

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: NORTH ORANGE

District Code: 860

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Fred Williams

Electronic Certification Date: Wednesday, October 11, 2023

Contact: Kashu Vyas Executive Director, Fiscal Affairs
(714) 808-4751 Ext: kvyas@nocccd.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	53,168,459	53,168,459		53,168,459
Other	1300	29,056,270	29,056,270		29,056,270
Total Instructional Salaries		82,224,729	82,224,729	0	82,224,729
Non-Instructional Salaries					
Contract or Regular	1200		22,473,301	1,024,755	23,498,056
Other	1400		1,135,434		1,135,434
Total Non-Instructional Salaries		0	23,608,735	1,024,755	24,633,490
Total Academic Salaries		82,224,729	105,833,464	1,024,755	106,858,219
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		45,572,032	2,207,626	47,779,658
Other	2300		3,401,298	73,682	3,474,980
Total Non-Instructional Salaries		0	48,973,330	2,281,308	51,254,638
Instructional Aides					
Regular Status	2200	4,872,569	4,872,569		4,872,569
Other	2400	371,073	371,073		371,073
Total Instructional Aides		5,243,642	5,243,642	0	5,243,642
Total Classified Salaries		5,243,642	54,216,972	2,281,308	56,498,280
Employee Benefits	3000	33,585,882	69,394,511	1,323,521	70,718,032
Supplies and Materials	4000		2,316,983	47,338	2,364,321
Other Operating Expenses	5000		16,997,644	500,993	17,498,637
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		121,054,253	248,759,574	5,177,915	253,937,489

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,358,855	2,358,855		2,358,855
Student Health Services Above Amount Collected	6441		16,005		16,005
Student Transportation	6491		108,185		108,185
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,991,899		2,991,899
Objects to Exclude	Object Code				
Rents and Leases	5060		265,562		265,562
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		7,605,650		7,605,650

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,358,855	13,346,156	0	13,346,156
Total for ECS 84362, 50% Law		118,695,398	235,413,418	5,177,915	240,591,333
Percent of CEE (Instructional Salary Cost / Total CEE)		50.42%	100.00%		
50% of Current Expense of Education			117,706,709		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		118,695,398	235,413,418	5,177,915	240,591,333
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		121,054,253	248,759,574	5,177,915	253,937,489
Capital Expenditures	6000	464,027	2,553,063	74,104	2,627,167
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		121,518,280	251,312,637	5,252,019	256,564,656

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(8,807)		(8,807)
In County Treasury	9112	140,758,478	55,501,853	196,260,331
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	40,739,745	9,271,649	50,011,394
Due from Other Funds	9140	499,358		499,358
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	50,134		50,134
Prepaid Items	9220			0
TOTAL ASSETS		182,188,908	64,773,502	246,962,410
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,425,900	2,112,483	15,538,383
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,278,574		8,278,574
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	4,883,563		4,883,563
Deferred Revenues	9570	23,752,826	52,925,964	76,678,790
TOTAL LIABILITIES		50,340,863	55,038,447	105,379,310

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	200,134		200,134
Restricted Fund Balance	9752		9,735,055	9,735,055
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	84,292,246		84,292,246
Total Designated Fund Balance		84,492,380	9,735,055	94,227,435
Uncommitted Fund Balance	9790	47,355,665		47,355,665
TOTAL FUND EQUITY		131,848,045	9,735,055	141,583,100
TOTAL LIABILITIES AND FUND EQUITY		182,188,908	64,773,502	246,962,410

- 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, 2023

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	48,919,973		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	257,582		
Due from Other Funds	9140			
TOTAL ASSETS		49,177,555	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	49,177,555		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		49,177,555	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		49,177,555	0	0
TOTAL LIABILITIES AND FUND EQUITY		49,177,555	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	5,256,969	2,560,103				
In County Treasury	9112			127,466			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	65,643		69,903			
Due from Other Funds	9140			119,518			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	160,865					
Prepaid Items	9220						
TOTAL ASSETS		5,483,477	2,560,103	316,887	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	45		77,034			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			118,020			
Temporary Loans	9550	98,707					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			18,757			
TOTAL LIABILITIES		98,752	0	213,811	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	160,865	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	5,223,860	2,560,103	103,076	0	0	0
Total Designated Fund Balance		5,384,725	2,560,103	103,076	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		5,384,725	2,560,103	103,076	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,483,477	2,560,103	316,887	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,932,865		
In County Treasury	9112	84,394,799		201,491,437
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,522,607		627,616
Due from Other Funds	9140	177		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		87,850,448	0	202,119,053
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,563,684		777,475
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	119,801		918
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		13,683,485	0	778,393

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	74,166,963		201,340,660
Total Designated Fund Balance		74,166,963	0	201,340,660
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		74,166,963	0	201,340,660
TOTAL LIABILITIES AND FUND EQUITY		87,850,448	0	202,119,053

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	21,696,229	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	74,470	
Due from Other Funds	9140	6,344,732	
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		28,190,431	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,757,441	
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		2,757,441	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	2,757,441	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	25,357,990	
Total Designated Fund Balance		25,432,990	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		25,432,990	0
TOTAL LIABILITIES AND FUND EQUITY		28,190,431	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	595,684	199,539		13,373	44,728			10,261,084
In County Treasury	9112				13,806,633				3,520,816
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	452,338							1,478,399
Accounts Receivable	9130	9,118	10,941		2,301,184	25,493			9,534,470
Due from Other Funds	9140				211,759				1,602,388
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,057,140	210,480	0	16,332,949	70,221	0	0	26,397,657

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	92,132	26,480		9,444,195				6,534,450
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				260,618				
Temporary Loans	9550	151,834				70,221			11,419,738
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				6,578,136				
Total Current Liabilities and Deferred Revenue		243,966	26,480	0	16,282,949	70,221	0	0	17,954,188
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	243,966	26,480	0	16,282,949	70,221	0	0	17,954,188

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	813,174	184,000		50,000				8,443,469
Total Designated Fund Balance		813,174	184,000	0	50,000	0	0	0	8,443,469
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		813,174	184,000	0	50,000	0	0	0	8,443,469
TOTAL LIABILITIES AND FUND EQUITY		1,057,140	210,480	0	16,332,949	70,221	0	0	26,397,657

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		627,107	627,107
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		162,796	162,796
Student Financial Aid	8150		65,427	65,427
Veterans Education	8160		11,181	11,181
Vocational and Technical Education Act (VATEA)	8170		2,211,146	2,211,146
Other Federal Revenues	8190	(21,644)	18,669,476	18,647,832
Total Federal Revenues	8100	(21,644)	21,747,133	21,725,489
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	83,812,150		83,812,150
Other General Apportionment	8613	4,202,834		4,202,834
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,183,655	4,183,655
Disabled Students Programs and Services(DSPS)	8623		3,735,036	3,735,036
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,015,285	1,015,285
Telecommunications and Technology Infrastructure Program (TTIP)	8626		2,562	2,562
Other General Categorical Programs	8627		32,237,415	32,237,415

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	26,518,087		26,518,087
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,518,383	1,518,383
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	365,726		365,726
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	7,605,650	3,791,517	11,397,167
State Mandated Costs	8685	942,668		942,668
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,419,861	1,506,874	8,926,735
Total State Revenues	8600	130,866,976	47,990,727	178,857,703

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	83,530,303		83,530,303
Tax Allocation, Supplemental Roll	8812	3,451,335		3,451,335
Tax Allocation, Unsecured Roll	8813	2,419,912		2,419,912
Prior Years Taxes	8816	1,396,930		1,396,930
Education Revenues Augmentation Fund (ERAF)	8817	20,503,826		20,503,826
Redevelopment Agency Funds - Pass Through	8818	2,899,714		2,899,714
Redevelopment Agency Funds - Residual	8819	11,261,207		11,261,207
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	35,489		35,489
Other Contract Services	8832	57,369	418,449	475,818
Sales and Commissions	8840	159,215		159,215
Rentals and Leases	8850	2,511,363		2,511,363
Interest and Investment Income	8860	5,540,593		5,540,593
Student Fees and Charges	8870			
Community Services Classes	8872	12,641		12,641
Dormitory	8873			0
Enrollment	8874	10,380,689		10,380,689
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	22,433	1,249,528	1,271,961
Instructional Materials Fees and Sales of Materials	8877	146,135		146,135
Insurance	8878			0
Student Records	8879	12,085		12,085
Nonresident Tuition	8880	2,698,102		2,698,102
Parking Services and Public Transportation	8881		398,965	398,965
Baccalaureate Degree Program Fee	8882	6,515		6,515
Other Student Fees and Charges	8885	30,362		30,362
Other Local Revenues	8890	1,397,356	137,331	1,534,687
Total Local Revenues	8800	148,473,574	2,204,273	150,677,847
Total Revenues		279,318,906	71,942,133	351,261,039

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	611		611
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,965,210	2,545,525	4,510,735
Total Other Financing Sources	8900	1,965,821	2,545,525	4,511,346
Total Revenues and Other Financing Sources		281,284,727	74,487,658	355,772,385

For Actual Year: 2022-2023

Budget Year: 2023-2024

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 Natual Resources	0100	228,268		43,053			271,321
Architecture and Related Technologies	0200			60			60
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,723,008	15,470	199,935	244,836		6,183,249
Business and Management	0500	4,849,438	112,242	325,659	54,021		5,341,360
Media and Communications	0600	945,749		89,677	43,750		1,079,176
Information Technology	0700	3,183,662	4,213	147,924	405,156		3,740,955
Education	0800	7,111,071	4,293	780,270	59,860		7,955,494
Engineering and Industrial Technologies	0900	6,400,439		506,124	951,735		7,858,298
Fine and Applied Arts	1000	13,854,841	94,969	512,780	628,872		15,091,462
Foreign language	1100	2,178,952		1,180			2,180,132
Health	1200	7,282,945		391,391	305,284		7,979,620
Family and Consumer Sciences	1300	2,323,217		43,358	889		2,367,464
Law	1400	301,526	440	20,307			322,273
Humanities(Letters)	1500	15,001,827		27,712			15,029,539
Library Science	1600	787,251					787,251
Mathematics	1700	9,699,474	7,395	49,985	27,588		9,784,442
Military Studies	1800						0
Physical Sciences	1900	7,249,786	17,926	127,681	58,078		7,453,471
Psychology	2000	2,383,365		2,000			2,385,365
Public and Protective Services	2100	719,719		1,270			720,989
Social Sciences	2200	10,826,426	6,614	56,491			10,889,531
Commercial Services	3000	3,319,365		121,625	8,264		3,449,254
Interdisciplinary Studies	4900	15,391,816	96,694	980,465	454,815		16,923,790
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,358,855					2,358,855
Sub-Total Instructional Activites		122,121,000	360,256	4,428,947	3,243,148		130,153,351
Total Expenditures for GF Activities*		126,246,553	149,917,347	40,577,253	8,692,525	20,015,510	345,449,188

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		24,369,670	580,200	1,401,869		26,351,739
Course and Curriculum Development	6020		149,069	16,156			165,225
Academic / Faculty Senate	6030		630,809	19,256			650,065
Other Instructional Administration & Governance	6090		2,907,610	535,822	21,398		3,464,830
Total Instructional Admin. & Governance		0	28,057,158	1,151,434	1,423,267	0	30,631,859
Instructional Support Services	6100						
Learning Center	6110	4,125,553	198,526	2,192,548	7,916		6,524,543
Library	6120		5,032,498	494,926	265,503		5,792,927
Media	6130		595,574				595,574
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,804,516	4,024,114	881,936		7,710,566
Other Instructional Support Services	6190		6,499,261	1,462,296	142,027		8,103,584
Total Instructional Support Services		4,125,553	15,130,375	8,173,884	1,297,382	0	28,727,194
Admissions and Records	6200		6,628,488	120,820	51,930		6,801,238
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,078,547	381,792	34,655		11,494,994
Matriculation and Student Assessment	6320		8,743,650	424,032	29,156		9,196,838
Transfer Programs	6330		1,380,320	24,809	20,663		1,425,792
Career Guidance	6340		572,029	27,085	947		600,061
Other Student Counseling and Guidance	6390		16,943	20,891			37,834
Total Student Counseling and Guidance		0	21,791,489	878,609	85,421	0	22,755,519

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: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		5,188,452	412,562	90,919		5,691,933
Extended Opportunity Programs and Services (EOPS)	6430		3,497,561	225,555	45,222	1,787,234	5,555,572
Health Services	6440		2,904,642	315,735	12,481		3,232,858
Student Personnel Administration	6450						0
Financial Aid Administration	6460		3,176,315	557,448	11,443		3,745,206
Job Placement Services	6470		703,505	38,024			741,529
Veterans Services	6480		1,046,502	103,649	37,596		1,187,747
Miscellaneous Student Services	6490		2,495,855	835,806	280,761	362,359	3,974,781
Total Other Student Services		0	19,012,832	2,488,779	478,422	2,149,593	24,129,626
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,616,340	2,153,839	368,479		5,138,658
Custodial Services	6530		8,552,002	396,895	82,276		9,031,173
Grounds Maintenance and Repairs	6550		1,885,801	235,785	5,350		2,126,936
Utilities	6570			6,284,153			6,284,153
Other Operations and Maintenance of Plant	6590		2,429,009	481,929	233,080		3,144,018
Total Operation and Maintenance of Plant	6500	0	15,483,152	9,552,601	689,185	0	25,724,938
Planning, Policymaking and Coordinations	6600		7,122,212	1,283,647	115,712		8,521,571

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,790,543	1,574,658	5,489		3,370,690
Fiscal Operations	6720		4,959,267	(691,531)	16,780		4,284,516
Human Resources Management	6730		2,655,105	1,144,245	7,699		3,807,049
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,991,900				2,991,900
Staff Development	6750		543,539	298,315	960		842,814
Staff Diversity	6760		907,289	303,595	27,515		1,238,399
Logistical Services	6770		4,396,308	229,042	82,605		4,707,955
Management Information Systems	6780		4,213,971	3,314,941	522,766		8,051,678
Other General Institutional Support Services	6790		6,487,368	1,649,527	35,460		8,172,355
Total General Institutional Support Services	6700	0	28,945,290	7,822,792	699,274	0	37,467,356
Community Services & Economic Development	6800						
Community Recreation	6810			182			182
Community Service Classes	6820		5,134	18,476			23,610
Community Use of Facilities	6830		251,322	1			251,323
Economic Development	6840		13,335	215,456	8,825		237,616
Other Community Services & Economic Development	6890		851,547	7,608			859,155
Total Community Services	6800	0	1,121,338	241,723	8,825	0	1,371,886

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		230,241	(15,416)			214,825
Child Development Centers	6920		17,084	2,637			19,721
Farm Operations	6930						0
Food Services	6940			3,411,821			3,411,821
Parking	6950		2,754,305	372,853	59,128		3,186,286
Student and Co-Curricular Activities	6960		965,335	520,779	17,632		1,503,746
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,966,965	4,292,674	76,760	0	8,336,399
Auxiliary Operations	7000						
Contract Education	7010			30,797			30,797
Other Auxiliary Operations	7090		187,153				187,153
Total Auxiliary Operations	7000	0	187,153	30,797	0	0	217,950

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		2,110,639	110,546	523,199	6,388,255	9,132,639
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					1,656,667	1,656,667
Other Outgo	7390					9,820,995	9,820,995
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,477,662	11,477,662
Sub-Total Non-Instructional Activites		4,125,553	149,557,091	36,148,306	5,449,377	20,015,510	215,295,837
Total Expenditures General Fund: activities *		126,246,553	149,917,347	40,577,253	8,692,525	20,015,510	345,449,188

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$225,179,863
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	25,220.84		
	2. 2022-2023 Second Period Actual FTES	26,429.22		
	3. 2022-2023 Population change factor (C2/C1)	1.0479		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$246,442,868
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)			\$246,442,868
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$246,442,868
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			146,412,144
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			99,096,285
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			112,340
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			156,030
H.	2023-2024 Appropriations Subject to Limit			\$245,864,739

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	(21,644)	0	21,747,133	11,259,731	21,725,489	11,259,731
State Revenues	8600	130,866,976	153,161,475	47,990,727	101,515,600	178,857,703	254,677,075
Local Revenues	8800	148,473,574	134,248,005	2,204,273	5,831,321	150,677,847	140,079,326
Total Revenues		279,318,906	287,409,480	71,942,133	118,606,652	351,261,039	406,016,132
EXPENDITURES:							
Academic Salaries	1000	106,858,219	111,608,763	11,406,614	9,765,500	118,264,833	121,374,263
Classified Salaries	2000	56,498,280	65,699,770	20,600,169	24,204,716	77,098,449	89,904,486
Employee Benefits	3000	70,718,032	70,599,073	10,082,586	11,563,554	80,800,618	82,162,627
Supplies and Materials	4000	2,364,321	4,518,180	3,411,417	16,268,554	5,775,738	20,786,734
Other Operating Expenses and Services	5000	17,498,637	43,090,535	17,302,878	49,099,917	34,801,515	92,190,452
Capital Outlay	6000	2,627,167	4,491,022	6,065,358	18,789,061	8,692,525	23,280,083
Total Expenditures		256,564,656	300,007,343	68,869,022	129,691,302	325,433,678	429,698,645
Excess /(Deficiency) of Revenues over Expenditures		22,754,250	(12,597,863)	3,073,111	(11,084,650)	25,827,361	(23,682,513)
Other Financing Sources	8900	1,965,821	4,374,813	2,545,525	3,092,104	4,511,346	7,466,917
Other Outgo	7000	15,308,341	22,191,403	4,707,169	1,913,668	20,015,510	24,105,071
Net Increase/(Decrease) in Fund Balance		9,411,730	(30,414,453)	911,467	(9,906,214)	10,323,197	(40,320,667)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	122,436,315	131,848,045	8,823,588	9,735,055	131,259,903	141,583,100
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	122,436,315		8,823,588		131,259,903	
Ending Fund Balance, June 30		131,848,045	101,433,592	9,735,055	(171,159)	141,583,100	101,262,433

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	214,051					
Local Revenues	8800	49,220,989	30,280,364				
Total Revenues		49,435,040	30,280,364	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	3,028,405					
Total Other Financing Sources		3,028,405	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	34,424,536	33,353,825				
Debt Interest and Other Service Charges	7120	13,366,850	16,151,538				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	47,791,386	49,505,363	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(44,762,981)	(49,505,363)	0	0	0	0
Net Increase/Decrease in Fund Balance		4,672,059	(19,224,999)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	44,477,957	49,177,555		0		0
Prior Years Adjustments	9020	27,539					
Adjusted Beginning Balance	9030	44,505,496			0		0
Ending Fund Balance, June 30		49,177,555	29,952,556	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					87,655	1,181,699
State Revenues	8600					206,921	212,885
Local Revenues	8800	114,554	250,000	263,172	320,000	397,457	350,000
Total Income		114,554	250,000	263,172	320,000	692,033	1,744,584
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					568,390	651,708
Employee Benefits	3000					223,658	270,489
Supplies and Materials	4000	2				20,213	141,120
Other Operating Expenses and Services	5000	1,534			60,000	139,984	1,013,017
Capital Outlay	6000		250,000	107,750	110,000	5,311	18,250
Total Expenditures		1,536	250,000	107,750	170,000	957,556	2,094,584
Excess /(Deficiency) of Revenues over Expenditures		113,018	0	155,422	150,000	(265,523)	(350,000)
Other Financing Sources	8900					265,523	350,000
Other Outgo	7000			172,400	150,000		
Net Increase/(Decrease) in Fund Balance		113,018	0	(16,978)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,271,707	5,384,725	2,577,081	2,560,103	103,076	103,076
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,271,707		2,577,081		103,076	
Ending Fund Balance, June 30		5,384,725	5,384,725	2,560,103	2,560,103	103,076	103,076

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	8,523,584	80,544,407				
Local Revenues	8800	7,098,585	1,000,000			3,872,925	6,477,743
Total Income		15,622,169	81,544,407	0	0	3,872,925	6,477,743
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	820,462	820,977				
Employee Benefits	3000	329,252	377,187				
Supplies and Materials	4000	62,391	15,149			87,743	296
Other Operating Expenses and Services	5000	2,188,257	1,707,813			907,028	2,499,657
Capital Outlay	6000	17,153,004	147,193,983			10,472,673	380,311,762
Total Expenditures		20,553,366	150,115,109	0	0	11,467,444	382,811,715
Excess /(Deficiency) of Revenues over Expenditures		(4,931,197)	(68,570,702)	0	0	(7,594,519)	(376,333,972)
Other Financing Sources	8900	12,260,315	10,463,267			150,000,000	174,993,312
Other Outgo	7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		6,329,118	(59,107,435)	0	0	142,405,481	(201,340,660)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	67,837,845	74,166,963	0	0	58,935,179	201,340,660
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	67,837,845		0		58,935,179	
Ending Fund Balance, June 30		74,166,963	15,059,528	0	0	201,340,660	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	7,205,648	7,413,821				
Other Financing Sources	8900						
Total Income		7,205,648	7,413,821	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	279,437	301,403				
Employee Benefits	3000	5,468,892	6,059,078				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	3,167,712	3,483,317				
Capital Outlay	6000						
Total Expenditures		8,916,041	9,844,298	0	0		
Net Profit or Loss		(1,710,393)	(2,430,477)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,710,393)	(2,430,477)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,143,383	25,432,990		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,143,383		0			
Ending Fund Balance, June 30		25,432,990	23,002,513	0	0		

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	218,524	413,000	44,037	80,000		
Total Income		218,524	413,000	44,037	80,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	167,932	167,884				
Employee Benefits	3000	38,341	44,792				
Supplies and Materials	4000	32,719	34,811				
Other Operating Expenses and Services	5000	70,115	172,513	28,136	55,000		
Capital Outlay	6000	30,485	3,000				
Total Expenditures		339,592	423,000	28,136	55,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(121,068)	(10,000)	15,901	25,000	0	0
Other Financing Sources	8900	9,976	25,000				
Other Outgo	7000	15,000	15,000	9,976	25,000		
Net Increase/(Decrease) in Fund Balance		(126,092)	0	5,925	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	939,266	813,174	178,075	184,000		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	939,266		178,075		0	
Ending Fund Balance, June 30		813,174	813,174	184,000	184,000	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	55,760,354	58,312,560				
State Revenues	8600	18,814,898	24,380,771				
Local Revenues	8800	264,732					
Total Income		74,839,984	82,693,331	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,114					
Capital Outlay	6000						
Total Expenditures		4,114	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		74,835,870	82,693,331	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	74,835,870	82,693,331				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,448,780	504,482
Total Income		0	0	3,448,780	504,482
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				351,113
Employee Benefits	3000				145,632
Supplies and Materials	4000			15,363	274,217
Other Operating Expenses and Services	5000			856,552	527,435
Capital Outlay	6000				14,165
Total Expenditures		0	0	871,915	1,312,562
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,576,865	(808,080)
Other Financing Sources	8900			367,168	361,533
Other Outgo	7000			1,569,050	1,617,138
Net Increase/(Decrease) in Fund Balance		0	0	1,374,983	(2,063,685)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	7,068,486	8,443,469
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		7,068,486	
Ending Fund Balance, June 30		0	0	8,443,469	6,379,784

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	265,523
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	12,260,315
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	179,768
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	172,400
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	260,618
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	9,976

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			6,122,965		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			6,122,965		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		7,605,650			3,791,517		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	12,014		12,014
Books, Magazines, & Periodicals	4200				0	28,783		28,783
Instructional Supplies & Materials	4300				0	1,010,846		1,010,846
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,051,643		1,051,643
Other Operating Expenses and Services	5000		7,605,650		7,605,650	465,597		8,071,247
Capital Outlay	6000							
Library Books	6300				0	154,771		154,771
Equipment	6400							
Equipment - Additional	6410				0	67,878		67,878
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	222,649		222,649
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		1,484	1,484
Total Other Outgo	7000	0	0	0	0		1,484	1,484
Total Expenditures		0	7,605,650	0	7,605,650	1,739,889	1,484	9,347,023
Ending Balance					8,209	8,173,109		8,181,318

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			8,173,109		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			8,173,109		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,814,577			1,958,472		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	50,549		50,549
Books, Magazines, & Periodicals	4200				0	29,217		29,217
Instructional Supplies & Materials	4300				0	9,684,694		9,684,694
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	9,764,460		9,764,460
Other Operating Expenses and Services	5000		4,822,786		4,822,786	300,240		5,123,026
Capital Outlay	6000							
Library Books	6300				0	59,709		59,709
Equipment	6400							
Equipment - Additional	6410				0	7,172		7,172
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	66,881		66,881
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,822,786	0	4,822,786	10,131,581		14,954,367
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

EPA Revenue	26,518,087
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	26,518,087	0	0	26,518,087
TOTAL		26,518,087	0	0	26,518,087

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	17,431,362	14,000,149	31,431,511	N/A	N/A
2023-2024	19,398,107	17,260,097	36,658,204	5,226,693	16.63%
2024-2025	19,398,107	17,919,966	37,318,073	659,869	1.80%
2025-2026	19,398,107	18,308,124	37,706,231	388,158	1.04%
2026-2027	19,398,107	18,566,896	37,965,003	258,772	0.69%
2027-2028	19,398,107	18,566,896	37,965,003		0.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
We have designated prior base augmentations to address the prior rate increases. The cumulative impacts of the rate increases have been incorporated in the budget and we expect to be in a surplus position for both 2023-24 and 2024-25. We have been tracking the PERS/STRS increases for future year and will incorporate the increases into on-going operations of the District. The District has concerns after 2024-25, if enrollments do not return operating expenses will need to be reduced accordingly.
Does the district have an irrevocable trust?
Yes