

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-31 IQ

VIEW QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2019-2020

District: (860) NORTH ORANGE

Quarter Ended: (Q1) Sep 30, 2019

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2016-17	Actual 2017-18	Actual 2018-19	Projected 2019-2020

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	221,215,270	230,355,433	244,818,724	232,698,719
A.2	Other Financing Sources (Object 8900)	61,734,006	1,081,156	1,318,197	1,029,944
A.3	Total Unrestricted Revenue (A.1 + A.2)	282,949,276	231,436,589	246,136,921	233,728,663
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	266,941,933	208,361,366	223,669,028	235,971,115
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,971,484	3,169,502	4,817,194	7,721,249
B.3	Total Unrestricted Expenditures (B.1 + B.2)	269,913,417	211,530,868	228,486,222	243,692,364
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	13,035,859	19,905,721	17,650,699	-9,963,701
D.	Fund Balance, Beginning	46,128,360	59,164,219	79,069,940	96,720,639
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	46,128,360	59,164,219	79,069,940	96,720,639
E.	Fund Balance, Ending (C. + D.2)	59,164,219	79,069,940	96,720,639	86,756,938
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	21.9%	37.4%	42.3%	35.6%

II. Annualized Attendance FTES: This data is being captured in CCFS-320 and is no longer required here.

G.1	Annualized FTES (excluding apprentice and non-resident)				
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III. Total General Fund Cash Balance (Unrestricted and Restricted)		As of the specified quarter ended for each fiscal year			
		2016-17	2017-18	2018-19	2019-2020
H.1	Cash, excluding borrowed funds		65,256,137	96,702,201	117,459,354
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	70,365,051	65,256,137	96,702,201	117,459,354

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	232,698,719	232,698,719	46,995,812	20.2%
I.2	Other Financing Sources (Object 8900)	1,029,944	1,029,944	7	0%
I.3	Total Unrestricted Revenue (I.1 + I.2)	233,728,663	233,728,663	46,995,819	20.1%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	235,971,115	236,280,037	46,920,419	19.9%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,721,249	7,712,327	25,895	0.3%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	243,692,364	243,992,364	46,946,314	19.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-9,963,701	-10,263,701	49,505	
L	Adjusted Fund Balance, Beginning	96,720,639	96,720,639	96,720,639	
L.1	Fund Balance, Ending (C. + L.2)	86,756,938	86,456,938	96,770,144	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	35.6%	35.4%		

V. Has the district settled any employee contracts during this quarter? **NO**

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Academic				Classified	
	Total Cost Increase	% *	Permanent		Temporary		Total Cost Increase	% *
			Total Cost Increase	% *	Total Cost Increase	% *		
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
Year 1:								
Year 2:								
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**
 This year? **NO**
 Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)