



ADOPTION BUDGET 2013-14

Governing Board Meeting

September 18, 2013

Serving Solano and Yolo Counties and the City of Winters, California

Transforming Students' Lives

REPORT PREPARED BY:

Yulian Ligioso

VICE PRESIDENT, FINANCE & ADMINISTRATION

Patrick Killingsworth

DIRECTOR, FISCAL SERVICES

Judy Yu

ACCOUNTING MANAGER

Laura Convento

INTERIM BUSINESS OPERATIONS COORDINATOR, FINANCE & ADMINISTRATION

SOLANO COMMUNITY COLLEGE DISTRICT

GOVERNING BOARD

Sarah E. Chapman, Ph.D.
PRESIDENT

Pam Keith
VICE PRESIDENT

Monica Brown

Denis Honeychurch, J.D.

Michael A. Martin

Rosemary Thurston

A. Marie Young

Latifah Alexander
STUDENT TRUSTEE

Jowel C. Laguerre, Ph.D.
SECRETARY

SUPERINTENDENT-PRESIDENT'S CABINET

Jowel C. Laguerre, Ph.D.
SUPERINTENDENT-PRESIDENT

Nona Cohen-Bowman
INTERIM ASSOCIATE VICE PRESIDENT, HUMAN RESOURCES

Shirley Lewis, J.D.
CHIEF STUDENT SERVICES OFFICER

Yulian Ligioso
VICE PRESIDENT, FINANCE & ADMINISTRATION

Leigh Sata
EXECUTIVE BONDS MANAGER

Diane M. White
INTERIM VICE PRESIDENT, ACADEMIC AFFAIRS

Judy Spencer
EXECUTIVE COORDINATOR, SUPERINTENDENT-PRESIDENT/GOVERNING BOARD

MISSION STATEMENT



MISSION: Solano Community College’s mission is to educate a culturally and academically diverse student population drawn from our local communities and beyond. We are committed to helping our students achieve their educational, professional, and personal goals centered in basic skills education, workforce development and training, and transfer-level education. The College accomplishes this three-fold mission through its dedicated teaching, innovative programs, broad curricula, and services that are responsive to the complex needs of all students.

VISION: Solano Community College will be a recognized leader in educational excellence – *transforming students’ lives.*

STRATEGIC

- GOALS:**
- Goal 1: Foster Excellence in Learning
 - Goal 2: Maximize Student Access and Success
 - Goal 3: Strengthen Community Connections
 - Goal 4: Optimize Resources



TABLE OF CONTENTS

Mission Statement	3
Governing Board Goals	5
Executive Summary	7
California Budget Act	9
Apportionment and FTES	10
Revenue Assumptions	11
Expenditure Assumptions	12
GENERAL FUND UNRESTRICTED	13
PROPOSITION 30 EPA REPORT	14
GENERAL FUND RESTRICTED	15
OTHER DISTRICT FUNDS	16
- Debt Service Funds	
• Measure G – Bond Interest & Redemption Fund	17
• Energy Conservation Bond	18
• Measure Q – Bond Interest & Redemption Fund	19
- Child Development Fund	20
- Capital Outlay Fund	21
• Energy Conservation Bond	22
• Measure G Bond	23
• Measure Q Bond	24
- Bookstore Fund	25
- Self-Insurance Fund	26
- Trust Funds	
• Financial Aid	27
• Other Trust Fund	28
- Retiree Health Fund	29
INFORMATION DOCUMENTS	
1. GANN Limit Worksheet	30
2. Total Authorized Staff	31
3. Dictionary of Accounting and Budget Terms	44

GOVERNING BOARD AND CEO GOALS

Board of Trustees Goals

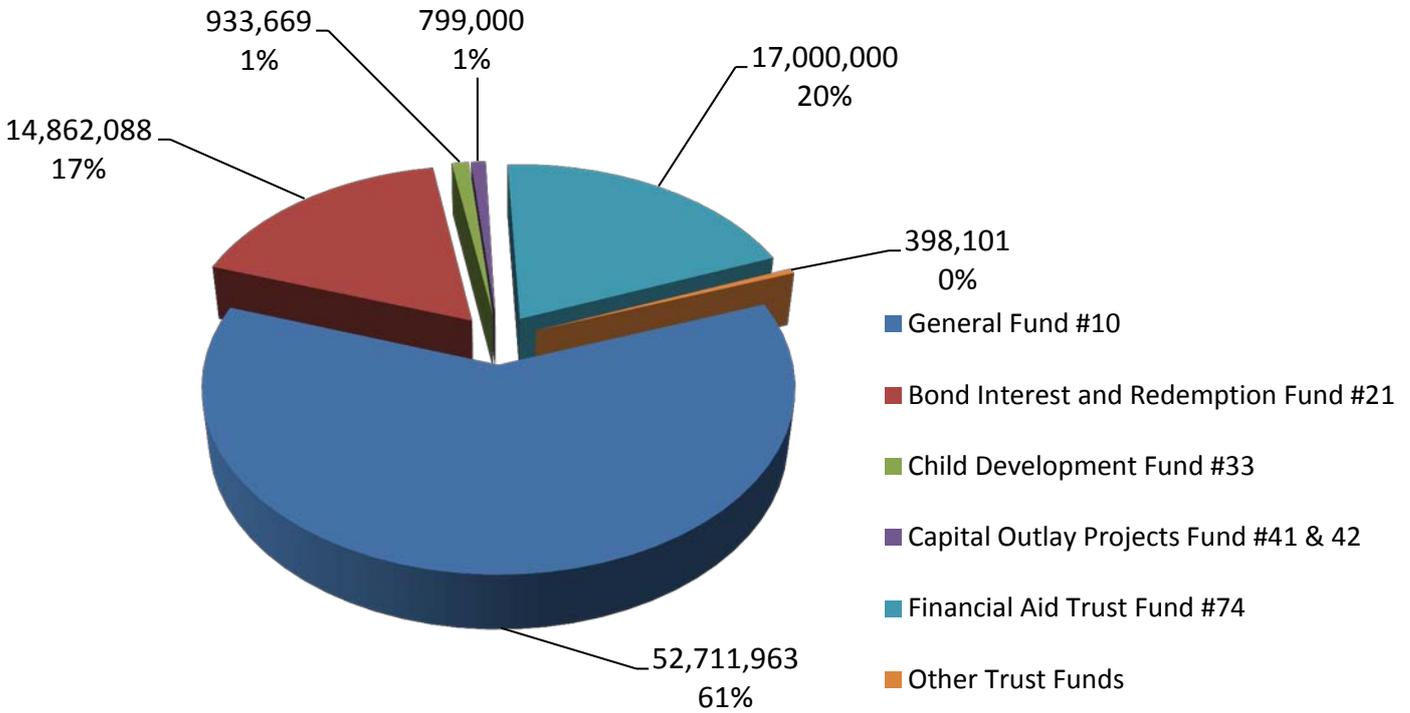
1. Measure Q
2. Fiscal Stability
3. Access and Success
4. Vision and Strategic Planning

Chief Executive Officer (CEO) Goals

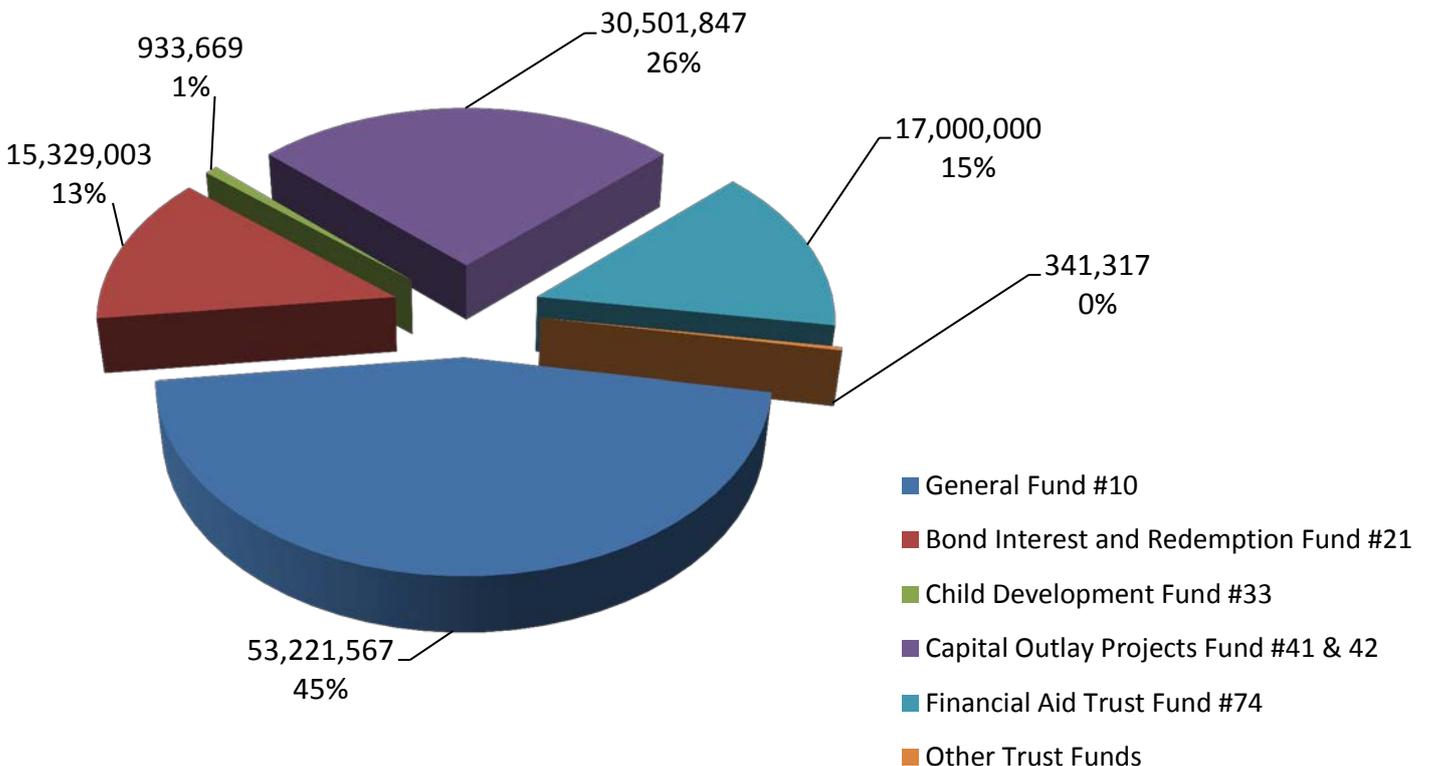
1. Strengthen Accreditation Reports
2. Implement Master Plans:
 - a. Educational Master Plan
 - b. Facilities Master Plan
3. Measure Q – Bond Construction
4. Enhance Professional Development
5. Grow Enrollment

DISTRICT RESOURCES AND USES

All Funds – Revenues \$86.7 million



All Funds – Expenditures \$117.3 million



EXECUTIVE SUMMARY

The 2013 Budget Act reflects California's most stable fiscal footing in well over a decade. With the tough spending cuts enacted over the past two years and new temporary revenues provided by the passage of Proposition 30, the state's budget is projected to remain balanced for the foreseeable future. However, substantial risks, uncertainties, and liabilities remain.

The Budget overhauls the state's system of K-12 education finance — creating a more just allocation of resources and providing expanded flexibility. It also reinvests in the state's universities and increases their affordability. The Budget implements an affordable and sustainable path for the expansion of coverage under federal health care reform.

The Budget also makes targeted investments — dental care, mental health, and middleclass scholarships — while maintaining structural balance into the future. Overall, it also preserves the state's safety net, encourages job growth, and pays down debt.

REINVESTING IN EDUCATION

With the passage of Proposition 30, the Budget reinvests in, rather than cuts, education funding. From 2011-12 through 2016 -17, the Proposition 98 minimum funding guarantee will increase from \$47.2 billion to \$67.1 billion, an increase of about \$20 billion.

For K-12 schools, funding levels will increase by \$1,045 per student through 2013-14 and by \$2,835 per student through 2016-17.

The Budget begins to correct historical inequities in school district funding by adopting a new allocation formula and dedicating \$2.1 billion in new funding beginning in 2013-14. By committing new funding to districts serving English language learners, students from Low-income families, and foster youth, the formula ensures that the students most in need of help have an equal opportunity for a quality education.

This new funding will be coupled with strong accountability. It will allow communities to govern their schools locally — but provide authority to county offices of education and the state to assist if districts fail to improve. Districts will be required to improve outcomes for all students, and specifically for English learners, students from low-income families, and foster youth. Independent audits and county and state oversight will make sure this occurs.

As shown in Figure INT-01, the 2013 Budget increases funding for higher education by between \$1,649 and \$2,491 per student through 2016-17. In addition, a new financial aid program for middle class families will begin next year.

FIGURE INT-01

Budget Increases Funding Per Student

	2011-12	2016-17	FUNDING INCREASE
K-12 Education	\$7,175	\$10,010	\$2,835
Community Colleges	\$4,893	\$6,542	\$1,649
California State University	\$5,860	\$7,803	\$1,943
University of California	\$10,630	\$13,121	\$2,491

EXPANDING HEALTH CARE

Medi-Cal currently serves more than one out of every five Californians. Federal healthcare reform will significantly expand this coverage. The Budget moves forward with a state-based approach to the optional expansion of care allowed under federal law.

EXECUTIVE SUMMARY

(CONTINUED)

This expansion will significantly increase health care coverage, improve access to mental health services, expand substance use disorder treatment, and bring in new federal dollars. The law, however, also comes with costs, risks, and uncertainties. The state currently dedicates about \$1.5 billion annually to counties for health care, primarily for services for indigent adults — many of the same people who will move to Medi-Cal under the new law. Over time, as the state takes on more responsibility for health care, funding previously provided to counties for indigent health will be shifted to fund human services programs. To ensure adequate funding remains at the county level for safety net services, dollars will be redirected based on a county-by-county formula.

A BALANCED BUDGET PLAN, BUT RISKS REMAIN

The Budget represents a multi-year plan that is balanced, maintains a \$1.1 billion reserve, and pays down budgetary debt. The state's recent budget challenges have been exacerbated by the Wall of Debt — an unprecedented level of debts, deferrals, and budgetary obligations accumulated over the prior decade. The Budget dedicates billions to repay this budgetary borrowing. Moving forward, continuing to pay down the Wall of Debt is key to increasing the state's fiscal capacity. In 2011, the level of outstanding budgetary borrowing totaled \$35 billion. As shown in Figure INT-02, the debt will be reduced to less than \$27 billion this year. Under the Budget's projections, it will be reduced to below \$5 billion by the end of 2016-17.

FIGURE INT-02

Budget Plan Would Reduce Wall of Debt to Less than \$5 Billion

(DOLLARS IN BILLIONS)

	END OF 2010-11 ^{1/}	END OF 2012-13 ^{2/}	END OF 2016-17 ^{2/}
Deferred payments to schools and community colleges	\$10.4	\$6.4	\$0.0
Economic Recovery Bonds	7.1	5.2	0.0
Loans from Special Funds	5.1	4.6	0.5
Unpaid costs to local governments, schools and community colleges for state mandates	4.3	4.9	3.1
Underfunding of Proposition 98	3.0	2.4	0.0
Borrowing from local government (Proposition 1A)	1.9	0.0	0.0
Deferred Medi-Cal Costs	1.2	2.0	1.1
Deferral of state payroll costs from June to July	0.8	0.7	0.0
Deferred payments to CalPERS	0.5	0.4	0.0
Borrowing from transportation funds (Proposition 42)	0.4	0.3	0.0
TOTAL	\$34.7	\$26.9	\$4.7

^{1/} As of 2011-12 May Revision

^{2/} As of 2013 Budget Act

The budget remains balanced only by a narrow margin. The pace of the economic and revenue recovery is still uncertain, and California needs to address other liabilities that have been created over many decades. Eliminating the liabilities will take many years and constrain the state's capacity to make other investments.

Only by continuing to exercise fiscal discipline can the state avoid repeating the boom and bust cycles of the last decade.

2013-14 CALIFORNIA BUDGET ACT

HIGHLIGHTS

- AB 110 signed by Governor June 27, 2013
- For 3rd consecutive year, passed on time
- Includes reserve of \$1.1 billion
- Governor used more conservative forecast
- No threats of trigger cuts

COMMUNITY COLLEGES

- Access \$89.4 million (1.63%)
- COLA \$87.5 million (1.57%). 1st COLA since 07/08
- Categoricals \$88 million
- \$50 million for Student Success and Support
- \$15 million for DSPS
- \$15 million for EOPS
- \$ 8 million for CalWorks
- Reduction in Deferrals
- \$30 million for deferred maintenance & instructional equipment and library materials
- \$150,000 increase for Academic Senate

COMMUNITY COLLEGES – New Initiatives

- Adult Education
 - o \$25 million for local planning grants
 - o Grants to local consortia; must include at least 1 CCD and 1 K12 LEA
 - o No change to existing non-credit programs or funding
- Online Education
 - o \$16.9 million
- CCCCO will develop a common LMS
- Proposition 39
 - o Estimated \$41 million available for energy projects, after low interest loans and workforce component

CONCERNS

Thanks to passage of Prop 30 and improving economy. But ... Prop 30 is temporary

- Sales Tax increase terminates end of 2016
- Income Tax increase terminates end of 2018
- Will Prop 30 be extended?

Apportionment is getting more complicated, in 2008/09 about 2/3 of apportionment was General Fund approved in Budget Act. It is now 1/3. 2/3 of apportionment is based on estimates that may or may not hold up.

EPA and RDA

- Statutorily guaranteed backfills, but timing and determination of gaps creates delays and confusion. Lack of continuous appropriation is an increasing problem.

2013-14 APPORTIONMENT AND FTES

BASE APPORTIONMENT COMPONENTS	
Property Taxes	11,156,093
Enrollment Fees	3,232,392
State Apportionment	30,149,244
TOTAL	\$44,537,729

- The budget is based on a funded FTES base of 8,502. (2012-13 FTES from Second Principal Apportionment)

FULL-TIME EQUIVALENT STUDENTS (FTES)		
2011-12	Base FTES	9,206
2011-12	Workload Reduction	(704)
2011-12	Adjusted Base FTES	8,502
2012-13	Funded FTES	8,502
2012-13	Decline/Stability	(1,446)
2012-13	Adjusted Base FTES	7,056
2013-14	Base FTES	7,056
2013-14	Stability FTES	1,446
2013-14	Adjusted Base FTES	8,502

2013-14 REVENUE ASSUMPTIONS

▪ Basic Allocation of	
○ College	3,376,351
○ Centers	2,250,899
▪ EPA Funds	5,123,776
▪ Cost of Living Adjustment	688,000
▪ Stability FTES/Restored	6,598,390
▪ Minimum FTES Target	8,502
▪ No Shortfalls	
○ Property Taxes, Enrollment fees, RDA	
▪ No Trigger Cuts	
▪ Lottery Down	(175,000)
▪ Mandated Costs Reimbursement	197,000
▪ Deferred Maintenance & Instructional Equipment	218,000
▪ Prop 39 Energy Funds	300,000
▪ Barnes & Noble down	
○ 7% Commission; No Minimum Guarantee	(175,000)

2013-14 EXPENDITURE ASSUMPTIONS

▪ Recruitments; new and existing positions	1,500,000
▪ Salary increase (SCFA, CSEA, ALG)	277,000
▪ Step/Lane changes	260,000
▪ 10% cost increase health benefits	650,000
▪ Corporate College	100,000
▪ International Students	100,000
▪ Learning Management System	108,000
▪ Utility savings	(400,000)

2013-14 GENERAL FUND BUDGET

UNRESTRICTED

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$ 8,439	\$
State Sources	8600-8699	30,709,546	30,220,550	31,407,186
Local Sources	8800-8899	13,172,742	17,430,800	15,370,904
Total Revenue		43,882,288	47,659,789	46,778,090
EXPENDITURES:				
Academic Salaries	1000-1999	17,879,226	18,352,316	19,123,296
Other Staff Salaries	2000-2999	8,677,652	8,499,224	9,421,591
Employee Benefits	3000-3999	12,164,053	10,847,329	12,863,865
Supplies & Materials	4000-4999	703,860	609,301	686,429
Services & Other Operating	5000-5999	4,667,458	5,326,794	4,852,513
Capital Outlay	6000-6999	0	187,595	40,000
Strategic Proposals		200,000	124,604	300,000
Additional Reductions Needed				
Total Expenditures		44,292,249	43,947,163	47,287,694
EXCESS REVENUES (EXPENDITURES)		(409,961)	3,712,626	(509,604)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999	0		0
Other Uses	7100-7999	0	(159,595)	0
Total Other Sources (Uses)		0	(159,595)	0
FUND BALANCE INCREASE (DECREASE)		(409,961)	3,553,031	(509,604)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	2,841,740	2,800,420	6,353,451
Prior Year Adjustments	9791-9792	0		0
Adjusted Beginning Balance		2,841,740	2,800,420	6,353,451
ENDING FUND BALANCE		\$ 2,431,779	\$ 6,353,451	\$ 5,843,847
		5.49%	14.46%	12.36%

PROPOSITION 30 EPA REPORT

(Part of Unrestricted General Fund)

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report		Schools and Local Public Safety Protection Act Prop 30 EPA Expenditure Report			
SUPPLEMENTAL DATA					
FY: 2012-2013	BUDGET YEAR:	2013-2014	DISTRICT ID:	280	Name: Solano CCD
ACTIVITY CLASSIFICATION	ACTIVITY CODE	UNRESTRICTED			
EPA Proceeds:	8630	5,123,776			
ACTIVITY CLASSIFICATION	ACTIVITY CODE	SALARIES & BENEFITS	OPERATING EXPENSES	CAPITOL OUTLAY	TOTAL
		(1000 - 3000)	(4000 - 5000)	(6000)	
Instructional Activities	0100-5900	5,123,776			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		5,123,776	0	0	5,123,776
Revenues less Expenditures					0

***Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.**

2013-14 GENERAL FUND BUDGET

RESTRICTED

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:		\$	\$	\$
Federal Sources	8100-8199			
College Work Study		166,711	198,113	190,452
VTEA		660,659	660,659	577,000
Other Federal		230,738	661,141	851,899
		<u>1,058,108</u>	<u>1,519,913</u>	<u>1,619,351</u>
State Sources	8600-8699			
Basic Skills		118,753	188,944	118,753
EOPS/Care		341,163	356,009	338,210
DSP&S		396,793	478,351	475,685
Cal WORKS		159,994	165,656	157,373
TANF		51,804	53,476	50,802
Matriculation		283,509	296,918	281,901
Financial Aid Administration		359,643	374,395	364,330
Lottery Revenues		125,000	177,593	197,540
Other State Revenues		1,154,998	1,163,886	1,799,928
		<u>2,991,657</u>	<u>3,255,228</u>	<u>3,784,522</u>
Local Sources	8800-8899			
Health Fees		200,000	277,488	100,000
Parking Fees/Fines		230,000	231,221	200,000
Other Local Revenue		100,000	93,515	230,000
		<u>530,000</u>	<u>602,224</u>	<u>530,000</u>
Total Revenues/Expenditures		\$ 4,579,765	\$ 5,377,365	\$ 5,933,873

OTHER DISTRICT FUNDS

1. DEBT SERVICE FUNDS
 - a. Measure G
 - b. Energy Conservation Bond
 - c. Measure Q
2. CHILD DEVELOPMENT FUND
3. CAPITAL OUTLAY
 - a. Capital Outlay
 - b. Energy Conservation Bond
 - c. Measure G
 - d. Measure Q
4. BOOKSTORE FUND
5. SELF-INSURANCE FUND
6. FINANCIAL AID TRUST FUND
7. OPEB FUNDS

2013-2014 PROPOSED

MEASURE G BOND INTEREST & REDEMPTION FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899	7,741,038	7,967,193	7,612,225
Total Revenue		7,741,038	7,967,193	7,612,225
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999		9,182	3,992
Capital Outlay	6000-6999			
Total Expenditures		0	9,182	3,992
EXCESS REVENUES (EXPENDITURES)		7,741,038	7,958,012	7,608,233
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999			
Debt Service - Principal		(4,160,000)	(4,520,000)	(4,900,000)
Debt Service - Interest		(3,537,147)	(3,363,548)	(3,175,148)
Total Other Sources (Uses)		(7,697,147)	(7,883,548)	(8,075,148)
FUND BALANCE INCREASE (DECREASE)		43,891	74,464	(466,915)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	6,297,811	6,734,084	6,808,548
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		6,297,811	6,734,084	6,808,548
ENDING FUND BALANCE		\$ 6,341,702	\$ 6,808,548	\$ 6,341,633

The Debt Service Fund is established to account for re-payment of the Measure G Bond. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Solano County Tax Assessor's Office.

2013-2014 PROPOSED

ENERGY CONSERVATION BOND DEBT SERVICE

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899			
Total Revenue		0	0	0
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999			
Capital Outlay	6000-6999			
Total Expenditures		0	0	0
EXCESS REVENUES (EXPENDITURES)		0	0	0
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			1,172,283
Other Uses	7100-7999			
Debt Service - Principal				(340,188)
Debt Service - Interest				(832,095)
Total Other Sources (Uses)		0	0	0
FUND BALANCE INCREASE (DECREASE)		0	0	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790			0
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		0	0	0
ENDING FUND BALANCE		\$ 0	\$ 0	\$ 0

This fund is established to account for repayment of borrowings under the solar energy installation. Payments are funded through Measure Q.

2013-2014 PROPOSED

MEASURE Q
BOND INTEREST & REDEMPTION FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899			6,077,580
Total Revenue		0	0	6,077,580
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999			
Capital Outlay	6000-6999			
Total Expenditures		0	0	0
EXCESS REVENUES (EXPENDITURES)		0	0	6,077,580
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999			
Debt Service - Principal				
Debt Service - Interest				(6,077,580)
Total Other Sources (Uses)		0	0	(6,077,580)
FUND BALANCE INCREASE (DECREASE)		0	0	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790			0
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		0	0	0
ENDING FUND BALANCE		\$ 0	\$ 0	\$ 0

This Debt Service Fund is established to account for re-payment of the Measure Q Bond. Expenditures are covered by proceeds of the ad valorem property tax which is billed and collected by the Solano County Tax Assessor's Office.

2013-2014 PROPOSED

CHILD DEVELOPMENT FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$ 66,136	\$ 55,989	\$ 66,000
State Sources	8600-8699	877,284	574,239	707,679
Local Sources	8800-8899	19,024	186,107	159,990
Total Revenue		962,444	816,336	933,669
EXPENDITURES:				
Academic Salaries	1000-1999		1,584	
Other Staff Salaries	2000-2999	502,640	604,364	528,070
Employee Benefits	3000-3999	316,635	286,898	297,529
Supplies & Materials	4000-4999	66,223	29,490	59,894
Services & Other Operating	5000-5999	57,166	11,376	48,176
Capital Outlay	6000-6999	19,780	21,424	
Total Expenditures		962,444	955,135	933,669
EXCESS REVENUES (EXPENDITURES)		0	(138,800)	0
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		151,205	
Other Uses	7100-7999		(12,405)	
Total Other Sources (Uses)		0	138,800	0
FUND BALANCE INCREASE (DECREASE)		0	0	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790		0	0
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		0	0	0
ENDING FUND BALANCE		\$ 0	\$ 0	\$ 0

The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, Child Care and Development Services, including student fees for child development services. Costs incurred in the operation and maintenance of the Child Care and Development Services are paid from this fund.

2013-2014 PROPOSED

CAPITAL OUTLAY FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899	350,000	198,045	400,000
Total Revenue		350,000	198,045	400,000
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999	450,000	182,373	300,000
Capital Outlay	6000-6999	50,000		50,000
Total Expenditures		500,000	182,373	350,000
EXCESS REVENUES (EXPENDITURES)		(150,000)	15,672	50,000
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		331,632	
Other Uses	7100-7999	(98,327)	(97,265)	(98,000)
Total Other Sources (Uses)		(98,327)	234,367	(98,000)
FUND BALANCE INCREASE (DECREASE)		(248,327)	250,039	(48,000)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	1,489,875	1,950,637	2,200,676
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		1,489,875	1,950,637	2,200,676
ENDING FUND BALANCE		\$ 1,241,548	\$ 2,200,676	\$ 2,152,676

The Capital Outlay Fund is used to account for the collection of redevelopment property tax revenues allocated exclusively for educational facilities, which are exempt from inclusion in the calculation of the District's revenue level for each fiscal year.

2013-2014 PROPOSED

ENERGY CONSERVATION
BOND FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899			
Total Revenue		0	0	0
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999		283,203	
Capital Outlay	6000-6999		4,761,207	7,255,591
Total Expenditures		0	5,044,409	7,255,591
EXCESS REVENUES (EXPENDITURES)		0	(5,044,409)	(7,255,591)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		12,300,000	
Other Uses	7100-7999			
Total Other Sources (Uses)		0	12,300,000	0
FUND BALANCE INCREASE (DECREASE)		0	7,255,591	(7,255,591)
BEGINNING FUND BALANCE:				
Beginning Balance	9790			7,255,591
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		0	0	7,255,591
ENDING FUND BALANCE		\$ 0	\$ 7,255,591	\$ (0)

The Energy Conservation Bond Fund is the fund designated for the deposit of proceeds from the sale of ARRA subsidized bonds solely for the purpose of funding solar energy projects at each campus.

2013-2014 PROPOSED

Measure G BOND FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899	112,000	133,376	50,000
Total Revenue		112,000	133,376	50,000
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999	73,565	72,265	23,918
Employee Benefits	3000-3999	33,276	31,187	10,931
Supplies & Materials	4000-4999		18,152	
Services & Other Operating	5000-5999	2,000,000	141,260	732,000
Capital Outlay	6000-6999	13,254,069	7,197,034	8,168,080
Total Expenditures		15,360,910	7,459,898	8,934,929
EXCESS REVENUES (EXPENDITURES)		(15,248,910)	(7,326,522)	(8,884,929)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999	99,000	95,567	99,000
Other Uses	7100-7999			
Total Other Sources (Uses)		99,000	95,567	99,000
FUND BALANCE INCREASE (DECREASE)		(15,149,910)	(7,230,955)	(8,785,929)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	20,696,110	20,692,412	13,461,457
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		20,696,110	20,692,412	13,461,457
ENDING FUND BALANCE		\$ 5,546,200	\$ 13,461,457	\$ 4,675,528

The Measure G Bond construction fund is the fund designated for the deposit of proceeds from the sale of all Measure G Bonds. Such deposits are used to meet the costs of acquisition or construction and all expenses of authorized projects.

2013-2014 PROPOSED

Measure Q BOND FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899			250,000
Total Revenue		0	0	250,000
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			360,712
Employee Benefits	3000-3999			230,332
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999		882,380	
Capital Outlay	6000-6999			12,100,000
Total Expenditures		0	882,380	12,691,044
EXCESS REVENUES (EXPENDITURES)		0	(882,380)	(12,441,044)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		120,090,659	
Other Uses	7100-7999		(331,632)	(1,172,283)
Total Other Sources (Uses)		0	119,759,027	(1,172,283)
FUND BALANCE INCREASE (DECREASE)		0	118,876,647	(13,613,327)
BEGINNING FUND BALANCE:				
Beginning Balance	9790			118,876,647
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		0	0	118,876,647
ENDING FUND BALANCE		\$ 0	\$ 118,876,647	\$ 105,263,320

The Measure Q Bond construction fund is the fund designated for the deposit of proceeds from the sale of all Measure Q bonds. Such deposits are used to meet the costs of acquisition or construction and all expenses of authorized projects.

2013-2014 PROPOSED

BOOKSTORE FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
INCOME:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899			
Total Income		0	0	0
COST OF SALES				
GROSS PROFIT		0	0	0
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999		(162)	1,317
Capital Outlay	6000-6999			
Total Expenditures		0	(162)	1,317
EXCESS REVENUES (EXPENDITURES)		0	162	(1,317)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999		0	
Total Other Sources (Uses)		0	0	0
FUND BALANCE INCREASE (DECREASE)		0	162	(1,317)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	975,647	974,913	975,076
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		975,647	974,913	975,076
ENDING FUND BALANCE		\$ 975,647	\$ 975,076	\$ 973,759

The Bookstore Fund is the fund designated to receive the proceeds derived from the District's operation of a community college bookstore. Necessary expenses, including salaries, wages and cost of capital improvements for the bookstore may be paid from the generated revenue.

2013-2014 PROPOSED

SELF-INSURANCE FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$	\$	\$
State Sources	8600-8699			
Local Sources	8800-8899			
Total Revenue		0	0	0
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999			
Capital Outlay	6000-6999			
Total Expenditures		0	0	0
EXCESS REVENUES (EXPENDITURES)		0	0	0
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999			
Total Other Sources (Uses)		0	0	0
FUND BALANCE INCREASE (DECREASE)		0	0	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790	352,695	352,695	352,695
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		352,695	352,695	352,695
ENDING FUND BALANCE		\$ 352,695	\$ 352,695	\$ 352,695

The Self-Insurance Fund was established from excess equity from the District's membership in the Northern California Community Colleges Self-Insurance Authority JPA. Its purpose is to pay for potential property and indemnity claims not covered by the JPA.

2013-2014 PROPOSED

FINANCIAL AID TRUST FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$ 14,472,083	12,178,864	16,400,000
State Sources	8600-8699	503,000	544,501	600,000
Local Sources	8800-8899			
Total Revenue		14,975,083	12,723,365	17,000,000
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999			
Capital Outlay	6000-6999			
Total Expenditures		0	0	0
EXCESS REVENUES (EXPENDITURES)		14,975,083	12,723,365	17,000,000
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999		35,800	
Other Uses	7100-7999	(14,975,083)	(12,920,988)	(17,000,000)
Total Other Sources (Uses)		(14,975,083)	(12,885,188)	(17,000,000)
FUND BALANCE INCREASE (DECREASE)		0	(161,823)	0
BEGINNING FUND BALANCE:				
Beginning Balance	9790		211,304	49,481
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		0	211,304	49,481
ENDING FUND BALANCE		\$ 0	\$ 49,481	\$ 49,481

Financial Aid funds are intended to help students pay educational expenses including tuition and fees, books and supplies, etc. for education and are comprised of federal and state sources and available amounts are primarily driven by the number of FAFSA (Free Application for Federal Student Aid) applications submitted by students and processed by the college.

2013-2014 PROPOSED

OTHER TRUST FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$		
State Sources	8600-8699			
Local Sources	8800-8899	746,000	271,264	250,000
Total Revenue		746,000	271,264	250,000
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999	52,000	73,965	90,000
Services & Other Operating	5000-5999	168,000	145,434	200,000
Capital Outlay	6000-6999		2,472	50,000
Total Expenditures		220,000	221,871	340,000
EXCESS REVENUES (EXPENDITURES)		526,000	49,393	(90,000)
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999			
Other Uses	7100-7999	(249,000)	(5,663)	
Total Other Sources (Uses)		(249,000)	(5,663)	0
FUND BALANCE INCREASE (DECREASE)		277,000	43,730	(90,000)
BEGINNING FUND BALANCE:				
Beginning Balance	9790	816,311	409,115	452,845
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		816,311	409,115	452,845
ENDING FUND BALANCE		\$ 1,093,311	\$ 452,845	\$ 362,845

Other Trust Funds are comprised of Associated Students, the Student Body Center Fee, Scholarships and Loans, and Student Club Funds.

2013-2014 PROPOSED

CCLC RETIREE HEALTH BENEFIT
JPA FUND

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE		Adopted Budget 2012-13	Projected Yr Totals 2012-13	Proposed Budget 2013-14
REVENUES:				
Federal Sources	8100-8199	\$		
State Sources	8600-8699			
Local Sources	8800-8899	10,000	25,000	25,000
Total Revenue		10,000	25,000	25,000
EXPENDITURES:				
Academic Salaries	1000-1999			
Other Staff Salaries	2000-2999			
Employee Benefits	3000-3999			
Supplies & Materials	4000-4999			
Services & Other Operating	5000-5999			
Capital Outlay	6000-6999			
Total Expenditures		0	0	0
EXCESS REVENUES (EXPENDITURES)		10,000	25,000	25,000
OTHER FINANCING SOURCES (USES):				
Other Sources	8980-8999	123,101	123,101	123,101
Other Uses	7100-7999			
Total Other Sources (Uses)		123,101	123,101	123,101
FUND BALANCE INCREASE (DECREASE)		133,101	148,101	148,101
BEGINNING FUND BALANCE:				
Beginning Balance	9790	1,364,688	1,497,789	1,645,890
Prior Year Adjustments	9791-9792			
Adjusted Beginning Balance		1,364,688	1,497,789	1,645,890
ENDING FUND BALANCE		\$ 1,497,789	\$ 1,645,890	\$ 1,793,991

The District is a member of The Community College League of California Retiree Health Benefits Program, which is an investment program used to set aside funds for future retiree benefits. Funds reside in an irrevocable trust, and contributions are actuarially determined.

California Community Colleges
2013-2014 GANN LIMIT WORKSHEET

DISTRICT NAME: Solano Community College

DATE: 4 September 2013

I. 2013-14 APPROPRIATIONS LIMIT:

A.	2012-13 Appropriations Limit	<u>\$ 45,292,941</u>
B.	2013-14 Price Factor: 1.0512	
C.	Population factor:	
	1. 2011-12 Second Period Actual FTES	8,577
	2. 2012-13 Second Period Actual FTES	7,057
	3. 2013-14 Population change factor	0.82278
	(line C.2. divided by line C.1.)	
D.	2012-13 Limit adjusted by inflation and population factors (Line A multiplied by line B and line C.3.)	\$39,174,240
E.	Adjustments to increase limit:	
	1. Transfers in of financial responsibility	
	2. Temporary voter approved increases	
	3. Total adjustments - increase	
F.	Adjustments to decrease limit:	
	1. Transfers out of financial responsibility	
	2. Lapses of voter approved increases	
	3. Total adjustments - decrease	
G.	2013-14 Appropriations Limit	<u>\$39,174,240</u>

II. 2013-14 APPROPRIATIONS SUBJECT TO LIMIT:

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	\$24,711,078
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	
C.	Local Property taxes	11,156,093
D.	Estimated excess Debt Service taxes	
E.	Estimated Parcel taxes, Square Foot taxes, etc.	
F.	Interest on proceeds of taxes	9,745
G.	Local appropriations from taxes for unreimbursed State, court, and Federal mandates	<u>< ></u>
H.	2013-14 Appropriations Subject to Limit	<u>\$35,876,916</u>

TOTAL AUTHORIZED STAFFING

2013-2014 FISCAL YEAR

	FACULTY	CLASSIFIED	ALG	TOTAL
General Fund Unrestricted	148.25	131.73	33.00	312.98
General Fund Restricted	6.30	16.90	4.63	27.83
SPECIAL FUNDS				
Child Development		9.34		9.34
Revenue Bond Construction		4.18	1.18	5.35
Total District Authorized Staffing:	154.55	162.15	38.80	355.50

2013-2014 TOTAL AUTHORIZED STAFF

GENERAL FUND UNRESTRICTED - FACULTY		
NAME	POSITION DESCRIPTION	FTE
(Vacant)	Business Management/Law	1.000
(Vacant)	Cosmetology	1.000
(Vacant)	English	1.000
(Vacant)	English FT Instructor	1.000
(Vacant)	Agriculture New Horticulture	1.000
(Vacant)	FT Instructor - Computer Info Systems (CIS)	1.000
Abel-Quintero, Margaret M.	Spanish	1.000
Allen, Darryl G.	Mathematics	1.000
Anderson, Isabel M.	English	1.000
Anderson, James	Counselor (Matriculation)	1.000
Anderson, Kevin L.	CIS/Business Mgmt/Law	1.000
Arce, Michelle	History	1.000
Arie-Donch, Robin	Counselor/Articulation Officer	0.850
Berger, Jane L.	English Comp/ESL	1.000
Berrett, Debra	Instr Coord./Work Experience	1.000
Berrett, Mark W.	Electronics	1.000
Blair, Emily	English	1.000
Boerner, Howard C.	Reading	1.000
Bolz, C. Sabine	Psychology/Human Services	1.000
Borchert, Matthew J.	PE/Head Coach/Women's Basketball	1.000
Bourdon, Ingeborg A.	Nutrition	1.000
Brewer, Kevin	Mathematics	1.000
Brown, Curtiss R.	PE	1.000
Bullis, Eric	FT Instructor - Theater/Actor	1.000
Bundenthal, Thomas	Political Science	1.000
Burgess, D. Glenn	Nursing	1.000
Burnsed, Frank F.	PE/Head Coach/Football	1.000
Cabrera, Saki	Psychology/Human Services	1.000
Cain, Ginger L.	PE	1.000
Cardinal, Jeffrey S.	PE/Head Coach Women's Soccer	1.000
Carter, Quentin R.	Librarian - Public Svcs.	1.000
Cary, Adrienne	CIS Instructor	1.000
Christiansen, Abla	Counselor	1.000
Cittadino, Nicholas J.	Counselor	1.000
Clement, Susan E.	Nursing (EMT Prog Coord.) 0500	1.000
Cobene, Harold L.	English	1.000
Conrad, Joseph F.	Mathematics	1.000
Cook, Karen S.	Drafting	1.000
Cowee, Marion H.	ECE-Early Childhood Education	1.000
Craig, Erin	Nursing (Med Surg/Mental Health)	1.000
Crandall-Bear, Dale	History	1.000
Cyr, Catherine E.	Nursing	1.000

GENERAL FUND UNRESTRICTED – FACULTY (CONTINUED)

NAME	POSITION DESCRIPTION	FTE
Dambrosio, Annette	Reading	1.000
Daprato, Robert M.	Psychology	1.000
Dekloe, James D.	Biology	1.000
Denham-Martin, Lynn C.	Nursing	1.000
Donovan, Sarah M.	Mathematics	1.000
Duane, Erin E.	Librarian - Full Time	1.000
Ducoing, Christine G.	Chemistry	1.000
East, Evangeline	Speech	1.000
Esteve, Carlos M.	Mathematics	1.000
Farmer, Erin D.	English FT Instructor	1.000
Feighner, Mark A.	Geology/Astronomy/Physics	1.000
Flatland, Marianne	Counselor	1.000
Florence, Ferdinanda P.	Art History	1.000
Fracisco, Marylou H.	Office Technology	1.000
Fuller, Ruth	Librarian - Access Services	1.000
Gaylor, Amy E.	Counselor	1.000
Giambastiani, Lisa K.	English	1.000
Glines, Neil	Speech	1.000
Goodwin, Michael W.	Criminal Justice	1.000
Gotch-Posta, Mary L.	Psychology	1.000
Grube, Thomas E.	Mathematics	1.000
Gumlia, Mary J.	Counselor	0.900
Gunther, Susanna E.	Mathematics	0.800
Hannan, Zachary	Mathematics	1.000
Hidy, Paul	FT Instructor - Automotive Technology	1.000
Higashi, John M.	Chemistry	1.000
Hubbard, Leslie V.	Accounting	1.000
Itaya, Patricia W.	Anatomy/Biology	1.000
Jacobo, Isaias	Spanish	1.000
Jaimez, Theresa L.	Psychology	1.000
Jian, Alan S.	Mathematics	1.000
Johnson, Tonmar	Sociology FT Instructor	1.000
Juliano, Kristy L.	Music	1.000
Kaur, Kiran	Chemistry	1.000
Kirkbride, Corrine R.	Biology	1.000
Kiss, Julia	FT Instructor - Nursing	1.000
Kissinger, Jeffrey L.	Welding	1.000
Konecny, Nancy G.	Reading Instructor	1.000
Lancet, Marc K.	ART	1.000
Long, Darsen	FT Instructor -Theater/Technical	1.000
Lorenz, Jeanne M.	ART	1.000
Lutz, Melanie P.	Physics	1.000

GENERAL FUND UNRESTRICTED – FACULTY (CONTINUED)

NAME	POSITION DESCRIPTION	FTE
Maghoney, Laura	Economics	1.000
Mallory, Patrick J.	Biology	1.000
Marks, Kevin W.	PE/Asst Coach - Football	1.000
Marlow-Munoz, Lorna S.	French/Spanish	1.000
Martinelli, Willie J.	Instructor - Full Time	1.000
McBride, Christopher M.	English	1.000
McCord, Karen M.	Ethnic Studies/Social Sciences	1.000
McDaniels, Marcie B.	Counselor (Matriculation)	1.000
McDonald, Cheryl A.	Cosmetology	1.000
McSweeney, Maureen H.	ECE	1.000
Molnar, Margherita	Biology Instructor - Full Time	1.000
Moore, Rennee A.	Biology/Physiology	1.000
Moreno, Erma B.	Counselor	0.800
Nagle, John J.	PE/Head Coach/Men's Basketball	1.000
Nordin, Sarah P.	Criminal Justice	1.000
Obegi, Amy C.	ECE	1.000
Ozsu, Valerie	Nursing (OB)	1.000
Pandone, Marc V.	ART	1.000
Parrish, Scott L.	PE/Head Coach/Polo/Swim	1.000
Paschal, Robert B.	Biology	1.000
Pearson-Bloom, Theresa L.	PE/Head Coach/Women's Softball	1.000
Petersen, Philip S.	Astronomy/Physics	1.000
Pike, Roy	Fire Technology Instructor	1.000
Pirott, Laura E.	Spanish	1.000
Plant, Diana	Accounting	1.000
Podkolzina, Svetlana	Mathematics	1.000
Poff, Greg B.	Speech	1.000
Powell, Joel	Political Science - FT Instructor	1.000
Re, Edward B.	Biology/Bio-Technology	1.000
Reed, Diana (Interim)	History	1.000
Reeve, Melissa M.	English/ESL	0.600
Rhoads, Genele G.	Mathematics	1.000
Robertson, Randall J.	Mathematics	1.000
Roe, Candace T.	Disability Svcs. Coord./Couns	0.500
Romero, Lisa C.	Nursing	1.000
Rotenberg, Sandra D.	Librarian - Access Services	1.000

GENERAL FUND UNRESTRICTED – FACULTY (CONTINUED)

NAME	POSITION DESCRIPTION	FTE
Santiago, Maria E.	Chemistry	1.000
Schneider, Tracy L.	English	1.000
Schouten, Jonathan W.	English	1.000
Scott, Joshua R.	English	0.800
Sengmany, Kheck	Mathematics	1.000
Silva-Attianese, Belinda T.	Cosmetology	1.000
Smith, Michelle	Biology	1.000
Smith, Tasha R.	ECE-Human Development	1.000
Spillner, Charles J.	Chemistry	1.000
Spoelstra, Kevin J.	Aeronautics	1.000
Springer, Steven C.	Counselor	1.000
Stever, Sharyn J.	English	1.000
Stover, Scott E.	PE/Head Coach/Men’s Baseball	1.000
Summers, Philip J.	Biology/Human Physiology	1.000
Sytsma, Robin L.	Nutrition	1.000
Taylor Hill, Lauren	FT Instructor - Anthropology	1.000
Taylor, Mark	CIS	1.000
Thomas, Gene M.	Biology	1.000
Tucker, Brenda T.	Counselor	1.000
Urrutia, John T.	CIS	1.000
Villatoro, Barbara	Mathematics - FT Instructor	1.000
Warren, Thomas H.	Philosophy	1.000
Watkins, Thomas D.	Business Management	1.000
Whitesell, Janene C.	Speech	1.000
Widemann, Danielle C.	Geography/Geology	1.000
Williams, Darla R.	PE/Head Coach/Women’s Volleyball	1.000
Wyly, Michael J.	English	1.000
Young, Maria Cristina	Biology/Human Physiology	1.000
Yumae, Teresa M.	Music	1.000
Zak, Ronald A.	Photography	1.000
TOTAL GENERAL FUND UNRESTRICTED - FACULTY:		148.25

GENERAL FUND UNRESTRICTED - CLASSIFIED

NAME	POSITION DESCRIPTION	FTE
(Vacant)	Accountant	1.000
(Vacant)	Accounting Specialist 2 – Accts. Payable	1.000
(Vacant)	Accounting Specialist 1 – Accts. Receivable	1.000
(Vacant)	Admin. Asst. 2 - EOPS/CARE/CalWorks	1.000
(Vacant)	Admin. Asst. 3- School of Human Performance	0.500
(Vacant)	Admin. Asst. 3- School of Human Performance	0.500
(Vacant)	Admin. Asst. 3 - Math	1.000
(Vacant)	Admin. Asst. 3 - School of Social & Behav. Sci.	1.000
(Vacant)	Admissions & Records Analyst	1.000
(Vacant)	College Police Officer	0.500
(Vacant)	College Police Officer	0.500
(Vacant)	College Police Officer	0.500
(Vacant)	Computer Lab Tech - Math Activity Ctr.	1.000
(Vacant)	Cosmetology Lab Assistant	0.750
(Vacant)	Courier	1.000
(Vacant)	Financial Aid Systems Analyst	1.000
(Vacant)	Reading/Writing Lab Tech - Vacaville	0.500
(Vacant)	Reading/Writing Lab Tech - Vallejo	0.500
(Vacant)	Science Lab Technician - Fairfield	0.500
(Vacant)	Stu. Svcs. Generalist/Vaca.55FTE	0.550
(Vacant)	Student Services Asst. 2 - Financial Aid	1.000
(Vacant)	Theater Production Technician	0.500
Abbate, Tina R.	Admissions & Records Analyst	1.000
Abbott, Lisa	Scheduling Specialist	1.000
Adams, Connie J.	Admin. Asst. 1-Acad Senate .5FTE	0.500
Allen, Darryl M	Custodian	1.000
Almonte, Leslie	Scheduling Specialist	1.000
Anderson, Gale	Admissions & Records Analyst	1.000
Athey, Timothy	Aeronautics Lab Technician	0.830
Atoigue, Sandra A.	Custodian	1.000
Aubert, Alison	Athletic Trainer	1.000
Augustus, James	Telecommunication Network Tech	1.000
Austin, Betty E.	PE/Athletic Assistant 2	1.000
Balabis, Gavino R.	Custodian	1.000
Barron-Griffin, Connie	Warehouse Operator	1.000
Bates, Maureen C.	Admin Asst. 3 - Vallejo Ctr.	1.000
Beavers, Susan	Student Services Customer Service Rep	1.000
Blanc, Nancy E.	Admissions & Records Analyst	1.000
Branch, Jesse J.	Community Service Officer/50%	0.250
Brannen, David R.	Community Service Officer/50%	0.250
Brown, Keith W.	Telecommunications Network Engineer	1.000
Brown, Robert B.	Custodian	1.000
Bryant, Kenneth	Custodian	1.000
Burtenshaw, Judith K.	Admin. Asst. 3 - Stu Services	1.000

GENERAL FUND UNRESTRICTED – CLASSIFIED (CONTINUED)

NAME	POSITION DESCRIPTION	FTE
Callison, Kathleen J.	Admin. Asst. 3 – Couns./DSP	1.000
Camins, Irene	Science Lab Technician - Vallejo	0.500
Carlsmith, Kandy J.	College Police Officer	0.500
Ceja, Patricia A.	Instruc. Asst. - Office Tech	1.000
Ceja, Robert	Custodian	1.000
Cheatham, Laurie	Admissions & Records Analyst	1.000
Collins, Alice L.	Accounting Specialist 1 - Cash Control	1.000
Cortes, Jose	Reading/Writing Lab Tech	1.000
Crapuchettes, Richard W.	Physical Science/Engineering	1.000
Crompton, Jill M.	Admin. Asst. 4-School of Science	1.000
Cross, Richard B.	Electrician	1.000
Cunningham, Vernon	Custodian	1.000
Dagcuta, Bernardita M.	Accounting Spec 2 - General Accts.	1.000
Del Pilar, Eduardo M.	Lead Custodian	1.000
Delgado, Marisol	Student Svcs. Customer Service Rep.	1.000
Dipasquale, Nancy G.	Student Svcs. Asst. 2 –Financial Aid	1.000
Doty, David P.	Technology Specialist (Lead)	1.000
Eason, Angela	Biology Lab Technician	1.000
Eaves, Janice E.	Admin. Asst. 2 - Comm Svcs.	1.000
Ercole, Steven L.	Grounds Maintenance Technician	1.000
Gonzalez, Jenny	Stu. Svcs. Generalist/Vaca/.4FTE	0.500
Gorman, Laurie	Exec. Asst. -.Academic & Student Affairs	1.000
Gravelly, Barbara	Cosmetology Lab Assistant	1.000
Green, Christy A.	Chemistry Lab Technician	1.000
Hentzen, Casey	Technology Specialist	1.000
Hesling, Jennifer	Payroll Technician	1.000
Hiner, Lisa P.	Technology Specialist	1.000
Howell, Justin	Telecommunication Network Tech	1.000
Hudson, Dena	Admin. Asst. 2	1.000
Johal, Rashmi	Learning Resources Technician	1.000
Jones, Leigh A.	Reading/Writing Lab Tech	0.500
Kassa, Kahsay	Custodian	1.000
Kearns, Kathryn M.	Art Lab Technician	1.000
Kucala, Christine R.	Science Lab Tech-Op Eng/Vallejo	1.000
Kulmus, Martin W.	Technology Specialist	1.000
Leary, Janet	Admin Ass.t 3- School of Human Performance	1.000
Lehfeldt, Jeffery	Vehicle & Equipment Mechanic	1.000
Lewis, James R.	Engineer	1.000
Lim, Amanda	Accounting Spec 2 - Student Accts	1.000
Low, Jennifer E.	Biotechnology Lab Tech	1.000
Lowe, Jerry E.	Cosmetology Lab Technician	1.000
Lugatiman, Chris P.	Reprographics Systems Tech	1.000
Lukehart, Tracy L.	Photography Lab Technician	0.625
Luttrell-Williams, Deborah L.	Admin. Asst. 4-Career Tech & Bus	1.000
Luttrell-Williams, Donna	Stu. Svcs. Customer Service Rep	1.000

GENERAL FUND UNRESTRICTED – CLASSIFIED (CONTINUED)

NAME	POSITION DESCRIPTION	FTE
Maguire, Carla J.	Learning Resources Technician	1.000
Maher, Sam	Technology Specialist	1.000
Makosa, Seweryn	Programmer Information Analyst	1.000
Mayne, Marie A.	Tutoring Center Specialist	1.000
McKinney, Samuel C.	PE/Athletic Assistant	1.000
McLeod, M. Teresa	Stu. Svcs. Generalist/Vaca/FT	1.000
Meyer, Deborah A.	Custodian -Vacaville	1.000
Meyer, Donna	Admin. Asst. 4 - Liberal Arts	1.000
Meyer, Patricia L.	Admin. Assist. 3 - Maintenance	0.875
Meyer, Ralph	Lead Engineer	1.000
Miller, Diana C.	Financial Aid Advisor	1.000
Mitchell, Karen	Executive Asst.-Institutional Advance	1.000
Monroy, Rosa N.	Student Svcs. Asst. I - Matric	1.000
Moore, Erin M.	Curriculum Analyst	1.000
Moss, Deidra	Accounting Specialist 2 - Accts Payable	0.975
Murashige, Cynthia	Police Services Technician	0.500
Murillo, Alfredo D.	Carpenter	1.000
Murphy, Dawna L.	Bookstore Operations Coordinator	0.000
Nesler, Kathy A.	Grounds Maintenance Technician	1.000
Nguyen, Dao T.	Custodian	1.000
Nichols, Evette A.	Information Analyst	1.000
Olgin, George F.	Reading/Writing Lab Tech	1.000
Ota, Scott	Webmaster	1.000
Pederson, Donald L.	Lead Carpenter	1.000
Pierce, Douglas A.	Math Act Center Lab Tech (Lead)	1.000
Raquel, Lisa A.	Admin. Asst. 3 - Vacaville Center	1.000
Rieschick, Diane P.	Instructional Lab Assistant	1.000
Rivera, Ignacio	Custodian	1.000
Rivera, Vincent W.	Grounds Maintenance Technician	0.500
Robinson, Edna M.	Customer Support Technician	1.000
Robinson, Jay O.	Info. Analyst/Database Administrator (Lead)	1.000
Robinson, Laura S.	Custodian	1.000
Schwartz, Janet	Admin. Asst. 3 - Health Sciences	1.000
Scoccia, Hai Yen H.	Payroll Coordinator	1.000
Scott, Laura G.	Purchasing Technician/Buyer	0.975
Short, Ann H.	Common Svcs. Public Info Spec	1.000
Siefert, John	Stu. Svcs. Generalist/VJO FT	1.000
Smith, Carol T.	Bookstore Assistant - Cashiering	0.000
Smith, Erika A.	Cosmetology Lab Technician	0.500
Srisung, Padungsak	Custodian	1.000
Takahashi, April-Love D.	Admissions & Records Analyst	1.000
Tanaka, Ray H.	Technology Specialist	1.000
Tatum, Douglas G.	Grounds Maintenance Technician	1.000
Tipton, Darcia A.	Theater Technician	0.500
Tom, Galen J.	Technology Specialist	1.000

GENERAL FUND UNRESTRICTED – CLASSIFIED (CONTINUED)

NAME	POSITION DESCRIPTION	FTE
Troupe, Anna M.	Financial Aid Analyst	1.000
Trujillo, Kelly R.	Grounds Maintenance Technician	1.000
Trujillo, Thomas	Bookstore Assistant/Shipping - Recieving	0.000
Uhl, Andrea	Admin. Asst. 2 - Contract Ed	0.150
Uquillas, Jerry	General Maintenance Worker	1.000
Utt, Amy L.	Veterans Certification Specialist	1.000
Valenzuela, Juan	Bookstore Evening Oper./Retail-Merch	0.000
Van'T Hul, Pei-Lin	Lead Research Analyst	1.000
Vlnar, Eric W.	Grounds Maintenance Technician	1.000
Washington, Anthony C.	Custodian	1.000
Watson, Karen M.	Reading/Writing Lab Tech	0.500
Williams, Julie	Student Services Customer Service Rep	1.000
Wollrich, Kristine R.	Reading/Writing Lab Tech	1.000
Young, Patricia D.	Career & Job Placement Coord.	1.000
Zavala, Pete	Information Analyst (Programmer)	1.000
TOTAL GENERAL FUND UNRESTRICTED-CLASSIFIED:		131.73

**GENERAL FUND UNRESTRICTED
ADMINISTRATIVE LEADERSHIP GROUP (ALG)**

NAME	POSITION DESCRIPTION	FTE
(Vacant)	Business Operations Coordinator	1.000
(Vacant)	Chief, College Police/Pub Safe	0.500
(Vacant)	Custodial Supervisor	1.000
(Vacant)	Human Resource Generalist	1.000
(Vacant)	Human Resources Technician	1.000
(Vacant)	Human Resources Director	1.000
Albarran, Charo L.	Assoc. Vice Pres., Human Resources (Interim)	1.000
Ballesteros, Jose	Director, Student Development (Interim)	1.000
Calilan, James D.	Director/Technology Svcs./Support	1.000
Calloway, Dwight D.	Director/Facilities	0.825
Cammish, Peter J.	Dean Director/Research & Planning	0.800
Clague, Roger	Chief Technology Officer	1.000
Codina, Salvador	Interim Dean, Sch. of Social/Behav.Sci. & Interdis.Studies	1.000
Darcangelo, Robin D.	Director/Financial Aid	1.000
Espinoza, Lily E.	Dean/School of Human Performance & Dev.	1.000
Fountain, Barbara L.	Director/Admissions & Records	1.000
Freeman, John	Dean/School of Liberal Arts	1.000
Garcia, Cynthia K.	Grants & Resource Develop Mgr.	1.000
Johnson, Shemila R.	Outreach & Public Relations Mgr.	1.000
Kea, Thomas G.	Dean/Vallejo Center	1.000
Killingsworth, Patrick R.	Director/Fiscal Services	1.000
Laguerre, Jewel	Superintendent-President	1.000
Laroski, Donna R.	Human Resource Generalist	1.000
Lewis, Shirley V.	Chief Student Services Officer	1.000
Ligioso, Yulian I.	VP-Finance & Administration	1.000
Loza, Mayra	Interim HR Analyst/Recruiter	1.000
Mann, Deborah	Director/Contract Ed, Wkfc. & Econ Dev.	0.150
McKinnon, Maurice	Dean of Health Sciences(Interim)	1.000
Morinec, Maire A.	Dean/School of Career Tech & Bus, Dean/Vacaville Center	1.000
Pavao, Barbara J.	Dean/Counseling & Special Svcs. (Interim)	0.720
Speck, Christie J.	Director/Children's Programs	1.000
Spencer, Judy K.	Executive Coordinator – Supt.-Pres., Gov. Bd.	1.000
White, Diane M.	Vice President-Academic Affairs (Interim)	1.000
Yu, Judy H.	Accounting Manager	1.000
Yu, Zhanjin (John)	Dean-School of Math Sciences	1.000
TOTAL GENERAL FUND UNRESTRICTED-ADMINISTRATIVE LEADERSHIP GROUP (ALG):		33.00
TOTAL AUTHORIZED STAFFING-GENERAL FUND UNRESTRICTED:		312.98

**GENERAL FUND RESTRICTED
VOCATIONAL & TECHNICAL EDUCATION ACT-VTEA**

NAME	POSITION DESCRIPTION	FTE
Smith, Rachel A	FT Instructor - Graphic Design	1.000
Ulrich, Daniel J.	Auto Body Repair	1.000
TOTAL VTEA:		2.00

DISABLED STUDENT PROGRAMS & SERVICES - DSPS

Apostal, Angela T.	DSP Counselor	1.000
Hartman, Christopher M.	Alternate Media Specialist	0.750
Moore, Carolyn F.	DSP Specialist	1.000
Nash, Judy J.	Student Svcs. Assist I - DSP	1.000
Parker, Sidne	Student Svcs. Assist 2 - DSP	1.000
Roe, Candace T.	Disability Svcs. Coord./Couns	0.500
Williams, Cheryl	Student Svcs. Assist 2 - DSP	1.000
TOTAL DSPS:		6.25

CAL WORKS

Mouton, Jocelyn	Counselor	0.500
TOTAL CAL WORKS:		0.50

MATRICULATION-CR

(Vacant)	Assessment Center Specialist	1.000
Cammish, Peter J.	Dean Director/Research & Planning	0.200
Campos, Claudeia	Student Services Asst. 1 - Matriculation	1.000
Pavao, Barbara J.	Dean/Counseling & Special Svcs. (Interim)	0.080
TOTAL MATRICULATION-CR:		2.28

COOPERATIVE AGENCIES RESOURCES FOR EDUCATION - CARE

Simon, Cynthia	EOPS & CARE Coordinator	0.200
TOTAL CARE:		0.20

SMALL BUSINESS DEVELOPMENT CENTER (SBDC)

NAME	POSITION DESCRIPTION	FTE
(Vacant)	Director/Small Business Development Center	1.000
(Vacant)	Admin. Asst. II - Small Business Development Ctr.	0.500
TOTAL SBDC:		1.50

GENERAL FUND RESTRICTED (CONTINUED)
STUDENT FINANCIAL AID ADMINISTRATION ALLOWANCE (SFAA)
 BOARD FINANCIAL ASSISTANCE PROGRAM (BFAP)

NAME	POSITION DESCRIPTION	FTE
(Vacant)	Financial Aid Analyst (2nd position)	1.000
Martinez, Julie	Student Svcs. Asst. 2-FinAid	1.000
Mason-Muyco, J. M.	Financial Aid Outreach Spec	1.000
Payne, Antoinette M.	Student Svcs. Asst. 2-FinAid	1.000
TOTAL SFAA:		4.00

BASIC SKILLS

Gunther, Susanna E.	Mathematics	0.200
Reeve, Melissa M.	English/ESL	0.400
Scott, Joshua R.	English	0.200
TOTAL BASIC SKILLS:		0.80

CAREER TECHNICAL EDUCATION - CTE

Mann, Deborah	Dir./Contract Ed, Wkfc. & Econ Dev.	0.850
Uhl, Andrea	Admin. Asst. 2 - Contract Ed	0.850
TOTAL CTE:		1.70

PARKING

(Vacant)	Chief, College Police/Pub Safe	0.500
(Vacant)	College Police Officer	0.500
(Vacant)	College Police Officer	0.500
(Vacant)	College Police Officer	0.500
Branch, Jesse J.	Community Service Officer/50%	0.250
Brannen, David R.	Community Service Officer/50%	0.250
Carlsmith, Kandy J.	College Police Officer	0.500
Corbin, Caryl	Parking Enforcement Rep	0.800
Murashige, Cynthia	Police Services Technician	0.500
TOTAL PARKING:		4.30

EXTENDED OPPORTUNITY PROGRAMS & SERVICES (EOPS)

Simon, Cynthia	EOPS & CARE Coord.inator	0.800
Sta Maria, Kamber	Special Svcs./EOPS Counselor	1.000
TOTAL EOPS:		1.80

GENERAL FUND RESTRICTED (CONTINUED)
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

NAME	POSITION DESCRIPTION	FTE
Mouton, Jocelyn	Counselor	0.500
TOTAL TANF:		0.50

SECTOR NAVIGATOR

Brock, Barbara	Deputy Sector Navigator - Health	1.000
Eason, Charles	Small Business Section Navigator	1.000
TOTAL SECTOR NAVIGATOR:		2.00
TOTAL AUTHORIZED STAFFING-GENERAL FUND RESTRICTED:		27.83

SPECIAL FUNDS

CHILD DEVELOPMENT

NAME	POSITION DESCRIPTION	FTE
Alsip, Dana G.	Cook - Preschool	0.844
Dillard, Yvonne T.	Children's Program Specialist	1.000
Drake, Sabrina	Children's Program Asst. Dir.	1.000
Miranda, Sharon	Children's Program Specialist	1.000
Muhammad, Sharon	Children's Program Specialist	1.000
Park, Nedra H.	Admin. Asst. 1 - Preschool	1.000
Spann, Patrice E.	Children's Program Asst.	0.750
Stedman, Lisa G.	Children's Program Specialist	1.000
Vartanian, Juwan	Children's Program Specialist	1.000
Worthy, Renee M.	Children's Program Assistant	0.750
TOTAL CHILD DEVELOPMENT:		9.34

REVENUE BOND CONSTRUCTION

(Vacant)	Accounting Specialist 2 - Accts Payable	1.000
(Vacant)	Accountant	1.000
(Vacant)	Business Operations Coordinator	1.000
(Vacant) Purchasing Technician/Buyer	Purchasing Technician/Buyer	1.000
Calloway, Dwight D.	Director/Facilities	0.175
Meyer, Patricia L.	Admin Assist 3 - Maintenance	0.125
Moss, Deidra	Accounting Specialist 2 - Accts Payable	0.025
Sata, Leigh	Executive Bonds manager	1.000
Scott, Laura G.	Purchasing Technician/Buyer	0.025
TOTAL MEASURE G:		5.35
TOTAL AUTHORIZED STAFFING-SPECIAL FUNDS		14.69
TOTAL DISTRICT AUTHORIZED STAFFING		355.50

Abatement

The cancellation of part or all of a receipt or expense previously recorded.

Accounts Payable

Amounts due and owing to persons, business firms, governmental units or others for goods or services purchased and received but unpaid as of June 30. This is different from an *encumbrance*, which is goods or services purchased but not received or paid by June 30.

Accounts Receivable

Amounts due and owing from persons, business firms, governmental units or others for goods or services provided but uncollected prior to June 30.

American Recovery and Reinvestment Act of 2009 (ARRA)

Also known as The Recovery Act or Stimulus, this act was signed into law as a direct result of the economic crisis and intended to restart the economy. The stimulus contained extensive funding for science, engineering research, and infrastructure, and more limited funding for education, social sciences and the arts.

Apportionments

Allocations of state or federal aid, local taxes, or governmental units. Solano Community College's *base revenue* provides most of the district's revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

Appropriations

Funds set aside or budgeted for a specific time period and specific purpose. The state legislature sets the appropriations for community colleges and other agencies through the Budget Act each year. The deadline for the Budget Act to be passed is July 1, but the legislature and governor rarely adhere to this deadline. The Board of Trustees sets the appropriations limits for the district when it approves the budget. The tentative budget must be approved prior to July 1, and the final budget must be approved prior to September 15. The trustees must approve revisions and changes to the appropriations limits by resolution.

Appropriation for Contingency

An official budget category established by the state for schools to budget contingency funds. Expenditures are not to be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

Appropriations Limitation

See Gann Limitation.

Assessed Valuation

A value of land, residential or business property set by the county assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

Associated Students Funds

These funds are designated to account for monies held in trust by the district for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060). The governing board must provide for the supervision of all monies raised by any student body or student organization using the name of the college (ECS 76065).

Audit

An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district; (2) that they are in conformity with prescribed accounting procedures; and (3) that they are consistent with the preceding year.

Balance Sheet

A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the "311" report and in the district's external auditor's report.

Basic Skills

This program provides funding for pre-collegiate courses to correct skills deficiencies. Districts can get additional funding for basic skills enrollment only when the total district enrollment exceeds its regularly funded enrollment "cap."

Board Financial Assistance Program (BFAP)

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay. AB 1XX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

Bonded Debt Limit

The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. General Obligation Bond issues require a 55% vote of the electorate. These are known as Prop 39 Bonds, replacing the law that lowered the approval limit from 66-2/3 to 55%.

Measure G Bond

The Bond was passed in November of 2002 for a maximum authorization of \$124,500,000. The Bonds represent the first and second series of the authorized bonds to be issued under the 2002 Authorization.

Bonded Indebtedness

A district's debt obligation incurred by the sale of bonds.

Bookstore Fund

This fund has been classified as an enterprise fund designated to receive the proceeds derived from the district's operation of the colleges' bookstores. All necessary expenses, including salaries, wages, and costs of capital improvements for the bookstores may be paid from generated revenue.

Capital Outlay

Capital outlay expenditures are those that result in the acquisition of or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital outlay items.

Categorical Funds

Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

Child Development Fund

The Child Development Fund is the fund designated to account for all revenues for or from the operation of childcare and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

COLA

Cost of Living Adjustment – change in state apportionment funding related to the CPI.

Consumer Price Index (CPI)

A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. (See Gann Limit).

COP

Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Current Assets

Assets that are available to meet the cost of operations or to pay current liabilities.

Current Expense of Education

Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

Current Liabilities

Amounts due and payable for goods and services received prior to the end of the fiscal year.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Disabled Student Programs & Services (DSP&S)

The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

EPA

Expenditures should be recorded annually on the CCFS-311 (Prop 30 EPA expenditure report, copy attached), which can also be used as a template for districts to publish their EPA expenditures on their website. (See PROP. 30)

Employee Benefits

Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS-State Teachers Retirement System or PERS-Public Employees Retirement System); (3) OASDI (Social Security) and Medicare taxes; (4) workers' compensation payments; and (5) unemployment insurance.

Encumbrances

Obligations in the form of purchases, contracts, and other commitments that have been ordered but not yet received. At year-end, there are often many such orders. For year-end encumbrances, the budgets are carried over to the next fiscal year to cover the expenses that are recorded when the items have been received or services rendered. Year-end encumbrances tend to distort both the year-end balance of the just-completed fiscal year and the new year's expense budget. When reviewing year-end reports and new budgets, one must be especially careful regarding encumbrances so as not to misinterpret the true financial condition of the district.

EOPS

Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students challenged by language, social and/or economic disadvantages.

Fifty Percent Law

Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its "current expense of education" each fiscal year on the "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Fiscal Year

Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Fixed Assets

Property of a permanent nature having continuing value; e.g. land, buildings and equipment.

Full-time Equivalent Student (FTES)

The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced ADA. Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

Funds, Restricted

Those monies designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected. The Board of Trustees may *designate* funds for a restricted purpose, but the funds remain *unrestricted* and must be reported as such on state documents.

Funds, Unrestricted

Generally, those monies of the general fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

Gann Limitation

A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978/79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Ledger

A basic group of accounts in which all transactions of a fund are recorded.

General Purpose Tax Rate

The district's tax rate, determined by statute as interpreted by the county controller. Base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

Governmental Funds

These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used. Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

Income

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Nonrevenue receipts come from the sale of an asset, product or service. The general apportionment is *revenue*; money from community education registration is *income*.

Inflation Factor

Adjustments for inflation, which are prescribed by law for school district apportionments. The factor is more commonly referred to as COLA (Cost of Living Adjustment).

LEA

Local Educational Agency.

Mandated Costs

School district expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures (See SB 90,1977).

Matriculation

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of Matriculation is to promote and sustain the efforts of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational intent upon entrance, and to declare a specific educational objective within a reasonable time after enrolling.

Non-Resident Tuition

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140.

Objects of Expenditure

Objects of expenditure are articles purchased or services obtained by a school district, such as: Certificated Salaries (account series 1000). Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel. Classified Salaries (account series 2000). Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel. Employee Benefits (account series 3000). Includes all expenditures for employers' contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees, and Board members.

Books, Supplies & Misc. (account series 4000). Includes expenditures for books, supplies, materials, and miscellaneous. Operating Expenses (account series 5000). Includes expenditures for consultants, travel, conferences, memberships dues, insurance, utilities, rentals, leases, elections, audits, repair, and maintenance contracts, and other contracted services. Capital Outlay (account series 6000). Includes expenditures for sites, improvement of buildings, books and media for libraries, and new equipment. Other Outgo (account series 7000). Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

PERS

Public Employees' Retirement System. State law requires school district classified employees, school districts and the state to contribute to the fund for full-time classified employees.

Prior Years Taxes

Amounts provided from tax levies of prior years and adjustments to taxes reported in prior years. These include delinquent secured and unsecured tax receipts, applicable penalties and any tax sale proceeds of prior years.

Proceeds of Taxes

Defined in the Gann Amendment as revenues from taxes plus regulatory licenses, user charges and user fees, to the extent that such proceeds exceed the costs reasonably borne in providing the regulation, product or service.

Program-Based Funding

Under the provisions of AB 1725, beginning in 1991/92, community colleges were no longer funded on the basis of ADA. Rather, the allocation of general apportionment revenue resources is based upon "workload" measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

Proposition 13 (1978)

An initiative amendment passed in June 1978, which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 30 – Education Protection Account

Proposition 30, The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues.

Districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually publish on its Internet web site an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance audit required of community colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional audit requirements may be paid from the EPA.

Proposition 98 (1988)

An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Reserves

Funds set aside to provide for estimated future expenditures or deficits, for working capital, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

Revenue

Addition to assets not accompanied by an obligation to perform services or deliver products. This is in contrast to *income*, which is accompanied by an obligation to perform services or deliver products. General apportionment is generally regarded as revenue while categorical funds are treated as income. Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

Revolving Fund

The district is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the chief business official in securing or purchasing services or materials.

Scheduled Maintenance

For several years, the state has provided special funding to community colleges for approved projects. The state provides for half the cost and the district provides for the other half. In instances of financial hardship, some districts may qualify for 90% state funding.

Secured Property

Property that cannot be moved, such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

Senate Bill 90 (1977), Chapter 1135/77

A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

STRS

State Teachers' Retirement System. State law requires school district employees, school districts, and the state to contribute to the fund for full-time certificated employees.

Student Financial Aid Funds

Funds designated to account for the deposit and direct payment of government-funded student financial aid. Federal Aid: Pell Grants, SEOG (Supplemental Educational Opportunity Grant), Perkins

State Aid: EOPS (Extended Opportunity Programs & Services), CAL Grants

TOP - Taxonomy of Program.

This was formerly called the Classification of Instructional Disciplines. Districts are required for state purposes to report expenditures by categories identified in the "311." The major categories are: Instructional, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operations and Maintenance, Planning and Policymaking, General Institutional Support, Community Services, Ancillary Services, Property Acquisitions, Long-term Debt, Transfers, Appropriation for Contingencies

TRANS

Tax Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Unsecured Property

Moveable property such as boats, airplanes, furniture, and equipment in a business. This property is taxed at the previous year's secured property tax rate.

Vocational Training Education Funds

Amounts provided through the Vocational Training Education Act (VTEA) for special studies, demonstration projects, and improvement and expansion of vocational instruction programs, special student service programs, etc.

Warrant

A written order drawn to pay a specified amount to a designated payee. For example, the district issues payroll warrants to employees each month. Payroll warrants are commonly referred to as "A" warrants, while warrants for goods and services are referred to as "B" warrants. When there aren't enough funds to back warrants, they may be registered. That means they act as IOUs. In July of 1992, for example, the state issued registered warrants until it had enough cash to pay for them.