

ANNUAL FINANCIAL AND BUDGET REPORT

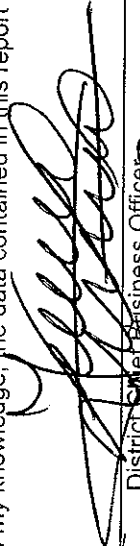
(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

District: SOLANO

District Code: 280

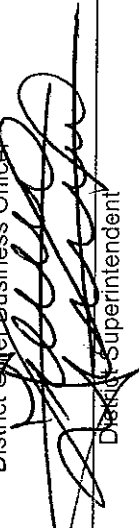
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

12-16-10

Date



District Superintendent

12-16-10

Date

Contact:

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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 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

District ID: 280

Name: SOLANO

	Object	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	10,355,574	10,355,574		10,355,574
Other	1300	6,790,909	6,886,585	41,738	6,928,323
Total Instructional Salaries		17,146,483	17,242,159	41,738	17,283,897
Non-Instructional Salaries					
Contract or Regular	1200		3,685,992	45,674	3,731,666
Other	1400		235,166	43,043	278,209
Total Non-Instructional Salaries		0	3,921,158	88,717	4,009,875
Total Academic Salaries		17,146,483	21,163,317	130,455	21,293,772
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,562,276	404,898	6,967,174
Other	2300		643,982	29,897	673,879
Total Non-Instructional Salaries		0	7,206,258	434,795	7,641,053
Instructional Aides					
Regular Status	2200	842,903	876,208	(5,246)	870,962
Other	2400	111,767	172,294	82,003	254,297
Total Instructional Aides		954,670	1,048,502	76,757	1,125,259
Total Classified Salaries		954,670	8,254,760	511,552	8,766,312
Employee Benefits	3000	4,795,330	11,342,740	198,032	11,540,772
Supplies and Materials	4000		1,077,750	85,693	1,163,443
Other Operating Expenses	5000	1,011,570	8,295,429	251,781	8,547,210
Equipment Replacement	6420		20,482	2,169	22,651
Total Expenditures Prior to Exclusions		23,908,053	50,154,478	1,179,682	51,334,160

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 280

Name: SOLANO

		Object	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
			ECS 84362 A Instructional Salary Cost	ECS 84362 B Total CEE	Excluded Activities	
Exclusions		Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude						
Instructional Staff-Retirees' Benefits and Retirement Incentives		5900	195,314	909,590		909,590
Student Health Services Above Amount Collected		6441				0
Student Transportation		6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		6740		720,060		720,060
Objects to Exclude						
Rents and Leases		5060		406,981	10,044	417,025
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		217,201		217,201
Total Supplies and Materials			0	217,201	0	217,201
Other Operating Expenses and Services		5000		876,807		876,807

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	
Capital Outlay	6000	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Library Books	6300				0
Equipment	6400				0
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		195,314	3,130,639	10,044	3,140,683
Total for ECS 84362, 50% Law		23,712,739	47,023,839	1,169,638	48,193,477
Percent of CEE (Instructional Salary Cost / Total CEE)		50.43%	100.00%		
50% of Current Expense of Education			23,511,920		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		23,712,739	47,023,839	1,169,638	48,193,477
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		23,908,053	50,154,478	1,179,682	51,334,160
Capital Expenditures	6000	47,684	264,336	9,197	273,533
Equipment Replacement (Back out)	6420		(20,482)	(2,169)	(22,651)
Total Unrestricted General Fund Expenditures		23,955,737	50,398,332	1,186,710	51,585,042

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 280

Name: SOLANO

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund	COMBINED		
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	61,316	(2,792)			58,524	
In County Treasury	9112	(4,826,245)	2,114,719			(2,511,527)	
Cash With Fiscal Agents	9113	941,932				941,932	
Revolving Cash Accounts	9114					0	
Investments (at cost)	9120					0	
Accounts Receivable	9130	10,954,746	1,408,077			12,362,823	
Due from Other Funds	9140	791,685	125,678			917,363	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210					0	
Prepaid Items	9220	698,384	671			699,055	
TOTAL ASSETS		8,821,817	3,646,353			12,468,170	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	1,063,022	113,800			1,176,822	
Accrued Salaries and Wages Payable	9520	1,012,915	(208)			1,012,707	
Compensated Absences Payable Current	9530					0	
Due to Other Funds	9540	125,678				125,678	
Temporary Loans	9550	1,921,783				1,921,783	
Current Portion of Long-Term Debt	9560					0	
Deferred Revenues	9570	1,491,419	3,791,159			5,282,578	
TOTAL LIABILITIES		5,614,817	3,904,751			9,519,568	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

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						0
Amonts Restricted by Law for Specific Purposes	9712						0
Reserve for Encumbrances Credit	9713						0
Reserve for Encumbrances Debit	9714						0
Reserve for Debt Services	9715						0
Total Reserved Fund Balance			0		0		0
Designated Fund Balance							
Commitments by Contract or Other Legal Obligation	9750						0
Self Insurance Programs	9751						0
Payments Resulting from Court Orders	9752						0
Specific Future Purposes	9753						0
Total Designated Fund Balance	9754		0		0		0
Uncommitted(Unrestricted) Fund Balance	9790		3,207,000		(258,398)		2,948,602
TOTAL FUND EQUITY			3,207,000		(258,398)		2,948,602
TOTAL LIABILITIES AND FUND EQUITY			8,821,817		3,646,353		12,468,170

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Debt Service Funds:

- 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, 2010

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

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, 2010

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		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
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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, 2010

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			(48,628)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			60,629			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	12,001	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,994			
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			7,007			
TOTAL LIABILITIES		0	0	12,001	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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, 2010

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	0	0	0	0	0	0
Total Designated Fund Balance							
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	12,001	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 280

Name: SOLANO

Description	41		42	
	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,165,633	25,250,208	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,025,828		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,191,461	25,250,208	
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,286	813,868	
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		1,286	813,868	

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 280

Name: SOLANO

Description		CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND EQUITY				
Fund Balance Reserved		9710		
NonCash Assets		9711		
Amounts Restricted by Law for Specific Purposes		9712		24,436,340
Reserve for Encumbrances Credit		9713		
Reserve for Encumbrances Debit		9714		
Reserve for Debt Services		9715		
Total Reserved Fund Balance			0	24,436,340
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation		9750		
Self Insurance Programs		9751		
Payments Resulting from Court Orders		9752		
Specific Future Purposes		9753		
Total Designated Fund Balance		9754		
Uncommitted(Unrestricted) Fund Balance		9790	3,190,175	0
TOTAL FUND EQUITY			3,190,175	24,436,340
TOTAL LIABILITIES AND FUND EQUITY				
			3,191,461	25,250,208

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund
53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	337,196			
In County Treasury	9112	(9,901)			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	194,514			
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	893,369			
Prepaid Items	9220				
Fixed Assets					
Sites	9300				
Site Improvements	9310				
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		1,446,939	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	183,153			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	(8,315)			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	(3,547)			
Total Current Liabilities and Deferred Revenue		171,291	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	0	0	0	0
Total Long-Term Liabilities		171,291	0	0	0
TOTAL LIABILITIES	968	171,291	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	924,230			
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		924,230	0	0	0
Designated Fund Balance					
Commitments by Contract or Other Legal Obligation	9750				
Self Insurance Programs	9751				
Payments Resulting from Court Orders	9752				
Specific Future Purposes	9753				
Total Designated Fund Balance	9754	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	351,418			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,275,648	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,446,939	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2010

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	878,089	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets			
Sites	9300		
Site Improvements	9310		
Accumulated Depreciation Site Improvements	9320		
Buildings	9321		
Accumulated Depreciation Buildings	9330		
Library Books	9331		
Equipment	9340		
Accumulated Depreciation Equipment	9350		
Work in Progress	9351		
Total Fixed Assets	9360	0	0
TOTAL ASSETS		878,089	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 280

Name: SOLANO

Description	61		69 Other Internal Service Fund
	CA (Object)	Self-Insurance Fund	
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities			
Bonds Payable	9600		
Revenue Bonds Payable	9610		
Certificates of Participation	9620		
Lease Purchase of Capital Lease	9630		
Compensated Absences Long Term	9640		
Post-Employment Benefits Long Term	9650		
Other Long-Term Liabilities	9660		
Total Long-Term Liabilities	9670		
TOTAL LIABILITIES		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, 2010

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	878,089	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		878,089	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		878,089	0
TOTAL LIABILITIES AND FUND EQUITY		878,089	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	562,783		1,804,164	395,485				
In County Treasury	9112	(425,195)			(279,074)	279,095			472,682
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120			500					15,786
Accounts Receivable	9130	3,910		50,053	608,506	1,567			123
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
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		141,498	0	1,854,717	724,917	280,662	0	0	488,591

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	(1,480)			452,933	8,665			1,848
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			800,000					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	8,255		108,333	203,752				
Total Current Liabilities and Deferred Revenue		6,775	0	908,333	656,685	8,665	0	0	1,848
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	6,775	0	908,333	656,685	8,665	0	0	1,848

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	134,723			68,232	271,997			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		134,723	0	0	68,232	271,997	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751			946,384					486,743
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	946,384	0	0	0	0	486,743
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		134,723	0	946,384	68,232	271,997	0	0	486,743
TOTAL LIABILITIES AND FUND EQUITY		141,498	0	1,854,717	724,917	280,662	0	0	488,591

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues							
Forest Revenues	8100						0
Higher Education Act	8110						
Workforce Investment Act	8120			670,730		670,730	
Temporary Assistance for Needy Families (TANF)	8130			19,479		19,479	
Student Financial Aid	8140			74,551		74,551	
Veterans Education	8150		264				264
Vocational and Technical Education Act (VATEA)	8160			167,565		167,565	
Other Federal Revenues	8170						0
	8190		25,274	639,100		664,374	
Total Federal Revenues	8100		25,538	1,571,425		1,596,963	
State Revenues							
General Apportionments	8600						0
Apprenticeship Apportionment	8610						0
State General Apportionment	8611						0
Other General Apportionment	8612		34,029,825			34,029,825	
General Categorical Programs	8613		41,172			41,172	
Child Development	8620						0
Extended Opportunity Programs and Services(EOPS)	8621						0
Disabled Students Programs and Services(DSPS)	8622			246,470		246,470	
Temporary Assistance for Needy Families (TANF)	8623			503,787		503,787	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624						0
Telecommunications and Technology Infrastructure Program (TTIP)	8625			198,303		198,303	
Other General Categorical Programs	8626						0
	8627			1,179,834		1,179,834	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

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			0
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		941,583	941,583
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	196,228		196,228
Timber Yield Tax	8672	3		3
Other State Tax Subventions	8673	(13,273)		(13,273)
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,094,668	27,628	1,122,296
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	396,125		396,125
Total State Revenues	8600	35,744,748	3,097,605	38,842,353

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11		Fund S12 Restricted Actual	Fund S10 Total	
		Unrestricted Actual	Actual		General Fund Actual	
Local Revenues	8800					
Property Taxes	8810					
Tax Allocation, Secured Roll	8811	8,951,405			8,951,405	
Tax Allocation, Supplemental Roll	8812	(1,339)			(1,339)	
Tax Allocation, Unsecured Roll	8813	465,583			465,583	
Prior Years Taxes	8816	(27,095)			(27,095)	
Education Revenues Augmentation Fund (ERAF)	8817	(534,288)			(534,288)	
Redevelopment Agency Funds	8818				0	
Contributions, Gifts, Grants, and Endowments	8820	22,556			22,556	
Contract Services	8830					
Contract Instructional Services	8831	323,804	62,918		386,722	
Other Contract Services	8832	32,193			32,193	
Sales and Commissions	8840	250,581			250,581	
Rentals and Leases	8850	65,512			65,512	
Interest and Investment Income	8860	129,243			129,243	
Student Fees and Charges	8870					
Community Services Classes	8872	217,097			217,097	
Dormitory	8873				0	
Enrollment	8874	3,311,927			3,311,927	
Field Trips and Use of Nondistrict Facilities	8875				0	
Health Services	8876		(21,057)		(21,057)	
Instructional Materials Fees and Sales of Materials	8877	45,706			45,706	
Insurance	8878	4,838			4,838	
Student Records	8879	47,532			47,532	
Nonresident Tuition	8880	255,307			255,307	
Parking Services and Public Transportation	8881		109,595		109,595	
Other Student Fees and Charges	8885	62,996	48,447		111,443	
Other Local Revenues	8890	227,384			227,384	
Total Local Revenues	8800	13,850,942	199,903		14,050,845	
Total Revenues		49,621,228	4,868,933		54,490,161	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

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				
Proceeds of General Fixed Assets	8900			0
Proceeds of Long-Term Debt	8910			0
Income Transfers -- (8981/8982/8983)	8940			
	898#	12,500	71,011	83,511
Total Other Financing Sources	8900	12,500	71,011	83,511
Total Revenues and Other Financing Sources		49,633,728	4,939,944	54,573,672

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010 Budget Year: 2010-2011

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 Natural Resources	0100	39,365	2,829		5,564			47,758
Architecture and Environmental Design	0200	266						266
Environmental Sciences and Technologies	0300							0
Biological Sciences	0400	1,696,376	101,743		65,980	7,192		1,871,291
Business and Management	0500	1,090,014	26,021		4,315	6,944		1,127,294
Communications	0600	276,846	9,347		275,809	22,959		584,961
Computer and Information Science	0700	898,697	82,227		4,851	24,410		1,010,185
Education	0800	1,889,361	373,012		205,383	9,888		2,477,644
Engineering and Related Industrial Technology	0900	886,089	30,070		77,913	3,812		997,884
Fine and Applied Arts	1000	1,874,390	75,775		1,135,965	8,547		3,094,677
Foreign language	1100	663,074	3,182					666,256
Health	1200	1,494,941	118,948		90,715	77,153		1,781,757
Consumer Education And Home Economics	1300	795,446	31,353		201,068	777		1,028,644
Law	1400							0
Humanities(Letters)	1500	2,994,824	181,800		18,604			3,195,228
Library Science	1600	85,682	7,784					93,466
Mathematics	1700	2,721,757	143,429		9,517	4,370		2,879,073
Military Studies	1800							0
Physical Sciences	1900	1,611,308	68,088		17,566	12,549		1,709,511
Psychology	2000	526,123			104			526,227
Public Affairs and Services	2100	571,565	72,590		5,705	17,282		667,142
Social Sciences	2200	1,414,775	19,315		2,442			1,436,532
Commercial Services	3000	543,244	82,154		36,990			662,388
Interdisciplinary Studies	4900	910,558	111,286		1,557			1,023,401
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	195,314	714,276					909,590
Sub-Total Instructional Activities		23,180,015	2,255,229		2,160,048	195,883		27,791,175
Total Expenditures for GF Activities*		23,270,815	21,452,302		11,116,657	596,748	420,771	56,867,293

*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: 2009-2010 Budget Year: 2010-2011

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		2,406,923	234,487	83,027		2,724,437
Course and Curriculum Development	6020		132,179	415,897	3,086		551,162
Academic / Faculty Senate	6030		65,545	1,089			66,634
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,604,647	651,473	86,113	0	3,342,233
Instructional Support Services	6100						
Learning Center	6110	47,189	216,988	760			264,937
Library	6120		540,800	170,060	31,797		742,657
Media	6130		888,315	37,741	19,503		925,559
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		156,992	1,029,143	25,477		1,211,612
Other Instructional Support Services	6190		346,471				346,471
Total Instructional Support Services		47,189	2,129,566	1,237,704	76,777	0	3,491,236
Admissions and Records	6200		984,652	45,217	5,899		1,035,568
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,623,641	12,714	992		1,637,347
Matriculation and Student Assessment	6320		199,022				199,022
Transfer Programs	6330		52,645	7,852			60,497
Career Guidance	6340		200,502	39			200,541
Other Student Counseling and Guidance	6390			127			127
Total Student Counseling and Guidance		0	2,075,810	20,732	992	0	2,097,534

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010 Budget Year: 2010-2011

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		758,361	26,093			784,454
Extended Opportunity Programs and Services (EOPS)	6430		168,116	2,589	292		170,997
Health Services	6440		7,803	182,252			190,055
Student Personnel Administration	6450		509,349	33,179			542,528
Financial Aid Administration	6460		759,505	52,513	1,577		813,595
Job Placement Services	6470		65,706				65,706
Veterans Services	6480		95,570	4,088	241		99,899
Miscellaneous Student Services	6490		758,348	172,987			931,335
Total Other Student Services		0	3,122,758	473,701	2,110	0	3,598,569
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		771,285	773,658	22,074		1,567,017
Custodial Services	6530		1,025,337	95,594	5,890		1,126,821
Grounds Maintenance and Repairs	6550		375,557	28,701	11,613		415,871
Utilities	6570			1,802,897			1,802,897
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant		0	2,172,179	2,700,850	39,577	0	4,912,606
Planning, Policymaking and Coordinations	6600		922,612	523,033	1,099		1,446,744

* 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: 2009-2010 Budget Year: 2010-2011

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		155,909	161,561			317,470
Fiscal Operations	6720		1,075,013	1,248,969	1,607		2,325,589
Human Resources Management	6730		434,010	294,347			728,357
Noninstruct Staff Retirees' Benefits & Retirement *	6740		720,060				720,060
Staff Development	6750			23,150			23,150
Staff Diversity	6760		1,145				1,145
Logistical Services	6770		943,404	768,963	75,652		1,788,019
Management Information Systems	6780		672,734	193,850	27,943		894,527
Other General Institutional Support Services	6790			826			826
Total General Institutional Support Services	6700	0	4,002,275	2,691,666	105,202	0	6,799,143
Community Services & Economic Development	6800						
Community Recreation	6810		424				424
Community Service Classes	6820		325,003	117,835			442,838
Community Use of Facilities	6830		53,379				53,379
Economic Development	6840		207,821	166,796	2,354		376,971
Other Community Services & Economic Development	6880		52,043				52,043
Total Community Services	6800	0	638,670	284,631	2,354	0	925,655

* 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: 2009-2010 Budget Year: 2010-2011

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						0
Child Development Centers	6920			1,949			1,949
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		74,006	9,937	74,099		158,042
Student and Co-Curricular Activities	6960		818				818
Student Housing	6970						0
Other Ancillary Services	6990		292,851	150,696	1,769		445,316
Total Ancillary Services	6900	0	367,675	162,582	75,868	0	606,125
Auxiliary Operations	7000						
Contract Education	7010	43,611	170,181	115,910	206		329,908
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	43,611	170,181	115,910	206	0	329,908

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010 Budget Year: 2010-2011

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		6,048	5,527	4,868		16,443
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			43,583			43,583
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	43,583	0	0	43,583
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					347,840	347,840
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	347,840	347,840
Sub-Total Non-Instructional Activities		90,800	19,197,073	8,956,609	400,865	420,771	29,066,118
Total Expenditures General Fund: activities *		23,270,815	21,452,302	11,116,657	596,748	420,771	56,857,293

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I. 2010-2011 Appropriations Limit:				
A.	2009-2010 Appropriations Limit:			\$48,269,259
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	9,477.00		
	2. 2009-2010 Second Period Actual FTES	9,398.00		
	3. 2009-2010 Population change factor (C2/C1)	0.9917		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$46,652,761
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)			\$46,652,761
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$46,652,761
II. 2010-2011 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			33,013,081
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			135,600
C.	Local Property taxes			9,256,358
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			27,821
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2010-2011 Appropriations Subject to Limit			\$42,432,860

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	25,538		1,571,425	780,700	1,596,963	780,700
State Revenues	8600	35,744,748	34,220,153	3,097,605	2,248,557	38,842,353	36,468,710
Local Revenues	8800	13,850,942	15,588,954	199,903	544,774	14,050,845	16,133,728
Total Revenues		49,621,228	49,809,107	4,868,933	3,574,031	54,490,161	53,383,138
EXPENDITURES:							
Academic Salaries	1000	21,293,765	20,161,973	933,270	279,407	22,227,035	20,441,380
Classified Salaries	2000	8,766,314	9,804,068	1,615,611	1,194,941	10,381,925	10,999,009
Employee Benefits	3000	11,540,772	12,197,792	573,385	543,257	12,114,157	12,741,049
Supplies and Materials	4000	1,163,445	1,134,590	199,283	447,846	1,362,728	1,582,436
Other Operating Expenses and Services	5000	8,547,208	6,681,209	1,206,721	474,015	9,753,929	7,155,224
Capital Outlay	6000	273,533	288,534	323,215	424,692	596,748	713,226
Total Expenditures		51,585,037	50,268,166	4,851,485	3,364,158	56,436,522	53,632,324
Excess (Deficiency) of Revenues over Expenditures		(1,963,809)	(459,059)	17,448	209,873	(1,946,361)	(249,186)
Other Financing Sources							
Other Outgo	8900	12,500		71,011	3,258	83,511	3,258
Net Increase/(Decrease) in Fund Balance	7000	69,914		350,857	213,131	420,771	213,131
		(2,021,223)	(459,059)	(262,396)	0	(2,283,621)	(459,059)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,419,596	3,207,000	4,000	(258,398)	3,423,596	2,948,602
Prior Years Adjustments	9020	1,808,627				1,808,627	
Adjusted Beginning Balance	9030	5,228,223		4,000		5,232,223	
Ending Fund Balance, June 30		3,207,000	2,747,941	(258,398)	(258,398)	2,948,602	2,489,543

Annual Financial and Budget Report

20 Debt Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800		7,626,788				
Total Revenues		0	7,626,788	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				
Debt Interest and Other Service Charges	7120		3,691,272				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	7,516,272	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	(7,516,272)	0	0	0	0
Net Increase/Decrease in Fund Balance		0	110,516	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,765,063	5,765,063	316,785	316,785		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,765,063		316,785		0	
Ending Fund Balance, June 30		5,765,063	5,875,579	316,785	316,785	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					61,380	66,844
State Revenues	8600					798,733	709,495
Local Revenues	8800					33,863	55,821
Total Income		0	0	0	0	893,976	832,160
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					490,230	482,834
Employee Benefits	3000					260,008	276,287
Supplies and Materials	4000					40,477	23,270
Other Operating Expenses and Services	5000					98,796	69,769
Capital Outlay	6000						
Total Expenditures		0	0	0	0	889,511	832,160
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	4,465	0
Other Financing Sources	8900						
Other Outgo	7000					4,466	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	1	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010 Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	658,225	571,356	437,142	240,000
Total Income		658,225	571,356	437,142	240,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			110,884	
Employee Benefits	3000			35,225	
Supplies and Materials	4000			87,209	
Other Operating Expenses and Services	5000	19,141	15,000	569,195	1,500,000
Capital Outlay	6000		100,000	14,348,492	11,087,702
Total Expenditures		19,141	115,000	15,151,005	12,587,702
Excess (Deficiency) of Revenues over Expenditures		639,084	456,356	(14,713,863)	(12,347,702)
Other Financing Sources	8900				
Other Outgo	7000	98,004	97,887		
Net Increase/(Decrease) in Fund Balance		541,080	358,469	(14,713,863)	(12,347,702)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,649,095	3,190,175	39,150,203	24,436,340
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	2,649,095		39,150,203	
Ending Fund Balance, June 30		3,190,175	3,548,644	24,436,340	12,088,638

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	4,202,500	3,670,000				
Other Financing Sources	8900						
Total Income		4,202,500	3,670,000	0	0	0	0
Cost of Sales	5890	2,850,770	2,900,000				
Gross Profit or Loss		1,351,730	770,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	438,719	425,275				
Employee Benefits	3000	159,136	160,000				
Supplies and Materials	4000	16,435	17,000				
Other Operating Expenses and Services	5000	130,403	160,000				
Capital Outlay	6000	433	25,000				
Total Expenditures		745,126	787,275	0	0	0	0
Net Profit or Loss		606,604	(17,275)	0	0	0	0
Other Outgo	7000	35,855	35,000				
Net Increase/(Decrease) in Fund Balance		570,749	(52,275)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	722,577	1,275,648		0		0
Prior Years Adjustments	9020	(17,678)					
Adjusted Beginning Balance	9030	704,899		0		0	
Ending Fund Balance, June 30		1,275,648	1,223,373	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	878,089	5,000		
Other Financing Sources	8900				
Total Income		878,089	5,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000		419,362		
Capital Outlay	6000				
Total Expenditures		0	419,362	0	0
Net Profit or Loss		878,089	(414,362)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		878,089	(414,362)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		878,089		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		878,089	463,727	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: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	60,386	76,655			102,410	100,000
Total Income		60,386	76,655	0	0	102,410	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	18,462	20,388				
Employee Benefits	3000	557	612				
Supplies and Materials	4000	10,760	17,500				
Other Operating Expenses and Services	5000	63,906	58,650			5,568	6,000
Capital Outlay	6000	341	31,000				
Total Expenditures		94,026	128,150	0	0	5,568	6,000
Excess (Deficiency) of Revenues over Expenditures		(33,640)	(51,495)	0	0	96,842	94,000
Other Financing Sources	8900	23,355					
Other Outgo	7000	5,373	88,372				
Net Increase/(Decrease) in Fund Balance		(15,658)	(139,867)	0	0	96,842	94,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	150,381	134,723			849,542	946,384
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	150,381		0		849,542	
Ending Fund Balance, June 30		134,723	(5,144)	0	0	946,384	1,040,384

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	11,265,692	12,000,000	263,443	275,000		
State Revenues	8600						
Local Revenues	8800						
Total Income		11,265,692	12,000,000	263,443	275,000	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		11,265,692	12,000,000	263,443	275,000	0	0
Other Financing Sources	8900	3,017					
Other Outgo	7000	11,319,798		126,167	150,000		
Net Increase/(Decrease) in Fund Balance		(51,089)	12,000,000	137,276	125,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		68,232	134,721	271,997		0
Prior Years Adjustments	9020	119,321					
Adjusted Beginning Balance	9030	119,321		134,721		0	
Ending Fund Balance, June 30		68,232	12,068,232	271,997	396,997	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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			471,786	500,000
Total Income		0	0	471,786	500,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			214,041	250,000
Capital Outlay	6000				
Total Expenditures		0	0	214,041	250,000
Excess (Deficiency) of Revenues over Expenditures		0	0	257,745	250,000
Other Financing Sources					
8900					
Other Outgo					
7000					
Net Increase/(Decrease) in Fund Balance		0	0	257,745	250,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	228,998	486,743
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		228,998	
Ending Fund Balance, June 30		0	0	486,743	736,743

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,017
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	12,500
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	23,355

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: 2009-2010 Budget Year: 2010-2011

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010				222,807
Adjustments	9020		(660)		(230,239)
Adjusted Beginning Balance	9030		(660)		(7,432)
Actual Fiscal Year Data					
State Lottery Proceeds:	8681		1,094,668		27,628
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted
Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies & Materials	4000				0
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional Supplies & Mtrls	4400		217,201		217,201
Total Supplies and Materials		0	217,201	0	217,201
Other Operating Expenses and Services	5000		876,807		876,807
Capital Outlay	6000				0
Library Books	6300				0
Equipment	6400				0
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Expenditures		0	1,094,008	0	1,094,008
Ending Balance					27,628
					(7,432)
					1,121,636
					(7,432)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2009-2010 Budget Year: 2010-2011

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010			(7,432)	
Adjustments	9020				
Adjusted Beginning Balance	9030		0	(7,432)	
Budget Fiscal Year Data					
State Lottery Proceeds:	8681		1,093,420	131,152	
		Instructional & Institutional Unrestricted			
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted
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				
Noninstructional Supplies & Mtrls	4400		213,420	0	213,420
Total Supplies and Materials		0	213,420	131,152	344,572
Other Operating Expenses and Services	5000		880,000		880,000
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
Other Outgo	7000				
Total Expenditures		0	1,093,420	131,152	1,224,572
Ending Balance				(7,432)	