

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

District: SOLANO

District Code: 280

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

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact: Yulian Iigioso

(707) 864-7209

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2012. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	9,885,525	9,908,689		9,908,689
Other	1300	5,426,417	5,426,417	46,051	5,472,468
<b>Total Instructional Salaries</b>		15,311,942	15,335,106	46,051	15,381,157
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,735,061		2,735,061
Other	1400		199,108	4,184	203,292
<b>Total Non-Instructional Salaries</b>		0	2,934,169	4,184	2,938,353
<b>Total Academic Salaries</b>		15,311,942	18,269,275	50,235	18,319,510
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		6,817,919	302,390	7,120,309
Other	2300		424,407	10,669	435,076
<b>Total Non-Instructional Salaries</b>		0	7,242,326	313,059	7,555,385
<b>Instructional Aides</b>					
Regular Status	2200	832,346	832,346		832,346
Other	2400	273,328	273,328	10,325	283,653
<b>Total Instructional Aides</b>		1,105,674	1,105,674	10,325	1,115,999
<b>Total Classified Salaries</b>		1,105,674	8,348,000	323,384	8,671,384
<b>Employee Benefits</b>	3000	5,738,952	12,902,422	165,290	13,067,712
<b>Supplies and Materials</b>	4000		374,939	23,595	398,534
<b>Other Operating Expenses</b>	5000	836,171	6,548,709	84,182	6,632,891
<b>Equipment Replacement</b>	6420		17,427	4,100	21,527
<b>Total Expenditures Prior to Exclusions</b>		22,992,739	46,460,772	650,786	47,111,558

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)  
The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	912,714	985,758		985,758
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,000,945		1,000,945
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		113,088		113,088
Lottery Expenditures					
Academic Salaries	1000		406,145		406,145
Classified Salaries	2000		112,610		112,610
Employee Benefits	3000		219,220		219,220
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		259,187	143	259,330
Total Supplies and Materials		0	259,187	143	259,330
Other Operating Expenses and Services	5000		133,947		133,947

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300		27,813		27,813
Equipment	6400				
Equipment - Additional	6410		478		478
Equipment - Replacement	6420				0
Total Equipment		0	478	0	478
Total Capital Outlay		0	28,291	0	28,291
Other Outgo	7000				0
<b>Total Exclusions</b>		912,714	3,259,191	143	3,259,334
<b>Total for ECS 84362, 50% Law</b>		22,080,025	43,201,581	650,643	43,852,224
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.11%	100.00%		
<b>50% of Current Expense of Education</b>			21,600,790		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		22,080,025	43,201,581	650,643	43,852,224
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		22,992,739	46,460,772	650,786	47,111,558
<b>Capital Expenditures</b>	6000	7,378	120,422	4,100	124,522
<b>Equipment Replacement (Back out)</b>	6420		(17,427)	(4,100)	(21,527)
<b>Total Unrestricted General Fund Expenditures</b>		23,000,117	46,563,767	650,786	47,214,553

COMBINED BALANCE SHEET

10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	(5,765,657)	2,635,841	(3,129,816)
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,184		10,184
Investments (at cost)	9120			0
Accounts Receivable	9130	13,948,939	1,190,469	15,139,408
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	180,565	3,380	183,945
<b>TOTAL ASSETS</b>		8,374,031	3,829,690	12,203,721
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,071,348	440,864	1,512,212
Accrued Salaries and Wages Payable	9520	915,447	96	915,543
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	1,404,826		1,404,826
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,181,990	1,425,152	3,607,142
<b>TOTAL LIABILITIES</b>		5,573,611	1,866,112	7,439,723

COMBINED BALANCE SHEET

10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	2,800,420		2,800,420
Amonts Restricted by Law for Specific Purposes	9712		1,963,578	1,963,578
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		2,800,420	1,963,578	4,763,998
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		2,800,420	1,963,578	4,763,998
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,374,031	3,829,690	12,203,721

**CALIFORNIA COMMUNITY COLLEGES**

Annual Financial and Budget Report

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2012

**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**

District ID: 280

Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	6,734,084		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		6,734,084	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

Annual Financial and Budget Report

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2012

**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**

District ID: 280

Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonts Restricted by Law for Specific Purposes	9712	6,734,084		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		6,734,084	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		6,734,084	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,734,084	0	0



Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			10,068			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			10,153			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	20,221	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			9,616			
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			10,605			
<b>TOTAL LIABILITIES</b>		0	0	20,221	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

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
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	20,221	0	0	0

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,297,823	21,558,159
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		
<b>TOTAL ASSETS</b>		2,297,823	21,558,159
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	149,294	865,747
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		
<b>TOTAL LIABILITIES</b>		149,294	865,747

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	2,148,529	20,692,412
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		2,148,529	20,692,412
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		2,148,529	20,692,412
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,297,823	21,558,159

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	192,863			
In County Treasury	9112	573,978			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	7,831			
Investments (at cost)	9120	195,735			
Accounts Receivable	9130	(308)			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	733			
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		970,832	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(4,814)			
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		(4,814)	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
<b>TOTAL LIABILITIES</b>	968	(4,814)	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711	975,646			
Amonts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		975,646	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		975,646	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		970,832	0	0	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	352,695	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		352,695	0



Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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
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
<b>TOTAL LIABILITIES</b>	968	0	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	352,695	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		352,695	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		352,695	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		352,695	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	118,869		134,955	213,115	249,230			392,303
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	27,545					1,286,412		15,731
Accounts Receivable	9130	4,252		63,726	212,563	(360)			154
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		150,666	0	198,681	425,678	248,870	1,286,412	0	408,188

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				395,041				64
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			46,148					
Total Current Liabilities and Deferred Revenue		0	0	46,148	395,041	0	0	0	64
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
<b>TOTAL LIABILITIES</b>	968	0	0	46,148	395,041	0	0	0	64

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 280

Name: SOLANO

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amonts Restricted by Law for Specific Purposes	9712	150,666		152,533	30,637	248,870	1,286,412		408,124
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		150,666	0	152,533	30,637	248,870	1,286,412	0	408,124
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		150,666	0	152,533	30,637	248,870	1,286,412	0	408,124
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		150,666	0	198,681	425,678	248,870	1,286,412	0	408,188

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		208,894	208,894
Workforce Investment Act	8130		187,182	187,182
Temporary Assistance for Needy Families (TANF)	8140		54,530	54,530
Student Financial Aid	8150		(8,383)	(8,383)
Veterans Education	8160		217,667	217,667
Vocational and Technical Education Act (VATEA)	8170		535,219	535,219
Other Federal Revenues	8190	14,208	243,152	257,360
<b>Total Federal Revenues</b>	8100	14,208	1,438,261	1,452,469
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	31,229,502		31,229,502
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		317,380	317,380
Disabled Students Programs and Services(DSPS)	8623		452,933	452,933
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		119,142	119,142
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,424,567	1,424,567

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		516,373	516,373
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	151,118		151,118
Timber Yield Tax	8672	3		3
Other State Tax Subventions	8673	251,127		251,127
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,159,401	218,103	1,377,504
State Mandated Costs	8685	12,109		12,109
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	259,629		259,629
<b>Total State Revenues</b>	8600	33,062,889	3,048,498	36,111,387

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,526,424		8,526,424
Tax Allocation, Supplemental Roll	8812	17,791		17,791
Tax Allocation, Unsecured Roll	8813	433,912		433,912
Prior Years Taxes	8816	(26,929)		(26,929)
Education Revenues Augmentation Fund (ERAF)	8817	(580,364)		(580,364)
Redevelopment Agency Funds - Pass Through	8818	3,769		3,769
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	9,038	13,195	22,233
Contract Services	8830			
Contract Instructional Services	8831	226,685	21,906	248,591
Other Contract Services	8832			0
Sales and Commissions	8840	172,385		172,385
Rentals and Leases	8850	24,210		24,210
Interest and Investment Income	8860	51,462		51,462
Student Fees and Charges	8870			
Community Services Classes	8872	43,660	15,680	59,340
Dormitory	8873			0
Enrollment	8874	3,151,602		3,151,602
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		325,230	325,230
Instructional Materials Fees and Sales of Materials	8877	37,100		37,100
Insurance	8878			0
Student Records	8879	37,678		37,678
Nonresident Tuition	8880	349,620		349,620
Parking Services and Public Transportation	8881		277,710	277,710
Other Student Fees and Charges	8885	2,891		2,891
Other Local Revenues	8890	278,995	350	279,345
<b>Total Local Revenues</b>	8800	12,759,929	654,071	13,414,000
<b>Total Revenues</b>		45,837,026	5,140,830	50,977,856



CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910		12,288	12,288
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	3,955	27,208	31,163
<b>Total Other Financing Sources</b>	8900	3,955	39,496	43,451
<b>Total Revenues and Other Financing Sources</b>		45,840,981	5,180,326	51,021,307

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

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	24,064		3,797			27,861
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,672,158	98,570	62,511	4,319		1,837,558
Business and Management	0500	905,997	42,838	15,905	75,977		1,040,717
Communications	0600	131,519	84	6,152	1,235		138,990
Computer and Information Science	0700	873,862	8,725	7,489	46,974		937,050
Education	0800	1,561,668	359,794	185,845	3,464		2,110,771
Engineering and Related Industrial Technology	0900	717,005	22,510	103,795	13,714		857,024
Fine and Applied Arts	1000	1,611,500	111,070	770,207	8,665		2,501,442
Foreign language	1100	614,173	400	39			614,612
Health	1200	1,185,306	455	56,050	16,255		1,258,066
Consumer Education And Home Economics	1300	772,366	64,302	153,932			990,600
Law	1400						0
Humanities(Letters)	1500	2,984,480	137,707	15,337			3,137,524
Library Science	1600	83,224					83,224
Mathematics	1700	2,654,640	95,354	2,306			2,752,300
Military Studies	1800						0
Physical Sciences	1900	1,604,258	84,236	15,747	4,565		1,708,806
Psychology	2000	546,166		3,294			549,460
Public Affairs and Services	2100	639,833	8,047	24,091			671,971
Social Sciences	2200	1,274,015	64,798	2,937			1,341,750
Commercial Services	3000	579,795	92,263	28,356	32,470		732,884
Interdisciplinary Studies	4900	1,063,103	92,553	550			1,156,206
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	912,714	73,044				985,758
<b>Sub-Total Instructional Activites</b>		22,411,846	1,356,750	1,458,340	207,638		25,434,574
<b>Total Expenditures for GF Activities*</b>		22,472,448	19,969,635	9,026,536	357,533	251,977	52,078,129

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

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	16	1,984,702	182,674	14,619		2,182,011
Course and Curriculum Development	6020	591	154,813	409,206			564,610
Academic / Faculty Senate	6030		78,167	2,420			80,587
Other Instructional Administration & Governance	6090			152			152
<b>Total Instructional Admin. &amp; Governance</b>		607	2,217,682	594,452	14,619	0	2,827,360
Instructional Support Services	6100						
Learning Center	6110	195	4,095				4,290
Library	6120		737,978	144,389	30,291		912,658
Media	6130		914,456	24,584	6,007		945,047
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		48,188	481,228			529,416
Other Instructional Support Services	6190		372,335		(4,643)		367,692
<b>Total Instructional Support Services</b>		195	2,077,052	650,201	31,655	0	2,759,103
Admissions and Records	6200		764,270	84,280	408		848,958
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	2,782	1,492,406	59,128	3,357		1,557,673
Matriculation and Student Assessment	6320		292,358				292,358
Transfer Programs	6330		44,738	6,607			51,345
Career Guidance	6340	195	116,284	1,696			118,175
Other Student Counseling and Guidance	6390		35,064	406			35,470
<b>Total Student Counseling and Guidance</b>		2,977	1,980,850	67,837	3,357	0	2,055,021

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

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 (DSPTS)	6420	(1,142)	563,058	144,759			706,675
Extended Opportunity Programs and Services (EOPS)	6430	199	220,383	6,193		58,657	285,432
Health Services	6440	102	3,154	183,932	5,236		192,424
Student Personnel Administration	6450		271,231	9,197			280,428
Financial Aid Administration	6460		806,647	57,843	6,206		870,696
Job Placement Services	6470		45,291				45,291
Veterans Services	6480		99,342	229,165			328,507
Miscellaneous Student Services	6490	267	477,110	65,553	1,278	41,692	585,900
<b>Total Other Student Services</b>		<b>(574)</b>	<b>2,486,216</b>	<b>696,642</b>	<b>12,720</b>	<b>100,349</b>	<b>3,295,353</b>
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		820,200	455,769	15,587		1,291,556
Custodial Services	6530		1,063,802	107,490	8,264		1,179,556
Grounds Maintenance and Repairs	6550		543,869	37,548	709		582,126
Utilities	6570			1,989,314			1,989,314
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	<b>2,427,871</b>	<b>2,590,121</b>	<b>24,560</b>	0	<b>5,042,552</b>
<b>Planning, Policymaking and Coordinations</b>	6600		1,067,760	337,969	(354)		1,405,375

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

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		191,747	64,208			255,955
Fiscal Operations	6720	6,202	1,497,551	1,123,755	187		2,627,695
Human Resources Management	6730		396,108	105,538	401		502,047
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,048,445				1,048,445
Staff Development	6750			(589)			(589)
Staff Diversity	6760			7,119			7,119
Logistical Services	6770		823,099	345,349	30,688		1,199,136
Management Information Systems	6780		770,949	134,333	14,437		919,719
Other General Institutional Support Services	6790		4,999	(12,982)			(7,983)
<b>Total General Institutional Support Services</b>	6700	6,202	4,732,898	1,766,731	45,713	0	6,551,544
Community Services & Economic Development	6800						
Community Recreation	6810		14,317				14,317
Community Service Classes	6820		230,892	50,172			281,064
Community Use of Facilities	6830		40,728	1,964			42,692
Economic Development	6840		153,435	141,518	462		295,415
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	6800	0	439,372	193,654	462	0	633,488

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

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		(11,314)	38			(11,276)
Child Development Centers	6920		140,278	1,605			141,883
Farm Operations	6930						0
Food Services	6940			1,554	4,100		5,654
Parking	6950		82,837	22,311			105,148
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990	352	513	179,195	9,954		190,014
<b>Total Ancillary Services</b>	6900	352	212,314	204,703	14,054	0	431,423
Auxiliary Operations	7000						
Contract Education	7010	50,843	198,959	376,843	2,701		629,346
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	50,843	198,959	376,843	2,701	0	629,346

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		7,641	4,763			12,404
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					151,628	151,628
Student Aid	7320						0
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	151,628	151,628
<b>Sub-Total Non-Instructional Activites</b>		60,602	18,612,885	7,568,196	149,895	251,977	26,643,555
<b>Total Expenditures General Fund: activities *</b>		22,472,448	19,969,635	9,026,536	357,533	251,977	52,078,129

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$47,876,351
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	9,408.00		
	2. 2011-2012 Second Period Actual FTES	8,577.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9117		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,294,432
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)			\$45,294,432
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$45,294,432
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			29,610,612
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			40,000
C.	Local Property taxes			8,919,892
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			27,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2012-2013 Appropriations Subject to Limit			\$38,597,504



Annual Financial and Budget Report

**10 General Fund**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

**General Fund**

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	14,208		1,438,261	1,058,108	1,452,469	1,058,108
State Revenues	8600	33,062,889	30,709,546	3,048,498	2,991,657	36,111,387	33,701,203
Local Revenues	8800	12,759,929	13,172,742	654,071	530,000	13,414,000	13,702,742
<b>Total Revenues</b>		45,837,026	43,882,288	5,140,830	4,579,765	50,977,856	48,462,053
<b>EXPENDITURES:</b>							
Academic Salaries	1000	18,319,512	17,879,226	738,000	571,304	19,057,512	18,450,530
Classified Salaries	2000	8,671,383	8,677,652	1,086,615	1,177,085	9,757,998	9,854,737
Employee Benefits	3000	13,067,710	12,164,053	558,863	791,829	13,626,573	12,955,882
Supplies and Materials	4000	398,532	703,860	461,861	399,207	860,393	1,103,067
Other Operating Expenses and Services	5000	6,632,891	4,667,458	1,533,252	1,368,700	8,166,143	6,036,158
Capital Outlay	6000	124,522		233,011	271,640	357,533	271,640
<b>Total Expenditures</b>		47,214,550	44,092,249	4,611,602	4,579,765	51,826,152	48,672,014
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,377,524)	(209,961)	529,228	0	(848,296)	(209,961)
<b>Other Financing Sources</b>	8900	3,955		39,496		43,451	0
<b>Other Outgo</b>	7000	128,058	200,000	123,919		251,977	200,000
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,501,627)	(409,961)	444,805	0	(1,056,822)	(409,961)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,713,219	2,800,420	1,518,773	1,963,578	7,231,992	4,763,998
Prior Years Adjustments	9020	(1,411,172)				(1,411,172)	
Adjusted Beginning Balance	9030	4,302,047		1,518,773		5,820,820	
<b>Ending Fund Balance, June 30</b>		2,800,420	2,390,459	1,963,578	1,963,578	4,763,998	4,354,037

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600	638,948					
Local Revenues	8800	7,363,515	7,741,038				
<b>Total Revenues</b>		8,002,463	7,741,038	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,160,000	4,160,000				
Debt Interest and Other Service Charges	7120	3,544,473	3,537,147				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	7,704,473	7,697,147	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(7,704,473)	(7,697,147)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		297,990	43,891	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,436,094	6,734,084	316,785	0		0
Prior Years Adjustments	9020			(316,785)			
Adjusted Beginning Balance	9030	6,436,094		0		0	
<b>Ending Fund Balance, June 30</b>		6,734,084	6,777,975	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

**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
<b>REVENUES:</b>							
Federal Revenues	8100					40,278	66,136
State Revenues	8600					682,798	877,284
Local Revenues	8800					132,856	19,024
<b>Total Income</b>		0	0	0	0	855,932	962,444
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					593,882	502,640
Employee Benefits	3000					310,674	316,635
Supplies and Materials	4000					23,520	66,223
Other Operating Expenses and Services	5000					3,888	57,166
Capital Outlay	6000						19,780
<b>Total Expenditures</b>		0	0	0	0	931,964	962,444
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(76,032)	0
<b>Other Financing Sources</b>	8900					89,783	
<b>Other Outgo</b>	7000					13,751	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	1,007,561	350,000	164,908	112,000
<b>Total Income</b>		1,007,561	350,000	164,908	112,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			59,046	73,565
Employee Benefits	3000			22,555	33,276
Supplies and Materials	4000	240		2,637	
Other Operating Expenses and Services	5000	665,598	450,000	143,640	2,000,000
Capital Outlay	6000	5,927	50,000	3,452,140	13,254,069
<b>Total Expenditures</b>		671,765	500,000	3,680,018	15,360,910
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		335,796	(150,000)	(3,515,110)	(15,248,910)
<b>Other Financing Sources</b>	8900	2,895		95,302	
<b>Other Outgo</b>	7000	97,265	98,327		
<b>Net Increase/(Decrease) in Fund Balance</b>		241,426	(248,327)	(3,419,808)	(15,248,910)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	1,907,103	2,148,529	24,112,220	20,692,412
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	1,907,103		24,112,220	
<b>Ending Fund Balance, June 30</b>		2,148,529	1,900,202	20,692,412	5,443,502

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	1,323,989					
Other Financing Sources	8900						
<b>Total Income</b>		1,323,989	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,323,989	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	155,906					
Employee Benefits	3000	65,361					
Supplies and Materials	4000	1,108,055					
Other Operating Expenses and Services	5000	230,943					
Capital Outlay	6000						
<b>Total Expenditures</b>		1,560,265	0	0	0	0	0
<b>Net Profit or Loss</b>		(236,276)	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(236,276)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,229,367	975,646		0		0
Prior Years Adjustments	9020	(17,445)					
Adjusted Beginning Balance	9030	1,211,922			0		0
<b>Ending Fund Balance, June 30</b>		975,646	975,646		0		0

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	232,595					
Other Financing Sources	8900						
<b>Total Income</b>		232,595	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	19,416					
Capital Outlay	6000	18,245					
<b>Total Expenditures</b>		37,661	0	0	0		
<b>Net Profit or Loss</b>		194,934	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		194,934	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	552,040	352,695		0		
Prior Years Adjustments	9020	(394,279)					
Adjusted Beginning Balance	9030	157,761		0			
<b>Ending Fund Balance, June 30</b>		352,695	352,695	0	0		



Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	38,083				97,371	99,000
<b>Total Income</b>		38,083	0	0	0	97,371	99,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	3,455					
Other Operating Expenses and Services	5000	10,606				394	
Capital Outlay	6000						
<b>Total Expenditures</b>		14,061	0	0	0	394	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		24,022	0	0	0	96,977	99,000
<b>Other Financing Sources</b>	8900	22,355					
<b>Other Outgo</b>	7000	8,702				95,301	99,000
<b>Net Increase/(Decrease) in Fund Balance</b>		37,675	0	0	0	1,676	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	112,991	150,666		0	150,857	152,533
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	112,991			0	150,857	
<b>Ending Fund Balance, June 30</b>		150,666	150,666	0	0	152,533	152,533

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100	13,728,197	14,472,083	17,044			
State Revenues	8600	491,442	503,000				
Local Revenues	8800			147,754		55,326	10,000
<b>Total Income</b>		14,219,639	14,975,083	164,798	0	55,326	10,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			34		500	
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	34	0	500	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		14,219,639	14,975,083	164,764	0	54,826	10,000
<b>Other Financing Sources</b>	8900	32,603				123,101	123,101
<b>Other Outgo</b>	7000	14,215,098	14,975,083	220,580			
<b>Net Increase/(Decrease) in Fund Balance</b>		37,144	0	(55,816)	0	177,927	133,101
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(334,964)	30,637	304,686	248,870		1,286,412
Prior Years Adjustments	9020	328,457				1,108,485	
Adjusted Beginning Balance	9030	(6,507)		304,686		1,108,485	
<b>Ending Fund Balance, June 30</b>		30,637	30,637	248,870	248,870	1,286,412	1,419,513

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			438,836	746,000
<b>Total Income</b>		0	0	438,836	746,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			50,034	52,000
Other Operating Expenses and Services	5000			151,224	168,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	201,258	220,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	237,578	526,000
<b>Other Financing Sources</b>	8900			1,382	
<b>Other Outgo</b>	7000			24,560	249,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	214,400	277,000
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	328,726	408,124
Prior Years Adjustments	9020			(135,002)	
Adjusted Beginning Balance	9030	0		193,724	
<b>Ending Fund Balance, June 30</b>		0	0	408,124	685,124

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	10,942
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	89,783
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	22,355
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	32,603
73	STUDENT BODY CENTER FEE TRUST FUND	42	REVENUE BOND CONSTRUCTION FUND	95,302
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	1,110
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	1,220
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	6,900
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	16,265

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,159,401			218,103	
		Instructional & Institutional				Instructional Materials	
		Unrestricted				Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		406,145		406,145		406,145
Classified Salaries	2000		112,610		112,610		112,610
Employee Benefits	3000		219,220		219,220		219,220
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	218,103	218,103
Noninstructional Supplies & Mtrls	4400	16,195	242,849	143	259,187		259,187
<b>Total Supplies and Materials</b>		16,195	242,849	143	259,187	218,103	477,290
Other Operating Expenses and Services	5000		133,947		133,947		133,947
Capital Outlay	6000						
Library Books	6300		27,813		27,813		27,813
Equipment	6400						
Equipment - Additional	6410		479		479		479
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	28,292	0	28,292		28,292
Other Outgo	7000				0		0
<b>Total Expenditures</b>		16,195	1,143,063	143	1,159,401	218,103	1,377,504
<b>Ending Balance</b>					0	0	0

Annual Financial and Budget Report

Lottery Budget Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		963,027			211,600	
<b>Expenditures</b>							
Academic Salaries	1000		337,000		337,000		337,000
Classified Salaries	2000		94,000		94,000		94,000
Employee Benefits	3000		182,000		182,000		182,000
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		3,000		3,000		3,000
Noninstructional Supplies & Mtrls	4400		212,000		212,000		212,000
<b>Total Supplies and Materials</b>		0	215,000	0	215,000	0	215,000
Other Operating Expenses and Services	5000		111,000		111,000		111,000
Capital Outlay	6000						
Library Books	6300		24,027		24,027		24,027
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	24,027	0	24,027		24,027
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	963,027	0	963,027	0	963,027
<b>Ending Balance</b>					0	211,600	