

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

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: Erika Almaraz

Electronic Certification Date: Friday, October 10, 2025

Contact: Erika Almaraz Executive Director, Fiscal Affairs

(714) 808-4751 Ext: ealmaraz@nocco.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.

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 860

Name: NORTH ORANGE

Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	ECS 84362 A	ECS 84362 B	Excluded	
	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries				
Contract or Regular	1100	55,301,320	55,301,320	55,301,320
Other	1300	41,604,293	41,604,293	41,604,293
Total Instructional Salaries		96,905,613	96,905,613	0
Non-Instructional Salaries				
Contract or Regular	1200		24,709,251	923,802
Other	1400		3,243,014	3,243,014
Total Non-Instructional Salaries		0	27,952,265	923,802
Total Academic Salaries		96,905,613	124,857,878	923,802
Classified Salaries				
Non-Instructional Salaries				
Regular Status	2100		52,992,306	2,552,512
Other	2300		5,068,036	254,072
Total Non-Instructional Salaries		0	58,060,342	2,806,584
Instructional Aides				
Regular Status	2200	5,221,161	5,221,161	5,221,161
Other	2400	1,517,533	1,517,533	1,517,533
Total Instructional Aides		6,738,694	6,738,694	0
Total Classified Salaries		6,738,694	64,799,036	2,806,584
Employee Benefits	3000	43,404,737	84,183,958	1,542,769
Supplies and Materials	4000		1,929,967	148,752
Other Operating Expenses	5000		22,999,196	579,104
Equipment Replacement	6420			0
Total Expenditures Prior to Exclusions		147,049,044	298,770,035	6,001,011
				304,771,046

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 860

Name: NORTH ORANGE

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Activities to Exclude	TOP Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Staff—Retirees' Benefits and Retirement Incentives	5900	2,778,030	2,778,030		2,778,030
Student Health Services Above Amount Collected	6441		11,763		11,763
Student Transportation	6491		182,023		182,023
Noninstructional Staff—Retirees' Benefits and Retirement Incentives	6740		3,311,801		3,311,801
Objects to Exclude	Object Code				
Rents and Leases	5060		322,233		322,233
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		4,925,764		4,925,764

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
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				
Total Exclusions		2,778,030	11,531,614	0	11,531,614
Total for ECS 84362, 50% Law		144,271,014	287,238,421	6,001,011	293,239,432
Percent of CEE (Instructional Salary Cost / Total CEE)		50.23%	100.00%		
50% of Current Expense of Education			143,619,210		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		144,271,014	287,238,421	6,001,011	293,239,432
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		147,049,044	298,770,035	6,001,011	304,771,046
Capital Expenditures	6000	524,193	1,640,358	161,644	1,802,002
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		147,573,237	300,410,393	6,162,655	306,573,048

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1		1
In County Treasury	9112	127,295,707	29,279,471	156,575,178
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	15,202,436	9,263,706	24,466,142
Due from Other Funds	9140	6,810,647	122,848	6,933,495
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	37,953		37,953
Prepaid Items	9220			0
TOTAL ASSETS		149,496,744	38,666,025	188,162,769
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,748,926	1,635,741	17,384,667
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	7,559,038	83,592	7,642,630
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	5,685,908		5,685,908
Deferred Revenues	9570	804,600	28,791,165	29,595,765
TOTAL LIABILITIES		29,798,472	30,510,498	60,308,970

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

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)				
Nonspendable Fund Balance	9751	187,953		187,953
Restricted Fund Balance	9752		8,155,527	8,155,527
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	67,176,996		67,176,996
Total Designated Fund Balance		67,364,949	8,155,527	75,520,476
Uncommitted Fund Balance	9790	52,333,323		52,333,323
TOTAL FUND EQUITY		119,698,272	8,155,527	127,853,799
TOTAL LIABILITIES AND FUND EQUITY		149,496,744	38,666,025	188,162,769

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

For Year Ended June 30, 2025

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	32,995,715		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	275,094		
Due from Other Funds	9140			
TOTAL ASSETS		33,270,809	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

For Year Ended June 30, 2025

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	9751	33,270,809		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		33,270,809	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		33,270,809	0	0
TOTAL LIABILITIES AND FUND EQUITY		33,270,809	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	6,486,152	3,508,543				
In County Treasury	9112			21,005			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	911,778		168,884			
Due from Other Funds	9140			95,112			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		7,397,930	3,508,543	285,001	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	27,885	667	27,969			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		10,000	119,959			
Temporary Loans	9550	1,742,903					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			33,962			
TOTAL LIABILITIES		1,770,788	10,667	181,890	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	9751	0	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	5,627,142	3,497,876	103,111	0	0	0
Total Designated Fund Balance		5,627,142	3,497,876	103,111	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		5,627,142	3,497,876	103,111	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,397,930	3,508,543	285,001	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

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	1,975,616		
In County Treasury	9112	77,588,612		144,857,529
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	7,156,847		510,868
Due from Other Funds	9140	62,878		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			1,013,457
TOTAL ASSETS		86,783,953	0	146,381,854
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,129,685		9,046,362
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	291,828		3,306
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		7,421,513	0	9,049,668

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2025

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)				
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	79,362,440		137,332,186
Total Designated Fund Balance		79,362,440	0	137,332,186
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		79,362,440	0	137,332,186
TOTAL LIABILITIES AND FUND EQUITY		86,783,953	0	146,381,854

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 860

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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

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	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

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	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					
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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	16,879,775	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	92,428	
Due from Other Funds	9140	7,261,616	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets			
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		24,308,819	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2025

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	1,809,652	
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		1,809,652	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	1,809,652	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)			
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	22,424,167	
Total Designated Fund Balance		22,499,167	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity			
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		22,499,167	0
TOTAL LIABILITIES AND FUND EQUITY		24,308,819	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	362,037	223,651		8,052	45,240			16,461,358
In County Treasury	9112				10,466,137				3,838,398
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	479,709							2,523,565
Accounts Receivable	9130	26,532	14,747		2,941,297	24,981			15,653,222
Due from Other Funds	9140				223,023				10,000
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
Fixed Assets									
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		868,278	238,398	0	13,638,509	70,221	0	0	38,487,043

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	63,452	16,729		11,152,689				8,540,244
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				518,403				6,000,000
Temporary Loans	9550	178,114				70,221			20,275,909
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,899,709				
Total Current Liabilities and Deferred Revenue		241,566	16,729	0	13,570,801	70,221	0	0	34,816,153
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	241,566	16,729	0	13,570,801	70,221	0	0	34,816,153

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
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)									
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	626,712	221,669		67,708				3,670,890
Total Designated Fund Balance		626,712	221,669	0	67,708	0	0	0	3,670,890
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		626,712	221,669	0	67,708	0	0	0	3,670,890
TOTAL LIABILITIES AND FUND EQUITY		868,278	238,398	0	13,638,509	70,221	0	0	38,487,043

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,122,956	1,122,956
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		165,256	165,256
Student Financial Aid	8150		95,023	95,023
Veterans Education	8160		130,580	130,580
Vocational and Technical Education Act (VATEA)	8170		2,151,999	2,151,999
Other Federal Revenues	8190		6,414,429	6,414,429
Total Federal Revenues	8100	0	10,080,243	10,080,243
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	69,095,883		69,095,883
Other General Apportionment	8613	11,443,068		11,443,068
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,344,741	4,344,741
Disabled Students Programs and Services(DSPS)	8623		5,369,156	5,369,156
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,079,295	1,079,295
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		47,926,130	47,926,130

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	52,413,192		52,413,192
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,473,377	2,473,377
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	353,916		353,916
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,925,764	2,357,682	7,283,446
State Mandated Costs	8685	1,127,149		1,127,149
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,172,679	1,499,495	10,672,174
Total State Revenues	8600	148,531,651	65,049,876	213,581,527

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	92,815,593		92,815,593
Tax Allocation, Supplemental Roll	8812	2,443,988		2,443,988
Tax Allocation, Unsecured Roll	8813	2,975,855		2,975,855
Prior Years Taxes	8816	1,418,496		1,418,496
Education Revenues Augmentation Fund (ERAF)	8817	12,763,498		12,763,498
Redevelopment Agency Funds - Pass Through	8818	3,315,159		3,315,159
Redevelopment Agency Funds - Residual	8819	15,423,570		15,423,570
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	71,385		71,385
Other Contract Services	8832	82,272	434,253	516,525
Sales and Commissions	8840	236,844		236,844
Rentals and Leases	8850	1,442,462		1,442,462
Interest and Investment Income	8860	8,829,765		8,829,765
Student Fees and Charges	8870			
Community Services Classes	8872	11,064		11,064
Dormitory	8873			0
Enrollment	8874	11,831,142		11,831,142
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	21,634	1,636,730	1,658,364
Instructional Materials Fees and Sales of Materials	8877	5,495		5,495
Insurance	8878			0
Student Records	8879	64,348		64,348
Nonresident Tuition	8880	3,978,828		3,978,828
Parking Services and Public Transportation	8881		1,569,320	1,569,320
Baccalaureate Degree Program Fee	8882	21,271		21,271
Other Student Fees and Charges	8885	4,994		4,994
Other Local Revenues	8890	2,380,007	147,555	2,527,562
Total Local Revenues	8800	160,137,670	3,787,858	163,925,528
Total Revenues		308,669,321	78,917,977	387,587,298

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	2,736		2,736
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	9,126,724	5,806,912	14,933,636
Total Other Financing Sources	8900	9,129,460	5,806,912	14,936,372
Total Revenues and Other Financing Sources		317,798,781	84,724,889	402,523,670

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: 2024-2025

Budget Year: 2025-2026

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	251,511	17,394	36,581			305,486
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	6,345,852	5,376	326,643	362,630		7,040,501
Business and Management	0500	5,177,672	153,986	202,202	16,091		5,549,951
Media and Communications	0600	1,145,128	10,574	49,028	69,658		1,274,388
Information Technology	0700	4,011,608	121,360	75,080	340,126		4,548,174
Education	0800	8,666,321	610,768	837,084	67,800		10,181,973
Engineering and Industrial Technologies	0900	8,169,360	164,939	784,195	869,889		9,988,383
Fine and Applied Arts	1000	16,070,478	237,250	707,933	697,573		17,713,234
Foreign language	1100	2,527,569	1,839				2,529,408
Health	1200	8,399,253	450	336,054	444,827		9,180,584
Family and Consumer Sciences	1300	2,563,438			16,082		2,579,520
Law	1400	433,034			51,838		484,872
Humanities(Letters)	1500	16,418,701			33,835	1,357	16,453,893
Library Science	1600	772,151	60,035	4,846			837,032
Mathematics	1700	10,652,095	5,006	107,582	118,004		10,882,687
Military Studies	1800						0
Physical Sciences	1900	7,903,491	11,192	219,837	51,471		8,185,991
Psychology	2000	2,846,129					2,846,129
Public and Protective Services	2100	853,464	6,702	1,529			861,695
Social Sciences	2200	13,113,744	223,670	202,149	101,250		13,640,813
Commercial Services	3000	4,348,338	20,229	198,436	19,025		4,586,028
Interdisciplinary Studies	4900	22,775,032	134,165	640,243	371,383		23,920,823
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,778,030					2,778,030
Sub-Total Instructional Activities		146,222,399	1,784,935	4,831,177	3,531,084		156,369,595
Total Expenditures for GF Activities*		150,795,283	179,182,817	40,733,374	10,209,950	33,269,690	414,191,114

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		28,640,732	3,760,331	1,624,339		34,025,402
Course and Curriculum Development	6020		467,979	18,516			486,495
Academic / Faculty Senate	6030		713,517	19,292			732,809
Other Instructional Administration & Governance	6090		3,418,818	1,327,156	4,885		4,750,859
Total Instructional Admin. & Governance		0	33,241,046	5,125,295	1,629,224	0	39,995,565
Instructional Support Services	6100						
Learning Center	6110	4,572,884	530,605	325,454	20,325		5,449,268
Library	6120		5,686,980	447,095	205,352		6,339,427
Media	6130		563,643	4,563			568,206
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		3,437,610	1,134,682	275,450		4,847,742
Other Instructional Support Services	6190		8,272,839	983,940	303,072		9,559,851
Total Instructional Support Services		4,572,884	18,491,677	2,895,734	804,199	0	26,764,494
Admissions and Records	6200		7,656,327	263,819	4,429		7,924,575
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		13,071,594	310,752	12,264		13,394,610
Matriculation and Student Assessment	6320		9,350,489	728,530	396		10,079,415
Transfer Programs	6330		1,484,219	33,330	4,076		1,521,625
Career Guidance	6340		624,591	19,246			643,837
Other Student Counseling and Guidance	6390		1,206,237	26,724	28,613		1,261,574
Total Student Counseling and Guidance		0	25,737,130	1,118,582	45,349	0	26,901,061

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: 2024-2025

Budget Year: 2025-2026

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		7,370,215	443,326	134,075	31,004	7,978,620
Extended Opportunity Programs and Services (EOPS)	6430		4,229,688	326,543	7,370	3,693,509	8,257,110
Health Services	6440		2,748,662	174,918	12,705		2,936,285
Student Personnel Administration	6450						0
Financial Aid Administration	6460		3,997,770	579,293	5,817		4,582,880
Job Placement Services	6470		743,676	33,230	8,186		785,092
Veterans Services	6480		859,893	166,154	2,525		1,028,572
Miscellaneous Student Services	6490		3,653,345	1,109,467	512,026	472,630	5,747,468
Total Other Student Services		0	23,603,249	2,832,931	682,704	4,197,143	31,316,027
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,125,549	2,155,186	338,872		5,619,607
Custodial Services	6530		10,059,315	465,274	37,355		10,561,944
Grounds Maintenance and Repairs	6550		2,376,499	310,554	2,057		2,689,110
Utilities	6570			8,674,394			8,674,394
Other Operations and Maintenance of Plant	6590		2,656,370	481,751	14,700		3,152,821
Total Operation and Maintenance of Plant	6500	0	18,217,733	12,087,159	392,984	0	30,697,876
Planning, Policymaking and Coordinations	6600		9,274,911	2,046,285	98,282		11,419,478

* 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: 2024-2025

Budget Year: 2025-2026

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		1,798,015	1,096,074	12,929		2,907,018
Fiscal Operations	6720		5,911,717	53,399	61,424		6,026,540
Human Resources Management	6730		3,014,638	1,033,185	24,149		4,071,972
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,311,801				3,311,801
Staff Development	6750		693,134	295,230			988,364
Staff Diversity	6760		1,784,390	444,023			2,228,413
Logistical Services	6770		4,931,949	17,818	43,820		4,993,587
Management Information Systems	6780		5,328,471	3,759,376	192,756		9,280,603
Other General Institutional Support Services	6790		5,610,107	1,125,386	6,665		6,742,158
Total General Institutional Support Services	6700	0	32,384,222	7,824,491	341,743	0	40,550,456
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		12,854	4,676			17,530
Community Use of Facilities	6830		282,668				282,668
Economic Development	6840		17,042	520,450			537,492
Other Community Services & Economic Development	6890		743,499	7,094			750,593
Total Community Services	6800	0	1,056,063	532,220	0	0	1,588,283

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		263,745				263,745
Child Development Centers	6920		48,944				48,944
Farm Operations	6930		78,703				78,703
Food Services	6940		256,330	65,460			321,790
Parking	6950		3,460,436	325,909	11,807		3,798,152
Student and Co-Curricular Activities	6960		1,217,212	678,331	31,988		1,927,531
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	5,325,370	1,069,700	43,795	0	6,438,865
Auxiliary Operations	7000						
Contract Education	7010			8,674			8,674
Other Auxiliary Operations	7090		222,564				222,564
Total Auxiliary Operations	7000	0	222,564	8,674	0	0	231,238

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: 2024-2025

Budget Year: 2025-2026

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		2,187,590	97,307	2,636,157	10,042,000	14,963,054
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					170,054	170,054
Student Aid	7320					4,840,555	4,840,555
Other Outgo	7390					14,019,938	14,019,938
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	19,030,547	19,030,547
Sub-Total Non-Instructional Activities		4,572,884	177,397,882	35,902,197	6,678,866	33,269,690	257,821,519
Total Expenditures General Fund: activities *		150,795,283	179,182,817	40,733,374	10,209,950	33,269,690	414,191,114

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$243,410,596
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
1.	2023-2024 Second Period Actual FTES	29,230.77		
2.	2024-2025 Second Period Actual FTES	31,277.37		
3.	2024-2025 Population change factor (C2/C1)	1.0700		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$277,222,275
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)			\$277,222,275
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$277,222,275
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			152,551,576
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			257,587
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			222,674
H.	2025-2026 Appropriations Subject to Limit			\$252,082,774

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		0	10,080,243	7,600,374	10,080,243	7,600,374
State Revenues	8600	148,531,651	160,526,096	65,049,876	69,278,729	213,581,527	229,804,825
Local Revenues	8800	160,137,670	133,511,640	3,787,858	4,262,893	163,925,528	137,774,533
Total Revenues		308,669,321	294,037,736	78,917,977	81,141,996	387,587,298	375,179,732
EXPENDITURES:							
Academic Salaries	1000	125,781,680	123,096,320	12,367,419	11,734,915	138,149,099	134,831,235
Classified Salaries	2000	67,605,620	73,614,803	25,450,108	24,919,756	93,055,728	98,534,559
Employee Benefits	3000	85,726,727	87,220,488	13,046,546	13,731,146	98,773,273	100,951,634
Supplies and Materials	4000	2,078,719	3,125,222	3,027,046	8,500,958	5,105,765	11,626,180
Other Operating Expenses and Services	5000	23,578,300	41,058,763	12,049,309	24,838,865	35,627,609	65,897,628
Capital Outlay	6000	1,802,002	2,466,049	8,407,948	5,517,102	10,209,950	7,983,151
Total Expenditures		306,573,048	330,581,645	74,348,376	89,242,742	380,921,424	419,824,387
Excess /(Deficiency) of Revenues over Expenditures		2,096,273	(36,543,909)	4,569,601	(8,100,746)	6,665,874	(44,644,655)
Other Financing Sources	8900	9,129,460	14,426,561	5,806,912	2,754,762	14,936,372	17,181,323
Other Outgo	7000	21,951,430	13,447,656	11,318,260	2,663,476	33,269,690	16,111,132
Net Increase/(Decrease) in Fund Balance		(10,725,697)	(35,565,004)	(941,747)	(8,009,460)	(11,667,444)	(43,574,464)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	131,423,487	119,698,272	9,097,274	8,155,527	140,520,761	127,853,799
Prior Years Adustments	9020	(999,518)				(999,518)	
Adjusted Beginning Balance	9030	130,423,969		9,097,274		139,521,243	
Ending Fund Balance, June 30		119,698,272	84,133,268	8,155,527	146,067	127,853,799	84,279,335

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	129,479					
Local Revenues	8800	32,758,518	36,379,701				
Total Revenues		32,887,997	36,379,701	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	10,672,113	17,537,171				
Debt Interest and Other Service Charges	7120	21,433,149	16,143,655				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	32,105,262	33,680,826	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(32,105,262)	(33,680,826)	0	0	0	0
Net Increase/Decrease in Fund Balance		782,735	2,698,875	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	32,397,345	33,270,809		0		0
Prior Years Adjustments	9020	90,729					
Adjusted Beginning Balance	9030	32,488,074		0		0	
Ending Fund Balance, June 30		33,270,809	35,969,684	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					335,008	555,674
State Revenues	8600					220,234	526,807
Local Revenues	8800	346,984		876,505	610,000	535,419	406,000
Total Income		346,984	0	876,505	610,000	1,090,661	1,488,481
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					743,510	684,300
Employee Benefits	3000					286,503	320,651
Supplies and Materials	4000					20,727	110,080
Other Operating Expenses and Services	5000	4,199	5,000	2,923	60,000	382,248	552,534
Capital Outlay	6000				50,000	10,969	20,218
Total Expenditures		4,199	5,000	2,923	110,000	1,443,957	1,687,783
Excess /(Deficiency) of Revenues over Expenditures		342,785	(5,000)	873,582	500,000	(353,296)	(199,302)
Other Financing Sources	8900					353,331	350,000
Other Outgo	7000			255,500	150,000		
Net Increase/(Decrease) in Fund Balance		342,785	(5,000)	618,082	350,000	35	150,698
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	5,284,357	5,627,142	2,879,794	3,497,876	103,076	103,111
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	5,284,357		2,879,794		103,076	
Ending Fund Balance, June 30		5,627,142	5,622,142	3,497,876	3,847,876	103,111	253,809

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	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: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	29,362,934	39,758,646				
Local Revenues	8800	8,950,295	1,800,588			10,151,040	3,500,000
Total Income		38,313,229	41,559,234	0	0	10,151,040	3,500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	845,144	1,009,332				
Employee Benefits	3000	396,851	509,835				
Supplies and Materials	4000	156,957	9,298			9,530	748
Other Operating Expenses and Services	5000	718,726	705,619			58,502	1,733,019
Capital Outlay	6000	44,611,139	99,415,334			65,125,898	304,214,075
Total Expenditures		46,728,817	101,649,418	0	0	65,193,930	305,947,842
Excess /(Deficiency) of Revenues over Expenditures		(8,415,588)	(60,090,184)	0	0	(55,042,890)	(302,447,842)
Other Financing Sources	8900	10,669,229	11,462,837				174,000,000
Other Outgo	7000	1,337,000	10,468,727				
Net Increase/(Decrease) in Fund Balance		916,641	(59,096,074)	0	0	(55,042,890)	(128,447,842)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	78,841,439	79,362,440	0	0	193,470,704	137,332,186
Prior Years Adustments	9020	(395,640)				(1,095,628)	
Adjusted Beginning Balance	9030	78,445,799		0		192,375,076	
Ending Fund Balance, June 30		79,362,440	20,266,366	0	0	137,332,186	8,884,344

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	8,469,698	7,917,859				
Other Financing Sources	8900						
Total Income		8,469,698	7,917,859	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	352,761	291,706				
Employee Benefits	3000	6,240,743	5,881,833				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	2,881,877	4,650,550				
Capital Outlay	6000						
Total Expenditures		9,475,381	10,824,589	0	0		
Net Profit or Loss		(1,005,683)	(2,906,730)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,005,683)	(2,906,730)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,614,743	22,499,167		0		
Prior Years Adjustments	9020	(109,893)					
Adjusted Beginning Balance	9030	23,504,850		0			
Ending Fund Balance, June 30		22,499,167	19,592,437	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	188,040	326,500	48,250	78,000		
Total Income		188,040	326,500	48,250	78,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	159,517	128,370				
Employee Benefits	3000	50,409	10,526				
Supplies and Materials	4000	24,270	46,700				
Other Operating Expenses and Services	5000	117,777	133,904	16,875	70,000		
Capital Outlay	6000						
Total Expenditures		351,973	319,500	16,875	70,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(163,933)	7,000	31,375	8,000	0	0
Other Financing Sources	8900	9,260	8,000	1,656			
Other Outgo	7000	15,000	15,000	10,916	8,000		
Net Increase/(Decrease) in Fund Balance		(169,673)	0	22,115	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	796,385	626,712	199,554	221,669		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	796,385		199,554		0	
Ending Fund Balance, June 30		626,712	626,712	221,669	221,669	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	69,382,098	57,359,659				
State Revenues	8600	27,386,525	24,694,660				
Local Revenues	8800	514,755					
Total Income		97,283,378	82,054,319	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,749	1,767,724				
Capital Outlay	6000						
Total Expenditures		3,749	1,767,724	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		97,279,629	80,286,595	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	97,261,921	80,286,595				
Net Increase/(Decrease) in Fund Balance		17,708	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	67,708	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		67,708	67,708	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,664,468	497,482
Total Income		0	0	2,664,468	497,482
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				271,106
Employee Benefits	3000				113,496
Supplies and Materials	4000			33,720	274,258
Other Operating Expenses and Services	5000			1,338,843	487,635
Capital Outlay	6000			960	14,165
Total Expenditures		0	0	1,373,523	1,160,660
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,290,945	(663,178)
Other Financing Sources	8900			270,500	166,533
Other Outgo	7000			6,000,000	6,009,415
Net Increase/(Decrease) in Fund Balance		0	0	(4,438,555)	(6,506,060)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	8,109,445	3,670,890
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		8,109,445	
Ending Fund Balance, June 30		0	0	3,670,890	(2,835,170)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	353,331
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,332,229
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	245,500
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	493,299
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	9,260
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	6,000,000

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 860

L10 GENERAL FUND

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted		Restricted Prop 20			
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209		10,076,264		
Adjustments	9020		0		0		
Adjusted Beginning Balance	9030		8,209		10,076,264		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,925,764		2,357,682		
		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	34,736	34,736
Books, Magazines, & Periodicals	4200				0	74,644	74,644
Instructional Supplies & Materials	4300				0	1,508,957	1,508,957
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,618,337	1,618,337
Other Operating Expenses and Services	5000		4,925,764		4,925,764	1,138,450	6,064,214
Capital Outlay	6000						
Library Books	6300				0	166,720	166,720
Equipment	6400						
Equipment - Additional	6410				0	258,886	258,886
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	425,606	425,606
Other Outgo	7000				0		0
Direct Aid to Students	7500				0	1,628,964	1,628,964
Total Other Outgo	7000	0	0	0	0	1,628,964	1,628,964
Total Expenditures		0	4,925,764	0	4,925,764	3,182,393	1,628,964
Ending Balance					8,209	7,622,589	7,630,798

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: 2024-2025

Budget Year: 2025-2026

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		7,622,589		
Adjustments	9020		0		0		
Adjusted Beginning Balance	9030		8,209		7,622,589		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		6,108,078		2,636,118		
		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	
Expenditures							
Academic Salaries	1000					0	
Classified Salaries	2000					0	
Employee Benefits	3000					0	
Supplies & Materials	4000						
Software	4100					0	32,484
Books, Magazines, & Periodicals	4200					0	34,832
Instructional Supplies & Materials	4300					0	6,602,460
Noninstructional Supplies & Mtrls	4400					0	0
Total Supplies and Materials		0	0	0	0	6,669,776	6,669,776
Other Operating Expenses and Services	5000		6,116,287		6,116,287	2,465,872	8,582,159
Capital Outlay	6000						
Library Books	6300					0	179,181
Equipment	6400						
Equipment - Additional	6410					0	467,222
Equipment - Replacement	6420					0	0
Total Capital Outlay		0	0	0	0	646,403	646,403
Other Outgo	7000					0	0
Direct Aid to Students	7500					0	476,656
Total Other Outgo	7000	0	0	0	0	476,656	476,656
Total Expenditures		0	6,116,287	0	6,116,287	9,782,051	476,656
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

EPA Revenue	52,413,192
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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	52,413,192	0	0	52,413,192
TOTAL		52,413,192	0	0	52,413,192

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2024-2025	20,281,401	16,753,864	37,035,265	N/A	N/A
2025-2026	21,138,684	18,234,073	39,372,757	2,337,492	6.31%
2026-2027	21,138,684	18,295,284	39,433,968	61,211	0.16%
2027-2028	21,138,684	18,907,394	40,046,078	612,110	1.55%
2028-2029	21,138,684	18,635,345	39,774,029	-272,049	-0.68%
2029-2030	21,138,684	18,635,345	39,774,029		0.00%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

The cumulative impacts of the rate increases through 2025-26 have been incorporated in the budget and we expect to be in a surplus position for 2025-26. We have been tracking the PERS/STRS increases for future year and will incorporate the increases into on-going operations of the District as we do for all expenses.

Does the district have an irrevocable trust?

Yes