,745,791
Employee Benefits						500
Supplies & Materials	7,036	13,699	24,281		20,000	3,745,850
Other Operating Expenses	208,423	712,596	2,765			
Capital Outlay	958,495	18,109,903	24,831			
Debt Service						
Interfund and Other Transfers Out						
Student Financial Aid				44,844,168		
Total Expenditures and Other Uses	1,173,954	18,836,198	546,540	44,844,168	20,000	9,631,345
Surplus/(Deficit)	(1,158,954)	(15,213,600)	(237,363)	-	130,000	(835,907)
Interfund Transfers In		3,800,000	250,000		902,000	
Contingency	3,958,035	13,484,392	12,637		58,833,129	25,952,253
Beginning Fund Balance	5,116,989	24,897,992	2,556	50,000	57,801,129	26,788,160
Ending Fund Balance/Contingency	\$ -	\$ -	\$ 2,556	\$ 50,000	\$ -	\$ -

North Orange County CCD
Proposed Budget
Bond Fund
2013-2014

Project	Original Budget	Budget Adjustments	Revised Budget	2002-2013 Expenses	2013-14 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	1,108,915	21,108,915	21,108,915	
F5 Campus Remodel for Efficiency	15,000,000	14,306,321	29,306,321	28,243,237	1,063,084
F6 Temporary Structures - General	20,000,000	(19,147,120)	852,880	852,880	
F7 Campus Commons	8,000,000	18,067,130	26,067,130	26,067,130	
F8 Physical Ed Facilities	25,000,000	8,747,217	33,747,217	33,728,113	19,104
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		3,749,508	3,749,508	2,268,849	1,480,659
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	848,006	10,848,006	10,848,006	
C6 Access Plan General	10,000,000	(7,407,214)	2,592,786	2,592,786	
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	(2,047,510)	3,707,028	1,137,886	2,569,142
Total	\$ 244,754,538	\$ 31,637,994	\$ 276,392,532	\$ 271,260,543	\$ 5,131,989

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	21,771,783
Energy Rebates	19,755
Miscellaneous Revenue	338
Legal Settlement	102,324
2013-14 Interest Estimate	15,000
Total	\$ 244,754,538

**North Orange County CCD
Proposed Budget
Capital Outlay Fund
2013-2014**

<u>Project</u>	<u>2013-14 Budget</u>
CC Scheduled Maintenance	\$ 52,434
FC Scheduled Maintenance	3,195,139
Anaheim Scheduled Maintenance	624,860
2013-14 Scheduled Maintenance Holding	1,424,217
CC-Access Doors	2,611
CC-Gateway Plaza	3,503
CC-Exterior Lighting Project	187,100
CC-Central Plant	52,644
CC-Equipment Augmentation	3,338
CC-Energy Efficiency Partnership	65,780
CC-Non-Resident Capital Outlay	108,135
FC-Science Building	297,831
FC-Physical Education	18,463
FC-Remodel For Efficiency	6,273,267
FC-Technology Center	3,175,361
FC-Technology Swing Space	833,087
FC-Gigliotti Parking Conversion	450,000
FC-Village Project	296,825
FC-Campus Restoration Project	168,400
FC-Non-Resident Capital Outlay	2,606,849
SCE-Wilshire Construction & Remodel	5,239
Redevelopment Funds	10,992,133
Capital Outlay-Admin	255,000
Capital Outlay-Contingencies	1,228,374
	\$ 32,320,590

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 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. The District currently contracts for bookstore services at Cypress College. The proceeds from this contract are deposited in the General Fund.
- **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
2013-2014**

	Associated Students Funds	Bookstore Funds	Bursar Funds	Campus Service Fund	CRPA Fund	Food Service Funds	Student Rep Fee
Revenues and Other Sources:							
Local Revenue	\$ 292,500	\$ 4,478,896	\$ 510,719	\$ -	\$ -	\$ 185,000	\$ 15,000
Interfund Transfers In	-	-	72,966	41,600	80,000		
Other Incoming Transfers							
Total Revenues and Other Sources	292,500	4,478,896	583,685	41,600	80,000	185,000	15,000
Expenditures and Other Uses:							
Classified Salaries	85,648	870,227	172,243				
Employee Benefits	32,414	335,548	57,530				
Supplies & Materials	49,978	3,273,381	17,995			-	
Other Operating Expenses	107,698	136,240	267,616	41,600		-	15,000
Capital Outlay	-	11,000	51,800			80,000	
Debt Retirement	15,000	2,500					
Interfund and Other Transfers Out			10,000		80,000	105,000	
Total Expenditures and Other Uses	290,738	4,628,896	577,184	41,600	80,000	185,000	15,000
Surplus/(Deficit)	1,762	(150,000)	6,501	-	-	-	-
Beginning Fund Balance	677,171	6,003,120	1,226,207	27,059	23,952	1,603,956	55,077
Ending Fund Balance/Contingency	\$ 678,933	\$ 5,853,120	\$ 1,232,708	\$ 27,059	\$ 23,952	\$ 1,603,956	\$ 55,077

**North Orange County CCD
Proposed Budget
Associated Student Funds
2013-2014**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 91,500	\$ 201,000	\$ 292,500
Interfund Transfers In			
Other Incoming Transfers			
Total Revenues and Other Sources	91,500	201,000	292,500
Expenditures and Other Uses:			
Classified Salaries	8,163	77,485	85,648
Employee Benefits	837	31,577	32,414
Supplies & Materials	14,000	35,978	49,978
Other Operating Expenses	53,500	54,198	107,698
Capital Outlay			
Interfund and Other Transfers Out	15,000		15,000
Total Expenditures and Other Uses	91,500	199,238	290,738
Surplus/(Deficit)	-	1,762	1,762
Beginning Fund Balance	163,123	514,048	677,171
Ending Fund Balance/Contingency	\$ 163,123	\$ 515,810	\$ 678,933

**North Orange County CCD
Proposed Budget
Bookstore Funds
2013-2014**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ -	\$ 4,478,896	\$ 4,478,896
Interfund Transfers In			-
Other Incoming Transfers			-
Total Revenues and Other Sources	-	4,478,896	4,478,896
Expenditures and Other Uses:			
Classified Salaries		870,227	870,227
Employee Benefits		335,548	335,548
Supplies & Materials	147,500	3,125,881	3,273,381
Other Operating Expenses	2,500	133,740	136,240
Capital Outlay		11,000	11,000
Debt Retirement		2,500	2,500
Interfund and Other Transfers Out			-
Total Expenditures and Other Uses	150,000	4,478,896	4,628,896
Surplus/(Deficit)	(150,000)	-	(150,000)
Beginning Fund Balance	1,342,279	4,660,841	6,003,120
Ending Fund Balance/Contingency	\$ 1,192,279	\$ 4,660,841	\$ 5,853,120

**North Orange County CCD
Proposed Budget
Bursar Funds
2013-2014**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 307,219	\$ 203,500	\$ 510,719
Interfund Transfers In	72,966		72,966
Other Incoming Transfers			
Total Revenues and Other Sources	380,185	203,500	583,685
Expenditures and Other Uses:			
Classified Salaries	172,243		172,243
Employee Benefits	57,530		57,530
Supplies & Materials	14,995	3,000	17,995
Other Operating Expenses	67,116	200,500	267,616
Capital Outlay	51,800		51,800
Interfund and Other Transfers Out	10,000		10,000
Total Expenditures and Other Uses	373,684	203,500	577,184
Surplus/(Deficit)	6,501	-	6,501
Beginning Fund Balance	713,802	512,405	1,226,207
Ending Fund Balance/Contingency	\$ 720,303	\$ 512,405	\$ 1,232,708

**North Orange County CCD
Proposed Budget
Campus Service Fund
2013-2014**

	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
2013-2014**

	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
2013-2014**

	Cypress College	Fullerton College	Total
Revenues and Other Sources:			
Local Revenue	\$ 105,000	\$ 80,000	\$ 185,000
Interfund Transfers In			
Other Incoming Transfers			
Total Revenues and Other Sources	105,000	80,000	185,000
Expenditures and Other Uses:			
Classified Salaries			
Employee Benefits			
Supplies & Materials			
Other Operating Expenses			
Capital Outlay		80,000	80,000
Interfund and Other Transfers Out	105,000		105,000
Total Expenditures and Other Uses	105,000	80,000	185,000
Surplus/(Deficit)	-	-	-
Beginning Fund Balance	140,684	1,463,272	1,603,956
Ending Fund Balance/Contingency	\$ 140,684	\$ 1,463,272	\$ 1,603,956

**North Orange County CCD
Proposed Budget
Student Rep Fee
2013-2014**

	<u>Cypress College</u>
Revenues and Other Sources:	
Local Revenue	\$ 15,000
Interfund Transfers In	
Other Incoming Transfers	
Total Revenues and Other Sources	<u>15,000</u>
Expenditures and Other Uses:	
Classified Salaries	
Employee Benefits	
Supplies & Materials	
Other Operating Expenses	15,000
Capital Outlay	
Interfund and Other Transfers Out	
Total Expenditures and Other Uses	<u>15,000</u>
Surplus/(Deficit)	-
Beginning Fund Balance	<u>55,077</u>
Ending Fund Balance	<u><u>\$ 55,077</u></u>

Hospitality

For the 2013-14 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 2012-13 have been included on the following page.

**North Orange County Community College District
Actual Hospitality Expenses for Fiscal Year 2012-2013**

Budget Items	Anaheim Campus	Cypress College	Fullerton College	School of Continuing Education	Total
1. Functions for Volunteers			\$ 27.37		\$ 27.37
2. Functions for Retiring Employees					-
3. Activities Honoring Individuals in Education	4,900.00	1,141.66	2,485.98		8,527.64
4. College Week/Senior Days Activities					-
5. Board Meeting & Educational Events	5,692.90				5,692.90
6. Meetings Sponsored by Agencies	9,830.43	3,652.00	986.40		14,468.83
7. Flowers & Cards for Special Occasions	390.10	693.32	1,431.11	446.09	2,960.62
8. Seminars & Workshops		300.00	1,101.55	120.00	1,521.55
9. Service Club Membership Dues/Fees					-
10. Board Appointed Committee Meetings			13.50		13.50
11. Group Plan & Operational Meetings	2,837.72	6,143.52	2,895.66		11,876.90
12. Business Related Meals	837.47		5,911.01	65.00	6,813.48
13. Other Activities Designated by the Board		6,760.23		4,923.01	11,683.24
Total Expenses	\$ 24,488.62	\$ 18,690.73	\$ 14,852.58	\$ 5,554.10	\$ 63,586.03

(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, 2013. 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 2012-13 and where it is budgeted to be spent in 2013-14.
- Interfund Transfer Report – This page highlights transfers made within District funds. These transfers are typically necessary for support costs, grant matching, etc.
- Details of Education Protection Account – This page illustrates where the Education Protection Account revenue was spent in 2012-13.

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: NORTH ORANGE

District Code: 860

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

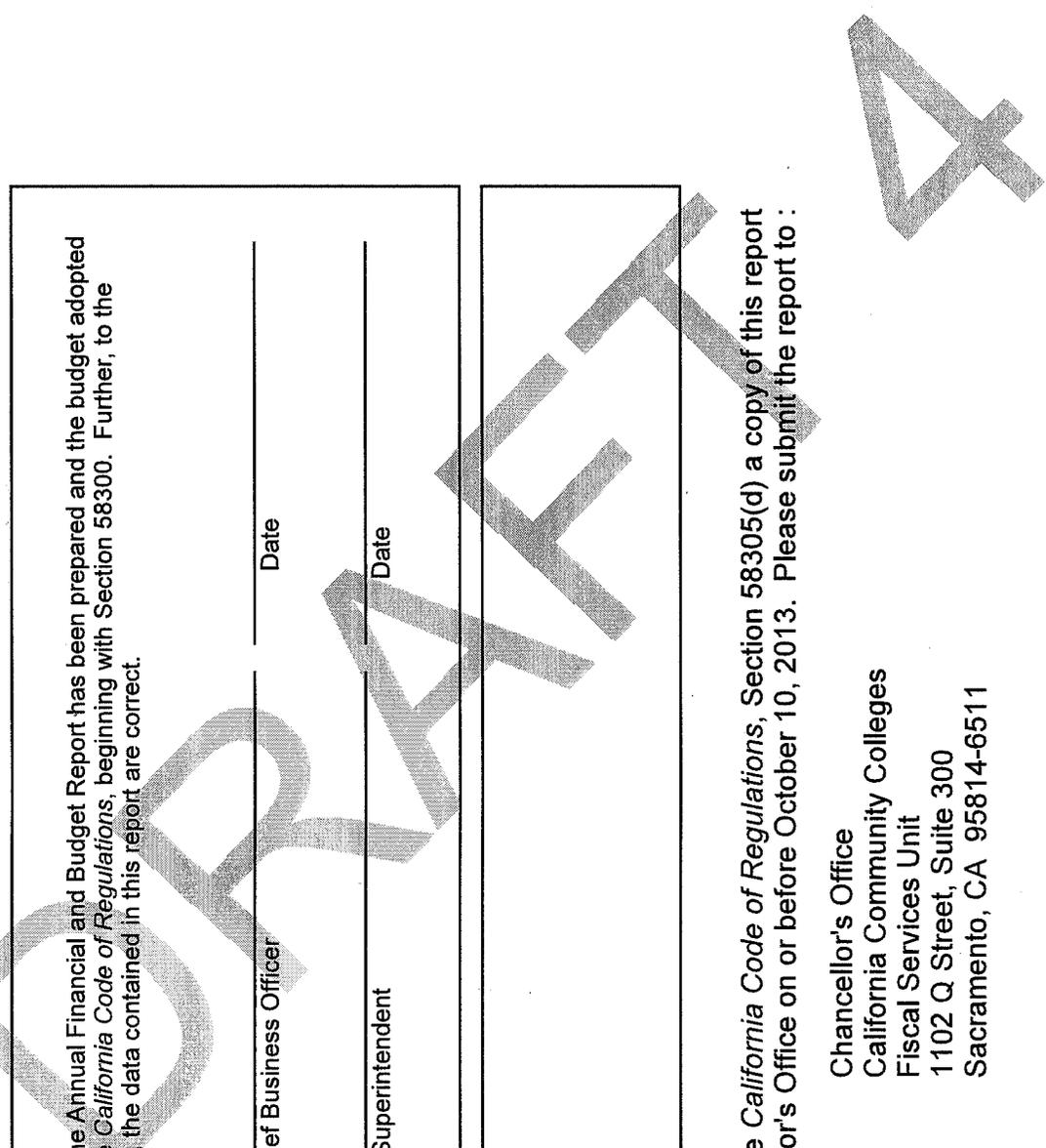
District Superintendent

Date

Contact: _____

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

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



CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2013

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	35,013,227	2,099,068	37,112,295
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	26,089,042	5,081,220	31,170,262
Due from Other Funds	9140	476,502		476,502
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	39,163		39,163
Prepaid Items	9220			0
TOTAL ASSETS		61,767,934	7,180,288	68,948,222
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,427,363	294,093	6,721,456
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	740,000		740,000
Due to Other Funds	9540	10,025,584		10,025,584
Temporary Loans	9550	2,246,112		2,246,112
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	136,717	2,595,021	2,731,738
TOTAL LIABILITIES		19,575,776	2,889,114	22,464,890

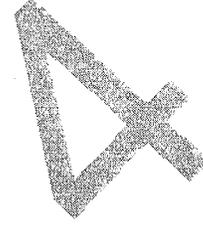
CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2013

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	11			12			10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)										
Fund Balance Reserved	9710									0
NonCash Assets	9711									0
Amounts Restricted by Law for Specific Purposes	9712									0
Reserve for Encumbrances Credit	9713									0
Reserve for Encumbrances Debit	9714									0
Reserve for Debt Services	9715									0
Assigned/Committed	9754									0
Unassigned	9790									0
Total Fund Balance			0			0				0
Fund Balance (GASB 54)										
Nonspendable Fund Balance	9750		189,163			189,163				189,163
Restricted Fund Balance	9751				4,291,174					4,291,174
Committed Fund Balance	9752									0
Assigned Fund Balance	9753		8,308,072			8,308,072				8,308,072
Total Designated Fund Balance	9754		8,497,235		4,291,174	12,788,409				12,788,409
Uncommitted Fund Balance	9790		33,694,923			33,694,923				33,694,923
TOTAL FUND EQUITY			42,192,158		4,291,174	46,483,332				46,483,332
TOTAL LIABILITIES AND FUND EQUITY			61,767,934		7,180,288	68,948,222				68,948,222



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	472,947		6,183,791	6,049,991	6,656,738	6,049,991
State Revenues	8600	71,150,301	91,501,734	12,659,412	12,462,121	83,809,713	103,963,855
Local Revenues	8800	86,765,730	75,072,413	3,433,659	3,749,792	90,199,389	78,822,205
Total Revenues		158,388,978	166,574,147	22,276,862	22,261,904	180,665,840	188,836,051
EXPENDITURES:							
Academic Salaries	1000	73,774,445	71,197,197	2,738,973	2,324,829	76,513,418	73,522,026
Classified Salaries	2000	33,446,351	36,344,760	9,771,238	8,421,478	43,217,589	44,766,238
Employee Benefits	3000	35,507,867	35,724,331	3,484,780	3,352,248	38,992,647	39,076,579
Supplies and Materials	4000	2,068,857	3,702,113	1,498,493	5,678,450	3,567,350	9,380,563
Other Operating Expenses and Services	5000	10,477,380	14,932,378	2,436,186	2,062,945	12,913,566	16,995,323
Capital Outlay	6000	1,237,917	4,390,798	1,270,129	1,934,951	2,508,046	6,325,749
Total Expenditures		156,512,817	166,291,577	21,199,799	23,774,901	177,712,616	190,066,478
Excess/(Deficiency) of Revenues over Expenditures		1,876,161	282,570	1,077,063	(1,512,997)	2,953,224	(1,230,427)
Other Financing Sources	8900	57,224	877,473	1	538,401	57,225	1,415,874
Other Outgo	7000	6,603,893	6,956,838	616,607	1,343,902	7,220,500	8,300,740
Net Increase/(Decrease) in Fund Balance		(4,670,508)	(5,796,795)	460,457	(2,818,498)	(4,210,051)	(8,115,293)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,862,666	42,192,158	3,830,717	4,291,174	50,693,383	46,483,332
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,862,666		3,830,717		50,693,383	
Ending Fund Balance, June 30		42,192,158	36,395,363	4,291,174	1,972,676	46,483,332	38,368,039

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, 2013

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	15,112,609		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		15,112,609	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

Annual Financial and Budget Report

Debt Service Funds:

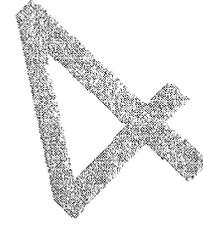
- 20 Bond Interest and Redemption Fund
- 21 Revenue Bond Interest and Redemption Fund
- 22 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752	15,112,609		
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	15,112,609	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,112,609	0	0
TOTAL LIABILITIES AND FUND EQUITY		15,112,609	0	0



For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	166,267					
Local Revenues	8800	18,974,572	16,944,880				
Total Revenues		19,140,839	16,944,880	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,035,000	12,155,000				
Debt Interest and Other Service Charges	7120	8,294,857	3,900,717				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		17,329,857	16,055,717	0	0	0	0
Net Other Financing Sources / (Other Outgo)		(17,329,857)	(16,055,717)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,810,982	889,163	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,297,078	15,112,609	0	0	0	0
Prior Years Adjustments	9020	4,549					
Adjusted Beginning Balance	9030	13,301,627		0	0	0	0
Ending Fund Balance, June 30		15,112,609	16,001,772	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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, 2013

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	4,342,413	1,593,454				
In County Treasury	9112			88,971			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	517,795	10,502	3,031			
Due from Other Funds	9140	668,000		48,223			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	711,031					
Prepaid Items	9220						
TOTAL ASSETS		6,229,239	1,603,956	140,225	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	202,633		89,456			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			45,213			
Temporary Loans	9550	23,486					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			3,000			
TOTAL LIABILITIES		226,119	0	137,669	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

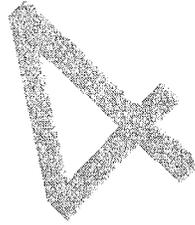
- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9751	711,031	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	5,292,089	1,603,956	2,556	0	0	0
Uncommitted Fund Balance	9790	6,003,120	1,603,956	2,556	0	0	0
TOTAL FUND EQUITY		6,003,120	1,603,956	2,556	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,229,239	1,603,956	140,225	0	0	0



For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					18,366	16,000
State Revenues	8600					97,432	113,177
Local Revenues	8800	8,035,930	4,478,896	298,591	185,000	190,626	180,000
Total Income		8,035,930	4,478,896	298,591	185,000	306,424	309,177
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,254,863	870,227			321,957	310,691
Employee Benefits	3000	494,065	335,548			176,935	183,972
Supplies and Materials	4000	6,674,420	3,273,381			24,972	24,281
Other Operating Expenses and Services	5000	191,498	136,240			30,783	2,765
Capital Outlay	6000		11,000		80,000		24,831
Total Expenditures		8,614,846	4,626,396	0	80,000	554,647	546,540
Excess (Deficiency) of Revenues over Expenditures		(578,916)	(147,500)	298,591	105,000	(248,223)	(237,363)
Other Financing Sources							
Other Outgo	7000	64,748	2,500	64,945	105,000		
Net Increase/(Decrease) in Fund Balance		(643,664)	(150,000)	233,646	0	0	12,637
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,646,784	6,003,120	1,370,310	1,603,956	2,556	2,556
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,646,784		1,370,310		2,556	
Ending Fund Balance, June 30		6,003,120	5,853,120	1,603,956	1,603,956	2,556	15,193

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2012-2013 Budget Year: 2013-2014

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	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)		41		42	
	(Object)		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		30,503,671		5,556,229	
Cash With Fiscal Agents	9113					
Revolving Cash Accounts	9114					
Investments (at cost)	9120					1,446
Accounts Receivable	9130		98,690			
Due from Other Funds	9140		211,544			23,056
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210					
Prepaid Items	9220					
TOTAL ASSETS			30,808,905		5,580,731	
LIABILITIES						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510					463,742
Accrued Salaries and Wages Payable	9520		3,193,670			
Compensated Absences Payable Current	9530					
Due to Other Funds	9540				39,888	
Temporary Loans	9550					
Current Portion of Long-Term Debt	9560					
Deferred Revenues	9570				2,677,355	
TOTAL LIABILITIES			5,910,913		463,742	

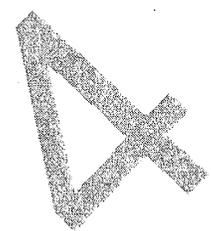
- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860 Name: NORTH ORANGE

Description	GA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
Fund Balance (GASB 54)			
Nonspendable Fund Balance	9750		
Restricted Fund Balance	9751		
Committed Fund Balance	9752		
Assigned Fund Balance	9753	24,897,992	5,116,989
Total Designated Fund Balance	9754	24,897,992	5,116,989
Uncommitted Fund Balance	9790		5,116,989
TOTAL FUND EQUITY		24,897,992	5,116,989
TOTAL LIABILITIES AND FUND EQUITY		30,808,905	5,580,731



CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013 Budget Year: 2013-2014

Governmental Funds Group
 40 Capital Projects Funds
 Capital Projects Funds

860 NORTH ORANGE

Description	Object Code	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	11,374,781	3,404,012		
Local Revenues	8800	2,607,492	218,586	25,582	15,000
Total Income		13,982,273	3,622,598	25,582	15,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	190,105	13,699	72,447	7,036
Other Operating Expenses and Services	5000	734,929	712,596	194,606	208,423
Capital Outlay	6000	14,334,622	18,109,903	2,017,814	958,495
Total Expenditures		15,259,656	18,836,198	2,284,867	1,173,954
Excess (Deficiency) of Revenues over Expenditures		(1,277,383)	(15,213,600)	(2,259,285)	(1,158,954)
Other Financing Sources	8900	4,166,970	3,800,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		2,889,587	(11,413,600)	(2,259,285)	(1,158,954)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	22,008,405	24,897,992	7,376,274	5,116,989
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	22,008,405		7,376,274	
Ending Fund Balance, June 30		24,897,992	13,484,392	5,116,989	3,958,035

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 360

Name: NORTH ORANGE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

860 NORTH ORANGE

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	22,967,761	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	6120		
Accounts Receivable	9130	4,801	
Due from Other Funds	9140	6,793,942	
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		29,841,504	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Internal Service Funds:

- 60 Internal Service Fund
- 61 Self-Insurance Fund
- 69 Other Internal Service Fund

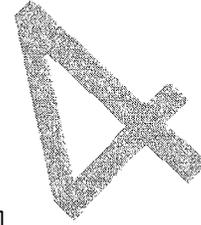
COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	2,652,986	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	400,358	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,053,344	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	3,053,344	0



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, 2013

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			
Reserve for Encumbrances Credit	9712		
Reserve for Encumbrances Debit	9713		
Reserve for Debt Services	9714		
Assigned/Committed	9715		
Unassigned	9754		
Total Reserved Fund Balance	9790		
		0	0
Fund Balance (GASB 54)			
Nonspendable Fund Balance	9750		
Restricted Fund Balance	9751		
Committed Fund Balance	9752	26,788,160	
Assigned Fund Balance	9753		
Total Designated Fund Balance	9754	26,788,160	
Uncommitted(Unrestricted) Fund Balance	9790		0
Other Equity			
Contributed Capital	9800		
Retained Earnings	9810		
Investment in General Fixed Assets	9850		
TOTAL FUND EQUITY	9890	26,788,160	0
TOTAL LIABILITIES AND FUND EQUITY		29,841,504	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	6,874,922	8,795,438		
Other Financing Sources	8900				
Total Income		6,874,922	8,795,438	0	0
Expenditures					
Academic Salaries	1000	256,942			
Classified Salaries	2000	138,608	139,204		
Employee Benefits	3000	5,013,668	5,745,791		
Supplies and Materials	4000	151	500		
Other Operating Expenses and Services	5000	1,465,666	3,745,850		
Capital Outlay	6000	(9,300)			
Total Expenditures		6,865,735	9,631,345	0	0
Net Profit or Loss		9,187	(835,907)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		9,187	(835,907)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	26,778,973	26,788,160		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	26,778,973		0	
Ending Fund Balance, June 30		26,788,160	25,952,253	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	266,395	54,173			35,824			3,845,904
In County Treasury	9112				5,788,774				58,906,772
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	528,320							1,400,000
Accounts Receivable	9130	594	904		813,365	34,352			3,217,264
Due from Other Funds	9140								2,971,875
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
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								
Work in Progress	9360								
Total Fixed Assets		0	55,077	0	6,602,139	70,176	0	0	0
TOTAL ASSETS		795,309	55,077	0	6,602,139	70,176	0	0	70,342,315

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

CA (Object)	Description	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									
9500	Current Liabilities and Deferred Revenue								
9510	Accounts Payable	43,303			6,538,034				4,390,327
9520	Accrued Salaries and Wages Payable								
9530	Compensated Absences Payable Current				14,099				658,000
9540	Due to Other Funds					70,176			6,215,641
9550	Temporary Loans	74,835							
9560	Current Portion of Long-Term Debt								
9570	Deferred Revenues				6				
	Total Current Liabilities and Deferred Revenue	118,138	0	0	6,552,139	70,176	0	0	11,263,968
	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	0	0	0	0	0	0	0	0
9670	Total Long-Term Liabilities	0	0	0	0	0	0	0	0
968	TOTAL LIABILITIES	118,138	0	0	6,552,139	70,176	0	0	11,263,968

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 860

Name: NORTH ORANGE

CA (Object)	Description	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									
9710	Fund Balance Reserved								
9711	NonCash Assets								
9712	Amounts Restricted by Law for Specific Purposes								
9713	Reserve for Encumbrances Credit								
9714	Reserve for Encumbrances Debit								
9715	Reserve for Debt Services								
9754	Assigned/Committed								
9790	Unassigned								
	Total Reserved Fund Balance	0	0	0	0	0	0	0	0
Fund Balance (GASB 54)									
9750	Nonspendable Fund Balance								
9751	Restricted Fund Balance								
9752	Committed Fund Balance								
9753	Assigned Fund Balance	677,171	55,077	0	50,000	0	0	0	59,078,347
9754	Total Designated Fund Balance	677,171	55,077	0	50,000	0	0	0	59,078,347
	Uncommitted(Unrestricted) Fund Balance								
Other Equity									
9790	Contributed Capital								
9800	Retained Earnings								
9810	Investment in General Fixed Assets								
9850									
9890									
	TOTAL FUND EQUITY	677,171	55,077	0	6,602,139	70,176	0	0	59,078,347
	TOTAL LIABILITIES AND FUND EQUITY	795,309	55,077	0	6,602,139	70,176	0	0	70,342,315

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	8100						
State Revenues	8600						
Local Revenues	8800	285,796	292,500	17,585	15,000		
Total Income		285,796	292,500	17,585	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	70,950	85,648				
Employee Benefits	3000	19,397	32,414				
Supplies and Materials	4000	41,206	49,978				
Other Operating Expenses and Services	5000	95,398	107,698	13,604	15,000		
Capital Outlay	6000	15,793					
Total Expenditures		242,743	275,738	13,604	15,000	0	0
Excess / (Deficiency) of Revenues over Expenditures		43,053	16,762	3,981	0	0	0
Other Financing Sources	8900	27,357					
Other Outgo	7000	15,000					
Net Increase/(Decrease) in Fund Balance		55,410	1,762	3,981	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	621,761	677,171	51,096	55,077	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	621,761		51,096		0	
Ending Fund Balance, June 30		677,171	678,933	55,077	55,077	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	SCHOLARSHIP & LOAN TRUST FUND	Budget	INVESTMENT TRUST FUND	Budget
REVENUES:							
Federal Revenues	8100	42,857,658	42,790,561				
State Revenues	8600	2,176,892	2,053,607				
Local Revenues	8800	18,230					
Total Income		45,052,780	44,844,168	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,131					
Capital Outlay	6000						
Total Expenditures		4,131		0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		45,048,649	44,844,168	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	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

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,400,917	660,719
Total Income		0	0	1,400,917	660,719
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			20,650	172,244
Employee Benefits	3000			1,187	57,530
Supplies and Materials	4000			18,477	17,995
Other Operating Expenses and Services	5000			426,585	329,216
Capital Outlay	6000				51,800
Total Expenditures		0	0	466,899	628,785
Excess (Deficiency) of Revenues over Expenditures		0	0	934,018	31,934
Other Financing Sources	8900			2,188,611	1,096,566
Other Outgo	7000			10,000	90,000
Net Increase/(Decrease) in Fund Balance		0	0	3,112,629	1,038,500
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		
Prior Years Adjustments	9020			55,965,718	59,078,347
Adjusted Beginning Balance	9030	0	0	55,965,718	
Ending Fund Balance, June 30		0	0	59,078,347	60,116,847

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I. 2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:		\$266,783,600
B.	2013-2014 Price Factor:	1.0512	
C.	Population factor:		
	1. 2011-2012 Second Period Actual FTES	33,102.37	
	2. 2012-2013 Second Period Actual FTES	33,128.35	
	3. 2012-2013 Population change factor (C2/C1)	1.0008	
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)		\$280,667,275
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)		\$280,667,275
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)		\$280,667,275
II. 2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		84,345,127
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		450,000
C.	Local Property taxes		56,400,000
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.	Interest on proceeds of taxes		11,639
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		42,257
H.	2013-2014 Appropriations Subject to Limit		\$141,164,509

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities AC 6800 - 7390		
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	36,920,531	36,920,531			36,920,531	
Other	1300	22,859,578	22,859,578			22,859,578	
Total Instructional Salaries		59,731,730	59,780,109		0	59,780,109	
Non-Instructional Salaries							
Contract or Regular	1200		12,861,459		496,865	13,358,324	
Other	1400		628,068		7,944	636,012	
Total Non-Instructional Salaries		0	13,489,527		504,809	13,994,336	
Total Academic Salaries		59,731,730	73,269,636		504,809	73,774,445	
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		26,759,935		1,529,986	28,289,921	
Other	2300		1,170,049		424,881	1,594,930	
Total Non-Instructional Salaries		0	27,929,984		1,954,867	29,884,851	
Instructional Aides							
Regular Status	2200	2,856,418	3,140,657			3,140,657	
Other	2400	398,218	420,843			420,843	
Total Instructional Aides		3,254,636	3,561,500		0	3,561,500	
Total Classified Salaries		3,254,636	31,491,484		1,954,867	33,446,351	
Employee Benefits							
Supplies and Materials	3000	15,710,829	34,789,138		718,729	35,507,867	
Other Operating Expenses	4000		1,972,879		95,978	2,068,857	
Equipment Replacement	5000		10,027,924		449,456	10,477,380	
	6420					0	
Total Expenditures Prior to Exclusions		78,697,195	151,551,061		3,723,839	155,274,900	

SUPPLEMENTAL DATA

\$11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	AC 0100-5900 & AC 6110	ECS 84362 B	Total CEE	Excluded	Activities
Exclusions							
							Total
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,217,608		2,217,608			2,217,608
Student Health Services Above Amount Collected	6441			67,733			67,733
Student Transportation	6491			60,886			60,886
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740			2,787,009			2,787,009
Objects to Exclude	Object Code						
Rents and Leases	5060			20,046		8,847	28,893
Lottery Expenditures	1000						0
Academic Salaries	2000						0
Classified Salaries	3000						0
Employee Benefits	4000						0
Supplies and Materials	4100						0
Software	4200						0
Books, Magazines, & Periodicals	4300						0
Instructional Supplies & Materials	4400						0
Noninstructional, Supplies & Materials							0
Total Supplies and Materials		0		4,661,584		0	0
Other Operating Expenses and Services	5000						4,661,584

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: 2012-2013

Budget Year: 2013-2014

District ID: 860

Name: NORTH ORANGE

	Object	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	Total CEE	ECS 84362 A	ECS 84362 B	Excluded	Activities
Capital Outlay	6000	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390			Total
Library Books	6300						
Equipment	6400						
Equipment - Additional	6410						
Equipment - Replacement	6420						
Total Equipment		0	0	0	0	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						
Total Exclusions		2,217,608	9,814,876	8,847	9,823,723		
Total for ECS 84362, 50% Law		76,479,587	141,736,185	3,714,992	145,451,177		
Percent of CEE (Instructional Salary Cost / Total CEE)		53.96%	100.00%				
50% of Current Expense of Education			70,868,092				
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		76,479,587	141,736,185	3,714,992	145,451,177		
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		78,697,195	151,551,061	3,723,839	155,274,900		
Capital Expenditures	6000	170,400	1,218,982	18,935	1,237,917		
Equipment Replacement (Back out)	6420		0	0	0		
Total Unrestricted General Fund Expenditures		78,867,595	152,770,043	3,742,774	156,512,817		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120			1,182,496		1,182,496	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140			148,128		148,128	
Student Financial Aid	8150			92,651		92,651	
Veterans Education	8160			158,019		158,019	
Vocational and Technical Education Act (VATEA)	8170			2,130,984		2,130,984	
Other Federal Revenues	8190		472,947	2,471,513		2,944,460	
Total Federal Revenues	8100		472,947	6,183,791		6,656,738	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612		40,433,685			40,433,685	
Other General Apportionment	8613		1,355,362			1,355,362	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622			1,435,565		1,435,565	
Disabled Students Programs and Services(DSPS)	8623			1,810,275		1,810,275	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			502,740		502,740	
Telecommunications and Technology Infrastructure Program (TTIP)	8626			4,230		4,230	
Other General Categorical Programs	8627			3,765,198		3,765,198	

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
EPA Proceeds	8630		23,217,869				23,217,869
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651						0
Other Reimbursable Categorical Programs	8652			3,981,281			3,981,281
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671		434,991				434,991
Timber Yield Tax	8672						0
Other State Tax Subventions	8673						0
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681		4,661,594	1,160,123			5,821,717
State Mandated Costs	8685		1,046,800				1,046,800
Other State Non-Tax Revenues	8686						0
Other State Revenues	8690						0
Total State Revenues	8600		71,450,301	12,659,412			83,809,713

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

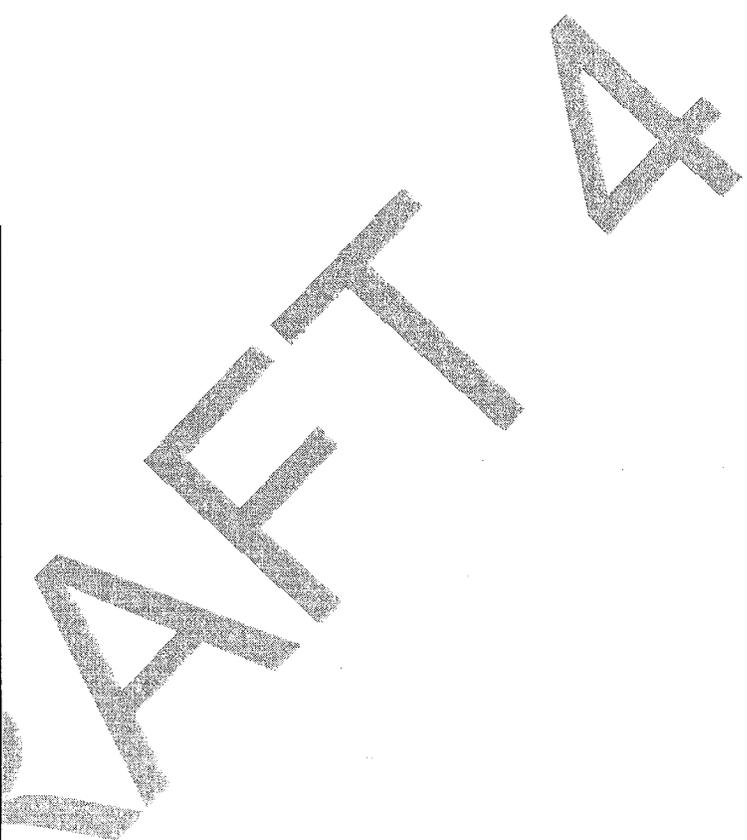
Object Code	Description	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
8800	Local Revenues						
8810	Property Taxes						
8811	Tax Allocation, Secured Roll	51,882,773				51,882,773	
8812	Tax Allocation, Supplemental Roll	759,596				759,596	
8813	Tax Allocation, Unsecured Roll	2,581,516				2,581,516	
8816	Prior Years Taxes	1,245,186				1,245,186	
8817	Education Revenues Augmentation Fund (ERAF)	(493,346)				(493,346)	
8818	Redevelopment Agency Funds - Pass Through	563,261				563,261	
8819	Redevelopment Agency Funds - Residual	11,729,541				11,729,541	
8819.1	Redevelopment Agency Funds - Asset Liquidation	0				0	
8820	Contributions, Gifts, Grants, and Endowments	0				0	
8830	Contract Services						
8831	Contract Instructional Services	103,409				103,409	
8832	Other Contract Services	53,689	233,038			286,727	
8840	Sales and Commissions	36,101				36,101	
8850	Rentals and Leases	1,624,409				1,624,409	
8860	Interest and Investment Income	177,096				177,096	
8870	Student Fees and Charges						
8872	Community Services Classes	667,493				667,493	
8873	Dormitory	0				0	
8874	Enrollment	11,729,557				11,729,557	
8874.1	Contra Revenue Account	0				0	
8875	Field Trips and Use of Nondistrict Facilities	0				0	
8876	Health Services	41,030	1,328,737			1,369,767	
8877	Instructional Materials Fees and Sales of Materials	141,390				141,390	
8878	Insurance	0				0	
8879	Student Records	131,582				131,582	
8880	Nonresident Tuition	2,771,494				2,771,494	
8881	Parking Services and Public Transportation		1,858,477			1,858,477	
8885	Other Student Fees and Charges	364,037				364,037	
8890	Other Local Revenues	655,916	13,407			669,323	
8800	Total Local Revenues	86,765,730	3,433,659			90,199,389	
	Total Revenues	158,388,978	22,276,862			180,665,840	

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Other Financing Sources	8900						
Proceeds of General Fixed Assets	8910	8,239				8,239	
Proceeds of Long-Term Debt	8940					0	
Incoming Transfers -- (8981/8982/8983)	898#	48,985		1		48,986	
Total Other Financing Sources	8900	57,224		1		57,225	
Total Revenues and Other Financing Sources		158,446,202		22,276,863		180,723,065	



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: 2012-2013

Budget Year: 2013-2014

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	207,469	1,818	4,584			213,871
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,927,254		128,221	1,582		3,057,057
Business and Management	0500	2,732,744		72,729	105,086		2,910,559
Communications	0600	823,483		71,057	114,912		1,009,452
Computer and Information Science	0700	2,602,349		10,080	109,448		2,721,877
Education	0800	4,476,324		319,741	37,844		4,833,909
Engineering and Related Industrial Technology	0900	3,145,946		278,645	157,539		3,582,130
Fine and Applied Arts	1000	9,106,276	231	416,531	438,499		9,961,537
Foreign language	1100	1,968,001					1,968,001
Health	1200	4,876,322		158,095	2,557		5,036,974
Consumer Education And Home Economics	1300	1,287,381		9,848			1,297,229
Law	1400	158,907		6,146			165,053
Humanities(Letters)	1500	11,188,564		88,636	35,403		11,312,603
Library Science	1600						0
Mathematics	1700	6,452,362		37,349	1,492		6,491,203
Military Studies	1800						0
Physical Sciences	1900	3,837,900		83,476			3,921,376
Psychology	2000	1,516,173					1,516,173
Public Affairs and Services	2100	961,205		10,537			971,742
Social Sciences	2200	7,050,783		39,137	1,163		7,091,083
Commercial Services	3000	1,653,018		79,994	1,012		1,734,024
Interdisciplinary Studies	4900	10,724,577	3,402	359,330	134,624		11,221,933
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,217,608					2,217,608
Sub-Total Instructional Activities		79,914,646	5,451	2,174,136	1,141,161		83,235,394
Total Expenditures for GF Activities*		81,493,742	77,229,912	16,480,916	2,508,046	7,220,500	184,933,116

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		12,700,585	448,195	119,421		13,268,201
Course and Curriculum Development	6020		77,648				77,648
Academic / Faculty Senate	6030	193	267,634	8,352			276,179
Other Instructional Administration & Governance	6090		850,510	21,836			872,346
Total Instructional Admin. & Governance		193	13,896,377	478,383	119,421	0	14,494,374
Instructional Support Services	6100						
Learning Center	6110	1,549,137	532,450	27,392	2,841		2,111,820
Library	6120		2,384,218	196,162	119,279		2,699,659
Media	6130		506,112				506,112
Museums and Galleries	6140		984	1,500			2,434
Academic Information Systems and Technology	6150		2,194,105	873,937	422,949		3,490,991
Other Instructional Support Services	6190		2,954,071	768,643	67,101		3,789,815
Total Instructional Support Services		1,549,137	8,571,890	1,867,634	612,170	0	12,600,831
Admissions and Records	6200		3,204,781	289,117	2,135		3,496,033
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,845,551	80,328	4,461		4,930,340
Matriculation and Student Assessment	6320		1,637,432	40,589			1,678,021
Transfer Programs	6330		588,097	10,928	1,337		600,362
Career Guidance	6340		228,305	4,264	1,888		234,457
Other Student Counseling and Guidance	6390		5,777				5,777
Total Student Counseling and Guidance		0	7,305,162	136,109	7,686	0	7,448,957

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: 2012-2013 Budget Year: 2013-2014 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	19,494	2,094,755	174,684	13,559	4,000	2,306,492
Extended Opportunity Programs and Services (EOPS)	6430	219	1,747,424	71,413	16,694	270,018	2,105,768
Health Services	6440		1,168,203	189,816	30,049		1,388,068
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,193,775	207,134	26,151		2,427,060
Job Placement Services	6470		482,738	138,034	1,180		621,952
Veterans Services	6480		178,213	9,902	2,209		190,324
Miscellaneous Student Services	6490		1,180,688	142,910	1,084	124,864	1,449,546
Total Other Student Services		19,713	9,045,796	933,893	90,926	398,882	10,489,210
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,379,358	590,588	101,665		2,071,611
Custodial Services	6530		5,876,328	308,303	3,348		6,187,979
Grounds Maintenance and Repairs	6550		1,588,513	130,031	25,754		1,744,298
Utilities	6570			4,595,164			4,595,164
Other Operations and Maintenance of Plant	6590		2,364,143	472,471	21,705		2,858,319
Total Operation and Maintenance of Plant	6500	0	11,208,342	6,096,557	152,472	0	17,457,371
Planning, Policymaking and Coordinations	6600		3,398,991	714,622	13,398		4,127,011

* 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: 2012-2013 Budget Year: 2013-2014

District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		801,766	515,642	9,098		1,326,506
Fiscal Operations	6720		2,721,410	315,505	59,970		3,096,885
Human Resources Management	6730		1,123,505	180,990	7,445		1,311,940
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,741,207				2,741,207
Staff Development	6750		154,824	60,937			215,761
Staff Diversity	6760		166,926	41,819	533		209,278
Logistical Services	6770		2,961,178	165,825	18,330		3,145,333
Management Information Systems	6780		2,547,725	746,307	181,417		3,475,449
Other General Institutional Support Services	6790	3,354	1,145,521	70,019	2,163		1,221,057
Total General Institutional Support Services	6700	3,354	14,364,062	2,097,044	278,956	0	16,743,416
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		448,355	59,887			508,242
Community Use of Facilities	6830		235,097	802			235,899
Economic Development	6840		1,684,059	940,193	57,669		2,681,921
Other Community Services & Economic Development	6890		554,221	30,477			584,698
Total Community Services	6800	0	2,921,732	1,031,359	57,669	0	4,010,760

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014

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		35,837	24,133			59,970
Child Development Centers	6920		1,143	12,233			13,376
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,355,094	162,653	10,513		1,528,260
Student and Co-Curricular Activities	6960		342,115	160,029	1,080		503,224
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,734,189	359,048	11,593	0	2,104,830
Auxiliary Operations	7000						
Contract Education	7010	6,699	119,705	98,032	2,604		227,040
Other Auxiliary Operations	7090		129,762				129,762
Total Auxiliary Operations	7000	6,699	249,467	98,032	2,604	0	356,802

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014

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		1,323,672	204,982	17,855		1,546,509
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						
Transfers	7310					1,000,000	1,000,000
Student Aid	7320					5,974	5,974
Other Outgo	7390					5,815,644	5,815,644
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,821,618	6,821,618
Sub-Total Non-Instructional Activities		1,579,096	77,224,461	14,306,780	1,368,885	7,220,500	101,697,722
Total Expenditures General Fund: activities *		81,493,742	77,229,912	16,480,916	2,508,046	7,220,500	184,933,116

* 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: 2012-2013 Budget Year: 2013-2014

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 (AC 0100-4900)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209				1,447,635	
Adjustments	9020							
Adjusted Beginning Balance	9030		8,209				1,447,635	
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,249,245				1,045,449	
Expenditures								
Academic Salaries	1000							0
Classified Salaries	2000							0
Employee Benefits	3000							0
Supplies & Materials	4000							0
Software	4100							0
Books, Magazines, & Periodicals	4200						23,500	23,500
Instructional Supplies & Materials	4300						1,270,048	1,270,048
Noninstructional Supplies & Mitris	4400							0
Total Supplies and Materials		0	0	0	0	0	1,293,548	1,293,548
Other Operating Expenses and Services	5000			4,249,245	4,249,245			4,249,245
Capital Outlay	6000							0
Library Books	6300							0
Equipment	6400							0
Equipment - Additional	6410							0
Equipment - Replacement	6420							0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000							0
Total Expenditures		0	0	4,249,245	4,249,245		1,293,548	5,542,793
Ending Balance					8,209		1,199,536	

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	248,223
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,166,970
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	2,063,166
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	35,500
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	34,886
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	27,357
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	65,945
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	14,099
32	CAFETERIA FUND	79	OTHER TRUST FUNDS	1,000

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	23,217,869	0	0	23,217,869
TOTAL		23,217,869	0	0	23,217,869

