

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2013-2014)  
(Budget Report for Fiscal Year 2014-2015)

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

10/20/14  
\_\_\_\_\_  
Date

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

October 20, 2014  
\_\_\_\_\_  
Date

Contact: Yulian Ligosio

(707) 864--720 9

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	9,653,919	9,653,919		9,653,919
Other	1300	6,255,362	6,256,537	48,404	6,304,941
<b>Total Instructional Salaries</b>		15,909,281	15,910,456	48,404	15,958,860
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,266,556	52,195	3,318,751
Other	1400		446,396	2,281	448,677
<b>Total Non-Instructional Salaries</b>		0	3,712,952	54,476	3,767,428
<b>Total Academic Salaries</b>		15,909,281	19,623,408	102,880	19,726,288
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		7,517,714	232,858	7,750,572
Other	2300		485,203	30,024	515,227
<b>Total Non-Instructional Salaries</b>		0	8,002,917	262,882	8,265,799
<b>Instructional Aides</b>					
Regular Status	2200	934,391	934,391		934,391
Other	2400	248,505	253,699		253,699
<b>Total Instructional Aides</b>		1,182,896	1,188,090	0	1,188,090
<b>Total Classified Salaries</b>		1,182,896	9,191,007	262,882	9,453,889
<b>Employee Benefits</b>	3000	5,572,491	11,628,913	120,846	11,749,759
<b>Supplies and Materials</b>	4000		594,802	42,336	637,138
<b>Other Operating Expenses</b>	5000		5,441,983	94,313	5,536,296
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		22,664,668	46,480,113	623,257	47,103,370

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: 2013-2014

Budget Year: 2014-2015

District ID: 280

Name: SOLANO

Exclusions		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	703,759	703,759		703,759
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		962,103		962,103
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		416,723		416,723
Classified Salaries	2000		110,046		110,046
Employee Benefits	3000		198,920		198,920
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		145,491		145,491
Total Supplies and Materials		0	145,491	0	145,491
Other Operating Expenses and Services	5000		71,450		71,450

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: 2013-2014

Budget Year: 2014-2015

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				0
Library Books	6300				
Equipment	6400				0
Equipment - Additional	6410				
Equipment - Replacement	6420		5,167		5,167
Total Equipment		0	5,167	0	5,167
Total Capital Outlay		0	5,167	0	5,167
Other Outgo	7000				0
Total Exclusions		703,759	2,613,659	0	2,613,659
Total for ECS 84362, 50% Law		21,960,909	43,866,454	623,257	44,489,711
Percent of CEE (Instructional Salary Cost / Total CEE)		50.06%	100.00%		
50% of Current Expense of Education			21,933,227		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		21,960,909	43,866,454	623,257	44,489,711
Reconcillation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		22,664,668	46,480,113	623,257	47,103,370
Capital Expenditures	6000	(1)	4,036		4,036
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		22,664,667	46,484,149	623,257	47,107,406

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	256,716	1,772,423	2,029,139
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	161,376		161,376
Investments (at cost)	9120			0
Accounts Receivable	9130	7,829,185	1,577,489	9,406,674
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	123,092	23,330	146,422
<b>TOTAL ASSETS</b>		8,370,369	3,373,242	11,743,611
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,227,755	1,609,529	3,837,284
Accrued Salaries and Wages Payable	9520	1,095,226	848	1,096,074
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	727,531		727,531
<b>TOTAL LIABILITIES</b>		4,050,512	1,610,377	5,660,889

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	4,319,857		4,319,857
Amounts Restricted by Law for Specific Purposes	9712		1,762,865	1,762,865
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
<b>Total Fund Balance</b>		<b>4,319,857</b>	<b>1,762,865</b>	<b>6,082,722</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>4,319,857</b>	<b>1,762,865</b>	<b>6,082,722</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>8,370,369</b>	<b>3,373,242</b>	<b>11,743,611</b>

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 280

Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	11,241,499		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		11,241,499	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**
**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

**Governmental Funds Group**
**20 Debt Service Funds:**
**21 Bond Interest and Redemption Fund**
**22 Revenue Bond Interest and Redemption Fund**
**29 Other Debt Service Fund**

District ID: 280

Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	11,241,499		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		11,241,499	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		11,241,499	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,241,499	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, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			303			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			204			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	507	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			507			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	507	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, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	507	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 280

Name: SOLANO

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,760,722	112,558,378	
Cash With Fiscal Agents	9113		23,091	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130		364,928	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		3,760,722	112,946,397	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510		1,499,579	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	1,499,579	0

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

**Governmental Funds Group**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

District ID: 280

Name: SOLANO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,760,722	111,446,818	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,760,722	111,446,818	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		3,760,722	111,446,818	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,760,722	112,946,397	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, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	769,173			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	197,428			
Accounts Receivable	9130	(199)			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		966,402	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 280

Name: SOLANO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	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, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711	966,402			
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		966,402	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		966,402	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		966,402	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 280

Name: SOLANO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	381,537	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		381,537	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, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>0</b>	<b>0</b>

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, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	381,537	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		381,537	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		381,537	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		381,537	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	151,341		124,689		254,716			505,178
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						2,150,736		
Accounts Receivable	9130	6,355		80,557	22,972				187
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		157,696	0	205,246	22,972	254,716	2,150,736	0	505,365

## COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 280

Name: SOLANO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				22,352	7			7,554
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			51,339					
Total Current Liabilities and Deferred Revenue		0	0	51,339	22,352	7	0	0	7,554
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	51,339	22,352	7	0	0	7,554

## COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	157,696		153,907	620	254,709	2,150,736		496,313
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		157,696	0	153,907	620	254,709	2,150,736	0	496,313
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		157,696	0	153,907	620	254,709	2,150,736	0	496,313
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		157,696	0	205,246	22,972	254,716	2,150,736	0	503,867

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		197,570	197,570
Workforce Investment Act	8130		72,000	72,000
Temporary Assistance for Needy Families (TANF)	8140		50,916	50,916
Student Financial Aid	8150			0
Veterans Education	8160		264,898	264,898
Vocational and Technical Education Act (VATEA)	8170		566,797	566,797
Other Federal Revenues	8190	16,509	219,011	235,520
<b>Total Federal Revenues</b>	8100	16,509	1,371,192	1,387,701
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,239,794		22,239,794
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		380,566	380,566
Disabled Students Programs and Services(DSPS)	8623		450,090	450,090
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		160,090	160,090
Telecommunications and Technology Infrastructure Program (TTIP)	8626		5,365	5,365
Other General Categorical Programs	8627		1,643,455	1,643,455

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	6,715,811		6,715,811
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		320,585	320,585
Other Reimbursable Categorical Programs	8652		1,629,277	1,629,277
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	125,649		125,649
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	255,128		255,128
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	947,798	255,906	1,203,704
State Mandated Costs	8685	197,564		197,564
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	299,075		299,075
<b>Total State Revenues</b>	8600	30,780,819	4,845,334	35,626,153

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**
**SUPPLEMENTAL DATA**
**Details of General Fund Revenue**

For Actual Year: 2013-2014

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,680,544		8,680,544
Tax Allocation, Supplemental Roll	8812	131,579		131,579
Tax Allocation, Unsecured Roll	8813	637,009		637,009
Prior Years Taxes	8816	33,074		33,074
Education Revenues Augmentation Fund (ERAF)	8817	20,848		20,848
Redevelopment Agency Funds - Pass Through	8818	36,821		36,821
Redevelopment Agency Funds - Residual	8819	1,061,904		1,061,904
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	1,000		1,000
Contract Services	8830			
Contract Instructional Services	8831	284,678	185,828	470,506
Other Contract Services	8832			0
Sales and Commissions	8840	56,289		56,289
Rentals and Leases	8850	27,472		27,472
Interest and Investment Income	8860	47,410		47,410
Student Fees and Charges	8870			
Community Services Classes	8872	65,000	172,248	237,248
Dormitory	8873			0
Enrollment	8874	8,871,987		8,871,987
Contra Revenue Account	8874.1	(5,411,005)		(5,411,005)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		295,627	295,627
Instructional Materials Fees and Sales of Materials	8877	55,430		55,430
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	447,748		447,748
Parking Services and Public Transportation	8881		397,586	397,586
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	237,514	71,626	309,140
<b>Total Local Revenues</b>	8800	15,285,302	1,122,915	16,408,217
<b>Total Revenues</b>		46,082,630	7,339,441	53,422,071



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	64,672		64,672
Proceeds of Long-Term Debt	8940			0
Incoming Transfers – (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	64,672	0	64,672
<b>Total Revenues and Other Financing Sources</b>		46,147,302	7,339,441	53,486,743

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	94,068	(4)	12,212	(1)		106,275
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,892,103	118,502	73,039	66,833		2,150,477
Business and Management	0500	687,898	39,551	166,383	3,080		896,912
Communications	0600	162,793	833	19,052	8,946		191,624
Computer and Information Science	0700	772,584	9,248	1,581	475		783,888
Education	0800	1,420,315	239,401	167,248	17,207		1,844,171
Engineering and Related Industrial Technology	0900	971,447	22,909	136,323	33,011		1,163,690
Fine and Applied Arts	1000	1,789,805	137,254	82,971	59,500		2,069,530
Foreign language	1100	458,265	800	50			459,115
Health	1200	1,270,748	255,484	59,090	108,375		1,693,697
Consumer Education And Home Economics	1300	791,714	60,153	136,767			988,634
Law	1400			30			30
Humanities(Letters)	1500	2,855,259	165,299	18,998			3,039,556
Library Science	1600	77,377	62,673	23,620			163,670
Mathematics	1700	2,794,441	79,411	7,318			2,881,170
Military Studies	1800						0
Physical Sciences	1900	1,623,215	92,236	34,965	14,985		1,765,401
Psychology	2000	515,083	13,387	610			529,080
Public Affairs and Services	2100	644,546	108,181	30,480			783,207
Social Sciences	2200	1,344,581	30,877	2,557			1,378,015
Commercial Services	3000	417,321	110,023	23,373			550,717
Interdisciplinary Studies	4900	983,683	120,070	77,508	776		1,182,037
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	702,500					702,500
<b>Sub-Total Instructional Activites</b>		22,269,746	1,666,288	1,074,175	313,187		25,323,396
<b>Total Expenditures for GF Activities*</b>		22,543,248	21,590,082	9,025,939	1,165,729	567,521	54,892,519

\*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: 2013-2014

Budget Year: 2014-2015

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	8,524	2,278,864	258,278	45,013		2,590,679
Course and Curriculum Development	6020	843	247,249	221,005			469,097
Academic / Faculty Senate	6030	30,352	106,522	8,689			145,563
Other Instructional Administration & Governance	6090	46,222	161,383				207,605
<b>Total Instructional Admin. &amp; Governance</b>		<b>85,941</b>	<b>2,794,018</b>	<b>487,972</b>	<b>45,013</b>	<b>0</b>	<b>3,412,944</b>
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120	153	686,765	84,919	389		772,226
Media	6130		822,960	1,083			824,043
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	7,951	35,281	389,235			432,467
Other Instructional Support Services	6190	44	386,980				387,024
<b>Total Instructional Support Services</b>		<b>8,148</b>	<b>1,931,986</b>	<b>475,237</b>	<b>389</b>	<b>0</b>	<b>2,415,760</b>
Admissions and Records	6200		1,221,650	449,321			1,670,971
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	13,393	1,623,578	87,299			1,724,270
Matriculation and Student Assessment	6320		416,109	378	6,553		423,040
Transfer Programs	6330			1,246			1,246
Career Guidance	6340			3,523			3,523
Other Student Counseling and Guidance	6390	6,703	122,769	91,740	14,086		235,298
<b>Total Student Counseling and Guidance</b>		<b>20,096</b>	<b>2,162,456</b>	<b>184,186</b>	<b>20,639</b>	<b>0</b>	<b>2,387,377</b>

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: 2013-2014

Budget Year: 2014-2015

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	404	125,855	3,013	4,539	26,278	160,089
Disabled Student Programs and Services (DSPS)	6420	78	624,282	135,837			760,197
Extended Opportunity Programs and Services (EOPS)	6430	13,930	265,683	23,932	12,380	141,158	457,083
Health Services	6440		8,301	129,679			137,980
Student Personnel Administration	6450		133,168	20,349			153,517
Financial Aid Administration	6460		831,808	197,434	5,227		1,034,469
Job Placement Services	6470		101,839				101,839
Veterans Services	6480		105,596	265,358			370,954
Miscellaneous Student Services	6490	2,299	507,777	42,546		(600)	552,022
<b>Total Other Student Services</b>		16,711	2,704,309	818,148	22,146	166,836	3,728,150
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		870,209	554,814			1,425,023
Custodial Services	6530		1,102,629	91,333			1,193,962
Grounds Maintenance and Repairs	6550		558,947	33,432			592,379
Utilities	6570			1,408,940			1,408,940
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,531,785	2,088,519	0	0	4,620,304
<b>Planning, Policymaking and Coordinations</b>	6600	24,714	1,241,915	201,190			1,467,819

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

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**
**SUPPLEMENTAL DATA**
**Expend by Non-Instructional Activity**
**\$10 General Fund - Combined**

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		91,750	25,010			116,760
Fiscal Operations	6720	2	1,018,919	806,049	1		1,824,971
Human Resources Management	6730		587,069	245,545			832,614
Noninstruct Staff Retirees' Benefits & Retirement *	6740	283	961,820				962,103
Staff Development	6750			25			25
Staff Diversity	6760						0
Logistical Services	6770		440,052	686,378			1,126,430
Management Information Systems	6780		1,053,838	272,153			1,325,991
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>285</b>	<b>4,153,448</b>	<b>2,035,160</b>	<b>1</b>	<b>0</b>	<b>6,188,894</b>
Community Services & Economic Development	6800						
Community Recreation	6810		14,424				14,424
Community Service Classes	6820		36,820	78,330			115,150
Community Use of Facilities	6830		41,693	2,003			43,696
Economic Development	6840		315,721	483,166			798,887
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	<b>6800</b>	<b>0</b>	<b>408,658</b>	<b>563,499</b>	<b>0</b>	<b>0</b>	<b>972,157</b>

\* Noninstructional Staff Retirees' Benefits &amp; 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: 2013-2014

Budget Year: 2014-2015

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		3,517	600			4,117
Child Development Centers	6920	41,379	94,520	4,867			140,766
Farm Operations	6930						0
Food Services	6940			2,841			2,841
Parking	6950		194,892	82,324	55,576		332,792
Student and Co-Curricular Activities	6960		9,997	500			10,497
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	<b>6900</b>	<b>41,379</b>	<b>302,926</b>	<b>91,132</b>	<b>55,576</b>	<b>0</b>	<b>491,013</b>
Auxiliary Operations	7000						
Contract Education	7010	76,228	418,227	532,457	453,878	3	1,480,793
Other Auxiliary Operations	7090						0
<b>Total Auxillary Operations</b>	<b>7000</b>	<b>76,228</b>	<b>418,227</b>	<b>532,457</b>	<b>453,878</b>	<b>3</b>	<b>1,480,793</b>

**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: 2013-2014

Budget Year: 2014-2015

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		52,416	24,943	254,900		332,259
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					21,441	21,441
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	21,441	21,441
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					359,903	359,903
Student Aid	7320					19,338	19,338
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	379,241	379,241
<b>Sub-Total Non-Instructional Activities</b>		273,502	19,923,794	7,951,764	852,542	567,521	29,569,123
<b>Total Expenditures General Fund: activities *</b>		22,543,248	21,590,082	9,025,939	1,165,729	567,521	54,892,519

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: SOLANO

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$39,174,240
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	7,057.00		
	2. 2013-2014 Second Period Actual FTES	8,500.00		
	3. 2013-2014 Population change factor (C2/C1)	1.2045		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$47,076,846
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)			\$47,076,846
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$47,076,846
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			24,046,177
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			125,648
C.	Local Property taxes			11,616,592
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			7,980
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$35,796,397



For Actual Year: 2013-2014

Budget Year: 2014-2015

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	16,509		1,371,192	1,458,847	1,387,701	1,458,847
State Revenues	8600	30,780,819	30,049,589	4,845,334	4,075,602	35,626,153	34,125,191
Local Revenues	8800	15,285,302	16,178,346	1,122,915	553,500	16,408,217	16,731,846
<b>Total Revenues</b>		<b>48,082,630</b>	<b>46,227,935</b>	<b>7,339,441</b>	<b>6,087,949</b>	<b>53,422,071</b>	<b>52,315,884</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	19,726,289	19,452,036	928,384	683,831	20,654,673	20,135,867
Classified Salaries	2000	9,453,888	9,228,064	1,495,442	1,408,987	10,949,330	10,637,051
Employee Benefits	3000	11,749,758	12,769,496	779,569	1,007,657	12,529,327	13,777,153
Supplies and Materials	4000	637,137	458,838	728,164	546,249	1,365,301	1,005,087
Other Operating Expenses and Services	5000	5,536,297	5,272,792	2,124,341	1,929,920	7,660,638	7,202,712
Capital Outlay	6000	4,036		1,161,693	113,107	1,165,729	113,107
<b>Total Expenditures</b>		<b>47,107,405</b>	<b>47,181,226</b>	<b>7,217,593</b>	<b>5,689,751</b>	<b>54,324,998</b>	<b>52,870,977</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(1,024,775)</b>	<b>(953,291)</b>	<b>121,848</b>	<b>398,198</b>	<b>(902,927)</b>	<b>(555,093)</b>
<b>Other Financing Sources</b>	8900	64,672	9,072			64,672	9,072
<b>Other Outgo</b>	7000	381,344	430,000	186,177	398,198	567,521	828,198
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(1,341,447)</b>	<b>(1,374,219)</b>	<b>(64,329)</b>	<b>0</b>	<b>(1,405,776)</b>	<b>(1,374,219)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,214,519	4,319,857	1,827,194	1,762,865	8,041,713	6,082,722
Prior Years Adjustments	9020	(553,215)				(553,215)	
Adjusted Beginning Balance	9030	5,661,304		1,827,194		7,488,498	
<b>Ending Fund Balance, June 30</b>		<b>4,319,857</b>	<b>2,945,638</b>	<b>1,762,865</b>	<b>1,762,865</b>	<b>6,082,722</b>	<b>4,708,503</b>

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

## DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	604,812					
Local Revenues	8800	14,938,250	14,200,693				
<b>Total Revenues</b>		15,543,062	14,200,693	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					1,172,283	1,219,958
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	1,172,283	1,219,958
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,900,000	7,345,000			340,188	688,301
Debt Interest and Other Service Charges	7120	6,216,635	6,884,869			832,095	531,657
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	11,116,635	14,229,869	0	0	1,172,283	1,219,958
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(11,116,635)	(14,229,869)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		4,426,427	(29,176)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,815,072	11,241,499	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,815,072		0		0	
<b>Ending Fund Balance, June 30</b>		11,241,499	11,212,323	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds – Part 1

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					47,896	66,000
State Revenues	8600					638,661	725,225
Local Revenues	8800					154,388	169,819
<b>Total Income</b>		0	0	0	0	840,945	961,044
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					676,503	576,575
Employee Benefits	3000					300,727	314,636
Supplies and Materials	4000					29,419	30,050
Other Operating Expenses and Services	5000					4,772	2,590
Capital Outlay	6000					1,954	
<b>Total Expenditures</b>		0	0	0	0	1,013,375	923,851
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(172,430)	37,193
<b>Other Financing Sources</b>	8900					186,385	
<b>Other Outgo</b>	7000					13,955	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	37,193
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	37,193

For Actual Year: 2013-2014

Budget Year: 2014-2015

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600			364,928	800,000		
Local Revenues	8800	503,340	440,000	648,660	260,000		
<b>Total Income</b>		503,340	440,000	1,013,588	1,060,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			244,936	451,032		
Employee Benefits	3000			99,924	251,000		
Supplies and Materials	4000			37,965	25,000		
Other Operating Expenses and Services	5000	310,809	300,000	2,484,204	7,162,000		
Capital Outlay	6000	300,578	70,000	23,403,501	21,621,910		
<b>Total Expenditures</b>		611,387	370,000	26,270,530	29,510,942	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(108,047)	70,000	(25,256,942)	(28,450,942)	0	0
<b>Other Financing Sources</b>	8900			(145,889)	96,871		
<b>Other Outgo</b>	7000	97,265	98,000	1,172,283	1,219,958		
<b>Net Increase/(Decrease) in Fund Balance</b>		(205,312)	(28,000)	(26,575,114)	(29,574,029)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,966,034	3,760,722	138,021,932	111,446,818		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,966,034		138,021,932		0	
<b>Ending Fund Balance, June 30</b>		3,760,722	3,732,722	111,446,818	81,872,789	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

## Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900	476					
<b>Total Income</b>		476	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		476	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,475	60				
Capital Outlay	6000						
<b>Total Expenditures</b>		10,475	60	0	0	0	0
<b>Net Profit or Loss</b>		(9,999)	(60)	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(9,999)	(60)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	976,401	966,402		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	976,401		0		0	
<b>Ending Fund Balance, June 30</b>		966,402	966,342	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

## Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

60 Enterprise Funds Group

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	43,842					
Other Financing Sources	8900						
<b>Total Income</b>		43,842	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	15,000					
Capital Outlay	6000						
<b>Total Expenditures</b>		15,000	0	0	0		
<b>Net Profit or Loss</b>		28,842	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		28,842	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	352,695	381,537		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	352,695		0			
<b>Ending Fund Balance, June 30</b>		381,537	381,537	0	0		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	76,029				98,684	96,871
<b>Total Income</b>		76,029	0	0	0	98,684	96,871
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	2,296					
Employee Benefits	3000	79					
Supplies and Materials	4000	4,609					
Other Operating Expenses and Services	5000	27,585				439	
Capital Outlay	6000	10,073					
<b>Total Expenditures</b>		44,642	0	0	0	439	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		31,387	0	0	0	98,245	96,871
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	19,561				96,871	96,871
<b>Net Increase/(Decrease) in Fund Balance</b>		11,826	0	0	0	1,374	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	145,870	157,696		0	152,533	153,907
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	145,870		0		152,533	
<b>Ending Fund Balance, June 30</b>		157,696	157,696	0	0	153,907	153,907

CALIFORNIA COMMUNITY COLLEGES

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REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group – Part 2

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100	11,669,061	12,000,000	41,573			
State Revenues	8600	538,159	500,000	17,500		633,400	372,672
Local Revenues	8800			146,723			
<b>Total Income</b>		12,207,220	12,500,000	205,796	0	633,400	372,672
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					500	
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	500	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		12,207,220	12,500,000	205,796	0	632,900	372,672
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	12,245,014	12,500,000	201,657			
<b>Net Increase/(Decrease) in Fund Balance</b>		(37,794)	0	4,139	0	632,900	372,672
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	38,414	620	250,570	254,709	1,517,836	2,150,736
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	38,414		250,570		1,517,836	
<b>Ending Fund Balance, June 30</b>		620	620	254,709	254,709	2,150,736	2,523,408

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group – Part 3

280 SOLANO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			343,759	250,000
<b>Total Income</b>		0	0	343,759	250,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			90,462	90,000
Other Operating Expenses and Services	5000			158,911	20,000
Capital Outlay	6000				50,000
<b>Total Expenditures</b>		0	0	249,373	160,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	94,386	90,000
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			49,927	
<b>Net Increase/(Decrease) In Fund Balance</b>		0	0	44,459	90,000
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	451,854	496,313
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		451,854	
<b>Ending Fund Balance, June 30</b>		0	0	496,313	586,313

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	170,818
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	186,385
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	37,000
29	OTHER DEBT SERVICE FUND	42	REVENUE BOND CONSTRUCTION FUND	1,172,283
42	REVENUE BOND CONSTRUCTION FUND	73	STUDENT BODY CENTER FEE TRUST FUND	96,871

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**
**SUPPLEMENTAL DATA**

For Actual Year: 2013-2014

Budget Year: 2014-2015

**Receipt and Expenditures of Lottery Proceeds**
**Lottery Actual Report**

L10 GENERAL FUND

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		947,798			255,906	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		416,724		416,724		416,724
Classified Salaries	2000		110,046		110,046		110,046
Employee Benefits	3000		198,920		198,920		198,920
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		
Noninstructional Supplies & Mtrls	4400		145,491		145,491	255,906	255,906
<b>Total Supplies and Materials</b>		0	145,491	0	145,491	255,906	401,397
Other Operating Expenses and Services	5000		71,450		71,450		71,450
<b>Capital Outlay</b>	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420		5,167		5,167		5,167
<b>Total Capital Outlay</b>		0	5,167	0	5,167		5,167
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	947,798	0	947,798	255,906	1,203,704
<b>Ending Balance</b>					0	0	0

**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: 2013-2014

Budget Year: 2014-2015

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		850,870			254,200	
		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		422,409		422,409		422,409
Classified Salaries	2000		62,767		62,767		62,767
Employee Benefits	3000		175,694		175,694		175,694
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	254,200	254,200
Noninstructional Supplies & Mtrls	4400		190,000		190,000		190,000
Total Supplies and Materials		0	190,000	0	190,000	254,200	444,200
Other Operating Expenses and Services	5000				0		0
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	850,870	0	850,870	254,200	1,105,070
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 280

Name: SOLANO

EPA Revenue	6,715,811
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	6,715,811	0	0	6,715,811
TOTAL		6,715,811	0	0	6,715,811