

CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q  
CERTIFY QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2015-2016

Quarter Ended: (Q1) Sep 30, 2015

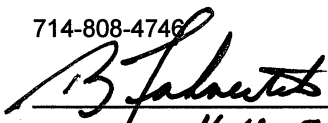
District: (860) NORTH ORANGE

Your Quarterly Data is Certified for this quarter.


**Chief Business Officer**

**CBO Name:** Brian Fahnestock

**CBO Phone:** 714-808-4746

**CBO Signature:**   
**Date Signed:** 11-16-15

**Chief Executive Officer Name:** Fred Williams

**CEO Signature:**   
**Date Signed:** 11/16/15

**Electronic Cert Date:** 11/12/2015

**District Contact Person**

**Name:** Rodrigo Garcia

**Title:** District Director, Fiscal Affairs

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CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q**

**VIEW QUARTERLY DATA**

**CHANGE THE PERIOD** ▼

**Fiscal Year: 2015-2016**

**District: (860) NORTH ORANGE**

**Quarter Ended: (Q1) Sep 30, 2015**

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-2016
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	158,388,978	171,384,348	180,429,355	218,450,604
A.2	Other Financing Sources (Object 8900)	57,224	14,225	41,568	2,549,514
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>158,446,202</b>	<b>171,398,573</b>	<b>180,470,923</b>	<b>221,000,118</b>
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	156,512,817	160,353,104	170,774,281	191,931,468
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,603,893	9,538,770	11,337,715	15,959,439
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>163,116,710</b>	<b>169,891,874</b>	<b>182,111,996</b>	<b>207,890,907</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>-4,670,508</b>	<b>1,506,699</b>	<b>-1,641,073</b>	<b>13,109,211</b>
D.	<b>Fund Balance, Beginning</b>	<b>46,862,666</b>	<b>42,192,158</b>	<b>43,698,857</b>	<b>42,057,784</b>
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>46,862,666</b>	<b>42,192,158</b>	<b>43,698,857</b>	<b>42,057,784</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>42,192,158</b>	<b>43,698,857</b>	<b>42,057,784</b>	<b>55,166,995</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	25.9%	25.7%	23.1%	26.5%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	32,542	35,593	36,036	36,087
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

		As of the specified quarter ended for each fiscal year			
		2012-13	2013-14	2014-15	2015-2016
H.1	Cash, excluding borrowed funds		36,839,846	60,162,439	50,251,193
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	41,489,945	36,839,846	60,162,439	50,251,193

**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.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	218,450,604	218,450,604	16,199,596	7.4%
I.2	Other Financing Sources (Object 8900)	2,549,514	2,549,514	0	
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	221,000,118	221,000,118	16,199,596	7.3%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	191,492,058	191,931,468	37,650,502	19.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	15,957,779	15,959,439	496,081	3.1%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	207,449,837	207,890,907	38,146,583	18.3%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	13,550,281	13,109,211	-21,946,987	
L	Adjusted Fund Balance, Beginning	42,057,784	42,057,784	42,057,784	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	55,608,065	55,166,995	20,110,797	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	26.8%	26.5%		

V. Has the district settled any employee contracts during this quarter? **YES**

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	% *		
<b>a. SALARIES:</b>								
Year 1: 2014-15					675,355	6%	789,302	3%
Year 2: 2015-16					1,748,655	6%	788,811	3%
Year 3:								
<b>b. BENEFITS:</b>								
Year 1: 2014-15					99,480	6%	173,418	3%
Year 2: 2015-16					257,577	6%	173,909	3%
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.

The settled amounts for Classified Staff are for on-schedule salary increases that were retroactive to July 1, 2014 and are being funded by ongoing general fund apportionment dollars.

The settled amounts for Academic – Temporary are for on-schedule salary increases that were retroactive to the Spring 2015 semester and are being funded by ongoing general fund apportionment dollars.

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.)