

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

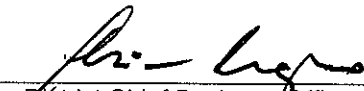
(Financial Report for Fiscal Year 2010-2011)

(Budget Report for Fiscal Year 2011-2012)

District: SOLANO

District Code: 280

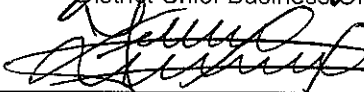
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/25/11

Date



District Superintendent

10/25/11

Date

Contact: Yulian Ligioso

(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, 2011. Please submit the report to :

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) 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	9,893,689	9,905,156		9,905,156
Other	1300	6,818,641	6,819,188	46,227	6,865,415
Total Instructional Salaries		16,712,330	16,724,344	46,227	16,770,571
Non-Instructional Salaries					
Contract or Regular	1200		3,266,594	62,599	3,329,193
Other	1400		240,383	6,238	246,621
Total Non-Instructional Salaries		0	3,506,977	68,837	3,575,814
Total Academic Salaries		16,712,330	20,231,321	115,064	20,346,385
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,932,520	277,904	7,210,424
Other	2300		662,969	6,086	669,055
Total Non-Instructional Salaries		0	7,595,489	283,990	7,879,479
Instructional Aides					
Regular Status	2200	838,766	838,766		838,766
Other	2400	195,702	219,039	155,399	374,438
Total Instructional Aides		1,034,468	1,057,805	155,399	1,213,204
Total Classified Salaries		1,034,468	8,653,294	439,389	9,092,683
Employee Benefits	3000	4,971,397	12,138,143	203,776	12,341,919
Supplies and Materials	4000		444,670	71,864	516,534
Other Operating Expenses	5000	1,075,545	6,100,846	71,817	6,172,663
Equipment Replacement	6420		83,452		83,452
Total Expenditures Prior to Exclusions		23,793,740	47,651,726	901,910	48,553,636

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 280

Name: SOLANO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	266,281	1,044,187		1,044,187
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff--Retirees' Benefits and Retirement Incentives	6740		858,317		858,317
Objects to Exclude	Object Code				
Rents and Leases	5060		148,749		148,749
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		138,890		138,890
Total Supplies and Materials		0	138,890	0	138,890
Other Operating Expenses and Services	5000		715,679		715,679

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: 2010-2011

Budget Year: 2011-2012

District ID: 280

Name: SOLANO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		266,281	2,905,822	0	2,905,822
Total for ECS 84362, 50% Law		23,527,459	44,745,904	901,910	45,647,814
Percent of CEE (Instructional Salary Cost / Total CEE)		52.58%	100.00%		
50% of Current Expense of Education			22,372,952		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		23,527,459	44,745,904	901,910	45,647,814
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		23,793,740	47,651,726	901,910	48,553,636
Capital Expenditures	6000	4,051	246,012	19,588	265,600
Equipment Replacement (Back out)	6420		(83,452)	0	(83,452)
Total Unrestricted General Fund Expenditures		23,797,791	47,814,286	921,498	48,735,784

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

District ID: 280

Name: SOLANO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,676,378		2,676,378
In County Treasury	9112	(6,708,673)	2,604,408	(4,104,265)
Cash With Fiscal Agents	9113	941,932		941,932
Revolving Cash Accounts	9114	124,882	(3,150)	121,732
Investments (at cost)	9120			0
Accounts Receivable	9130	11,755,677	1,053,845	12,809,522
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	27,916	4,926	32,842
TOTAL ASSETS		8,818,112	3,660,029	12,478,141
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	(36,117)	361,434	325,317
Accrued Salaries and Wages Payable	9520	886,705		886,705
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,254,305	1,779,822	4,034,127
TOTAL LIABILITIES		3,104,893	2,141,256	5,246,149

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund --- Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

District ID: 280

Name: SOLANO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	5,713,219		5,713,219
Amounts Restricted by Law for Specific Purposes	9712		1,518,773	1,518,773
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		5,713,219	1,518,773	7,231,992
Designated Fund Balance	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
TOTAL FUND EQUITY		5,713,219	1,518,773	7,231,992
TOTAL LIABILITIES AND FUND EQUITY		8,818,112	3,660,029	12,478,141

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	6,436,094	316,785	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		6,436,094	316,785	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

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	6,436,094	316,785	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		6,436,094	316,785	0
Designated Fund Balance	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			
TOTAL FUND EQUITY		6,436,094	316,785	0
TOTAL LIABILITIES AND FUND EQUITY		6,436,094	316,785	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

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2011

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			(95,176)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			96,702			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,526	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,223			
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			303			
TOTAL LIABILITIES		0	0	1,526	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, 2011

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
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						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	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						
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,526	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 280

Name: SOLANO

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,940,646	24,207,291
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		
TOTAL ASSETS		1,940,646	24,207,291
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	33,543	95,071
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		33,543	95,071

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2011

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	1,907,103	24,112,220
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		1,907,103	24,112,220
Designated Fund Balance	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		
TOTAL FUND EQUITY		1,907,103	24,112,220
TOTAL LIABILITIES AND FUND EQUITY		1,940,646	24,207,291

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 280

Name: SOLANO

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	240,718			
In County Treasury	9112	(356,723)			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	33,564			
Investments (at cost)	9120	195,735			
Accounts Receivable	9130	(128,300)			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,456,169			
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	156,350			
Accumulated Depreciation Equipment	9351	125,489			
Work in Progress	9360				
Total Fixed Assets		30,861	0	0	0
TOTAL ASSETS		1,472,024	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 280

Name: SOLANO

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	22,574			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550	220,083			
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		242,657	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	242,657	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 280

Name: SOLANO

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	1,229,367			
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		1,229,367	0	0	0
Designated Fund Balance	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,229,367	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,472,024	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

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, 2011

District ID: 280

Name: SOLANO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	563,708	
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		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		563,708	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

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, 2011

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	11,668	
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		11,668	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	11,668	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

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, 2011

District ID: 280

Name: SOLANO

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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	552,040	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		552,040	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		552,040	0
TOTAL LIABILITIES AND FUND EQUITY		563,708	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	264,048			854,571				15,731
In County Treasury	9112	(152,277)		146,738	(438,303)	304,686			312,924
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	4,080		60,447	15,905				136
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		115,851	0	207,185	432,173	304,686	0	0	328,791

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				309,798				65
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	2,860		56,328	457,339				
Total Current Liabilities and Deferred Revenue		2,860	0	56,328	767,137	0	0	0	65
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	2,860	0	56,328	767,137	0	0	0	65

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	112,991		150,857	(334,964)	304,686			328,726
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		112,991	0	150,857	(334,964)	304,686	0	0	328,726
Designated Fund Balance	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	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		112,991	0	150,857	(334,964)	304,686	0	0	328,726
TOTAL LIABILITIES AND FUND EQUITY		115,851	0	207,185	432,173	304,686	0	0	328,791

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		158,744	158,744
Workforce Investment Act	8130		146,026	146,026
Temporary Assistance for Needy Families (TANF)	8140		52,237	52,237
Student Financial Aid	8150		31,820	31,820
Veterans Education	8160		162,918	162,918
Vocational and Technical Education Act (VATEA)	8170		396,348	396,348
Other Federal Revenues	8190	33,712	289,188	322,900
Total Federal Revenues	8100	33,712	1,237,281	1,270,993
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	36,534,921		36,534,921
Other General Apportionment	8613	42,169		42,169
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		485,506	485,506
Disabled Students Programs and Services(DSPS)	8623		392,642	392,642
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		160,030	160,030
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,283,866	1,283,866

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,008,292	1,008,292
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	116,697		116,697
Timber Yield Tax	8672	3		3
Other State Tax Subventions	8673	112,951		112,951
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	854,569	277,930	1,132,499
State Mandated Costs	8685	22,139		22,139
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	208,941		208,941
Total State Revenues	8600	37,892,390	3,608,266	41,500,656

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 280

Name: SOLANO

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	8,675,110		8,675,110
Tax Allocation, Supplemental Roll	8812	360,898		360,898
Tax Allocation, Unsecured Roll	8813	418,254		418,254
Prior Years Taxes	8816	(7,167)		(7,167)
Education Revenues Augmentation Fund (ERAF)	8817	(587,699)		(587,699)
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820	43,195	5,000	48,195
Contract Services	8830			
Contract Instructional Services	8831	290,175	112,626	402,801
Other Contract Services	8832	24,144	2,506	26,650
Sales and Commissions	8840	264,091		264,091
Rentals and Leases	8850	15,962		15,962
Interest and Investment Income	8860	164,327		164,327
Student Fees and Charges	8870			
Community Services Classes	8872	160,589		160,589
Dormitory	8873			0
Enrollment	8874	2,909,676		2,909,676
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		926,639	926,639
Instructional Materials Fees and Sales of Materials	8877	52,943		52,943
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	359,347		359,347
Parking Services and Public Transportation	8881		1,154,852	1,154,852
Other Student Fees and Charges	8885	169,774	57,130	226,904
Other Local Revenues	8890	242,606	2,580	245,186
Total Local Revenues	8800	13,556,225	2,261,333	15,817,558
Total Revenues		51,482,327	7,106,880	58,589,207

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	17,825	326,540	344,365
Total Other Financing Sources	8900	17,825	326,540	344,365
Total Revenues and Other Financing Sources		51,500,152	7,433,420	58,933,572

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	27,367		5,446			32,813
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,793,681	22,447	62,598	12,574		1,891,300
Business and Management	0500	999,492	84	10,809	24,138		1,034,523
Communications	0600	183,593	7,081	11,985	5,998		208,657
Computer and Information Science	0700	840,826	47,087	2,210	55,750		945,873
Education	0800	1,883,107	300,216	185,152	6,604		2,375,079
Engineering and Related Industrial Technology	0900	796,798	8,582	71,181	4,089		880,650
Fine and Applied Arts	1000	1,887,072	139,015	1,332,145	12,030		3,370,262
Foreign language	1100	659,365					659,365
Health	1200	1,404,249	69,079	108,263	68,018		1,649,609
Consumer Education And Home Economics	1300	820,343	56,323	175,822	1,908		1,054,396
Law	1400						0
Humanities(Letters)	1500	3,132,278	54,119	17,284	(40)		3,203,641
Library Science	1600	91,791	11,649				103,440
Mathematics	1700	2,817,271	122,935	5,320			2,945,526
Military Studies	1800						0
Physical Sciences	1900	1,682,195	9,489	15,692			1,707,376
Psychology	2000	560,750	8,095	322			569,167
Public Affairs and Services	2100	607,658	65,994	29,905	6,289		709,846
Social Sciences	2200	1,397,246	41,893	1,250			1,440,389
Commercial Services	3000	649,136	44,337	41,969			735,442
Interdisciplinary Studies	4900	1,033,844	65,250				1,099,094
Instruc Staff-Retirees' Brfts & Retire Incents	5900	218,473	825,714				1,044,187
Sub-Total Instructional Activites		23,486,535	1,899,389	2,077,353	197,358		27,660,635
Total Expenditures for GF Activities*		23,639,490	20,774,932	8,630,599	724,065	872,691	54,641,777

*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: 2010-2011

Budget Year: 2011-2012

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		2,214,495	158,919	12,467		2,385,881
Course and Curriculum Development	6020		197,959	408,436			606,395
Academic / Faculty Senate	6030		56,345	2,113			58,458
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,468,799	569,468	12,467	0	3,050,734
Instructional Support Services	6100						
Learning Center	6110	106,116	94,686	1,499			202,301
Library	6120		684,603	162,144	44,109		890,856
Media	6130		880,675	20,357	14,078		915,110
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		81,634	306,192			387,826
Other Instructional Support Services	6190		356,756		9,269		366,025
Total Instructional Support Services		106,116	2,098,354	490,192	67,456	0	2,762,118
Admissions and Records	6200		1,016,726	56,861	9,244		1,082,831
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,370,568	35,392	208		1,406,168
Matriculation and Student Assessment	6320		227,615				227,615
Transfer Programs	6330		58,137	7,022			65,159
Career Guidance	6340		179,102	1,566			180,668
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,835,422	43,980	208	0	1,879,610

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: 2010-2011

Budget Year: 2011-2012

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 (DSPS)	6420		590,187	20,304			610,491
Extended Opportunity Programs and Services (EOPS)	6430		394,263	6,728	1,004	99,499	501,494
Health Services	6440		3,387	223,335			226,722
Student Personnel Administration	6450		236,923	24,134			261,057
Financial Aid Administration	6460		769,999	64,266			834,265
Job Placement Services	6470		80,352				80,352
Veterans Services	6480		100,570	3,194			103,764
Miscellaneous Student Services	6490		390,477	65,244	23,520		479,241
Total Other Student Services		0	2,566,158	407,205	24,524	99,499	3,097,386
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		834,454	487,583	177,192		1,499,229
Custodial Services	6530		1,121,258	91,797	3,191		1,216,246
Grounds Maintenance and Repairs	6550		486,326	28,885	18,807		534,018
Utilities	6570			1,846,488			1,846,488
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,442,038	2,454,753	199,190	0	5,095,981
Planning, Policymaking and Coordinations	6600		1,214,116	498,440			1,712,556

* 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: 2010-2011

Budget Year: 2011-2012

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		71,061	123,908	6,677		201,646
Fiscal Operations	6720		982,354	767,451	1,666		1,751,471
Human Resources Management	6730		505,640	159,599	526		665,765
Noninstruct Staff Retirees' Benefits & Retirement *	6740		923,868				923,868
Staff Development	6750			30,401			30,401
Staff Diversity	6760			12,541			12,541
Logistical Services	6770		1,023,190	86,980	67,091		1,177,261
Management Information Systems	6780		717,050	142,538	59,409		918,997
Other General Institutional Support Services	6790		1,254	658			1,912
Total General Institutional Support Services	6700	0	4,224,417	1,324,076	135,369	0	5,683,862
Community Services & Economic Development	6800						
Community Recreation	6810		3,576				3,576
Community Service Classes	6820		161,308	64,235			225,543
Community Use of Facilities	6830		56,433				56,433
Economic Development	6840		161,216	172,348			333,564
Other Community Services & Economic Development	6880						0
Total Community Services	6800	0	382,533	236,583	0	0	619,116

* 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: 2010-2011

Budget Year: 2011-2012

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			(2,875)			(2,875)
Child Development Centers	6920		293,248	8,806			302,054
Farm Operations	6930						0
Food Services	6940			3,405	19,588		22,993
Parking	6950		80,789	18,634	58,201		157,624
Student and Co-Curricular Activities	6960		(1,055)				(1,055)
Student Housing	6970						0
Other Ancillary Services	6990		34,670	278,156	460		313,286
Total Ancillary Services	6900	0	407,652	306,126	78,249	0	792,027
Auxiliary Operations	7000						
Contract Education	7010	46,839	204,597	165,562			416,998
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	46,839	204,597	165,562	0	0	416,998

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: 2010-2011

Budget Year: 2011-2012

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				
Physical Property and Related Acquisitions	7100		14,731				14,731
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					525,488	525,488
Student Aid	7320					247,704	247,704
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	773,192	773,192
Sub-Total Non-Instructional Activites		152,955	18,875,543	6,553,246	526,707	872,691	26,981,142
Total Expenditures General Fund: activities *		23,639,490	20,774,932	8,630,599	724,065	872,691	54,641,777

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2011-2012 Appropriations Limit:		
A.	2010-2011 Appropriations Limit:		\$46,652,761
B.	2011-2012 Price Factor:	1.0251	
C.	Population factor:		
1.	2009-2010 Second Period Actual FTES	9,398.00	
2.	2010-2011 Second Period Actual FTES	9,408.00	
3.	2010-2011 Population change factor (C2/C1)	1.0011	
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)		\$47,876,351
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)		\$47,876,351
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)		\$47,876,351
II.	2011-2012 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		31,203,555
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		40,000
C.	Local Property taxes		8,924,782
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.	Interest on proceeds of taxes		24,232
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		0
H.	2011-2012 Appropriations Subject to Limit		\$40,192,569

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	33,712		1,237,281	945,000	1,270,993	945,000
State Revenues	8600	37,892,390	32,489,700	3,608,266	2,120,022	41,500,656	34,609,722
Local Revenues	8800	13,556,225	13,886,446	2,261,333	530,000	15,817,558	14,416,446
Total Revenues		51,482,327	46,376,146	7,106,880	3,595,022	58,589,207	49,971,168
EXPENDITURES:							
Academic Salaries	1000	20,346,385	18,631,268	833,344	301,174	21,179,729	18,932,442
Classified Salaries	2000	9,092,683	8,869,172	1,241,980	1,020,581	10,334,663	9,889,753
Employee Benefits	3000	12,341,919	13,683,717	558,111	642,367	12,900,030	14,326,084
Supplies and Materials	4000	516,534	754,301	493,657	48,102	1,010,191	802,403
Other Operating Expenses and Services	5000	6,172,663	5,698,171	1,447,745	954,821	7,620,408	6,652,992
Capital Outlay	6000	265,600	202,754	458,465	131,606	724,065	334,360
Total Expenditures		48,735,784	47,839,383	5,033,302	3,098,651	53,769,086	50,938,034
Excess /(Deficiency) of Revenues over Expenditures		2,746,543	(1,463,237)	2,073,578	496,371	4,820,121	(966,866)
Other Financing Sources	8900	17,825		326,540		344,365	0
Other Outgo	7000	375,461		497,230	284,771	872,691	284,771
Net Increase/(Decrease) in Fund Balance		2,388,907	(1,463,237)	1,902,888	211,600	4,291,795	(1,251,637)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,207,000	5,713,219	(258,398)	1,518,773	2,948,602	7,231,992
Prior Years Adjustments	9020	117,312		(125,717)		(8,405)	
Adjusted Beginning Balance	9030	3,324,312		(384,115)		2,940,197	
Ending Fund Balance, June 30		5,713,219	4,249,982	1,518,773	1,730,373	7,231,992	5,980,355

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	341,513					
Local Revenues	8800	7,543,885	7,578,028				
Total Revenues		7,885,398	7,578,028	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	3,825,000	4,160,000				
Debt Interest and Other Service Charges	7120	3,696,381	3,537,147				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,521,381	7,697,147	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,521,381)	(7,697,147)	0	0	0	0
Net Increase/Decrease in Fund Balance		364,017	(119,119)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,072,120	6,436,094	316,785	316,785		0
Prior Years Adjustments	9020	(43)					
Adjusted Beginning Balance	9030	6,072,077		316,785		0	
Ending Fund Balance, June 30		6,436,094	6,316,975	316,785	316,785	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					162,717	32,300
State Revenues	8600					619,075	622,822
Local Revenues	8800					18,931	17,883
Total Income		0	0	0	0	800,723	673,005
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					440,747	390,637
Employee Benefits	3000					277,800	267,108
Supplies and Materials	4000					31,785	7,296
Other Operating Expenses and Services	5000					82,978	7,964
Capital Outlay	6000						
Total Expenditures		0	0	0	0	833,310	673,005
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(32,587)	0
Other Financing Sources	8900					48,921	
Other Outgo	7000					16,334	
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

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	430,076	485,653	229,832	204,000
Total Income		430,076	485,653	229,832	204,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			42,817	100,000
Employee Benefits	3000			15,763	35,000
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	48,417	850,000	870,643	1,500,000
Capital Outlay	6000			2,094,195	7,500,000
Total Expenditures		48,417	850,000	3,023,418	9,135,000
Excess /(Deficiency) of Revenues over Expenditures		381,659	(364,347)	(2,793,586)	(8,931,000)
Other Financing Sources	8900			2,469,466	99,000
Other Outgo	7000	1,664,731	96,526		
Net Increase/(Decrease) in Fund Balance		(1,283,072)	(460,873)	(324,120)	(8,832,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	3,190,175	1,907,103	24,436,340	24,112,220
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	3,190,175		24,436,340	
Ending Fund Balance, June 30		1,907,103	1,446,230	24,112,220	15,280,220

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,692,791	3,661,281				
Other Financing Sources	8900						
Total Income		3,692,791	3,661,281	0	0	0	0
Cost of Sales	5890	3,055,657	2,929,025				
Gross Profit or Loss		637,134	732,256	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	400,746	389,675				
Employee Benefits	3000	130,173	217,593				
Supplies and Materials	4000	31,478	24,721				
Other Operating Expenses and Services	5000	129,269	119,700				
Capital Outlay	6000						
Total Expenditures		691,666	751,689	0	0	0	0
Net Profit or Loss		(54,532)	(19,433)	0	0	0	0
Other Outgo	7000	22,355					
Net Increase/(Decrease) in Fund Balance		(76,887)	(19,433)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,309,630	1,229,367		0		0
Prior Years Adjustments	9020	(3,376)					
Adjusted Beginning Balance	9030	1,306,254		0		0	
Ending Fund Balance, June 30		1,229,367	1,209,934	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	119,927	5,000				
Other Financing Sources	8900						
Total Income		119,927	5,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	445,976					
Capital Outlay	6000						
Total Expenditures		445,976	0	0	0		
Net Profit or Loss		(326,049)	5,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(326,049)	5,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	878,089	552,040		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	878,089		0			
Ending Fund Balance, June 30		552,040	557,040	0	0		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	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	29,676	62,000			107,413	100,000
Total Income		29,676	62,000	0	0	107,413	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	9,552	10,000				
Employee Benefits	3000	1,385	1,500				
Supplies and Materials	4000	5,261	5,500				
Other Operating Expenses and Services	5000	16,995	15,000			938	1,000
Capital Outlay	6000	29,625	30,000				
Total Expenditures		62,818	62,000	0	0	938	1,000
Excess /(Deficiency) of Revenues over Expenditures		(33,142)	0	0	0	106,475	99,000
Other Financing Sources	8900	22,355					
Other Outgo	7000	12,224				902,000	99,000
Net Increase/(Decrease) in Fund Balance		(23,011)	0	0	0	(795,525)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	134,723	112,991		0	946,384	150,857
Prior Years Adjustments	9020	1,279				(2)	
Adjusted Beginning Balance	9030	136,002		0		946,382	
Ending Fund Balance, June 30		112,991	112,991	0	0	150,857	150,857

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,823,421	14,472,083	86,838	100,000		
State Revenues	8600	352,035	503,000				
Local Revenues	8800	21		72,302	50,000		
Total Income		13,175,477	14,975,083	159,140	150,000	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		13,175,477	14,975,083	159,140	150,000	0	0
Other Financing Sources	8900	133,201		500			
Other Outgo	7000	13,711,874	14,975,083	126,951	150,000		
Net Increase/(Decrease) in Fund Balance		(403,196)	0	32,689	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	68,232	(334,964)	271,997	304,686		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	68,232		271,997		0	
Ending Fund Balance, June 30		(334,964)	(334,964)	304,686	304,686	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			54,588	550,000
Total Income		0	0	54,588	550,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			428	
Other Operating Expenses and Services	5000			228,049	250,000
Capital Outlay	6000				
Total Expenditures		0	0	228,477	250,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(173,889)	300,000
Other Financing Sources	8900			9,348	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(164,541)	300,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	486,743	328,726
Prior Years Adjustments	9020			6,524	
Adjusted Beginning Balance	9030	0		493,267	
Ending Fund Balance, June 30		0	0	328,726	628,726

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	48,921
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	133,201
42	REVENUE BOND CONSTRUCTION FUND	41	CAPITAL OUTLAY PROJECTS FUND	1,567,466
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	22,355
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	1,000
75	SCHOLARSHIP AND LOAN TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	500
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	9,348
42	REVENUE BOND CONSTRUCTION FUND	73	STUDENT BODY CENTER FEE TRUST FUND	902,000

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				(7,432)		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			(7,432)		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	854,569			277,930		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	270,498	270,498
Noninstructional Supplies & Mtrls	4400		138,890		138,890		138,890
Total Supplies and Materials		0	138,890	0	138,890	270,498	409,388
Other Operating Expenses and Services	5000		715,679		715,679		715,679
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	854,569	0	854,569	270,498	1,125,067
Ending Balance					0	0	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
District ID: 280 Name: SOLANO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,093,420			498,055	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	498,055	498,055
Noninstructional Supplies & Mtrls	4400		393,420		393,420		393,420
Total Supplies and Materials		0	393,420	0	393,420	498,055	891,475
Other Operating Expenses and Services	5000		700,000		700,000		700,000
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,093,420	0	1,093,420	498,055	1,591,475
Ending Balance					0	0	