

SOLANO COMMUNITY COLLEGE DISTRICT

UNADOPTED MINUTES

September 17, 2014

APPENDIX A

Solano Community College District (SCCD)

**Observations/Questions/Concerns**

FY 2014-15 Budget Presentation

Governing Board Study Session Meeting

Prepared by: A. Marie Young, Vice President SCCD Governing Board

**September 17, 2014**

**To: Dr. Laguerre**

Please have staff to respond in writing to my questions and concerns, that are contained in this document, prior to our September 17<sup>th</sup> Board meeting. Depending on the answers given to my questions and the replies made to my observations and concerns will determine whether or not I will ask any of the question(s) or state my concern(s) in open session at Board meeting on September 17<sup>th</sup>. Please write answers/comments below related questions/concerns in **red**. Share responses with each Board member. Thanks in advance for the staff's response to this document. Hopefully, there will not be a need for me to ask follow-up questions at our Board meeting.

**To: Trustees**

As a friendly reminder, all trustees have a fiduciary responsibility which I take very seriously. Please visit: [www.trustee-education.org/education-opportunities/resource-library/financial-responsibilities](http://www.trustee-education.org/education-opportunities/resource-library/financial-responsibilities) and [www.acct.org](http://www.acct.org). The article "What Trustees Need to Know about Financial Oversight" is discussed at [www.trustee-education.org](http://www.trustee-education.org).

**FY2014-15 "Budget Book" Presentation for September 17, 2014**

**1. Overall Observation/Question**

- a. Fiscal Year headings shift from page to page as either 2014-15 or 2014-2015. Why? **Note:** Should be consistent.

**Agree. Will ensure we consistently use a fiscal year heading convention.**

- b. **Overall Comment/Observation:** The Table of Contents and the actual specific budget page should contain the appropriate fund number.

**We will add fund numbers back in future budget books.**

2. **Page 1: Cover- Note:** Since the Board is voting on FY2014-14 Budget on September 17<sup>th</sup>, the words "First Reading" should be removed and date changed to September 17th. **Note:** Fiscal year appears as 2014-15.

**Yes. Done. Will use FY 2014-15.**

3. **Page 3: Mission Statement**-See question under Page 5.
4. **Page 4: Table of Contents: Should contain Fund Numbers in the title** starting with the Unrestricted General Fund (8th item down). **Note:** Chapter 2-Fund Structure in the Budget and Accounting Manual (BAM) on the Chancellor’s website provides this information. Also, this will create a shift in the presentation of the financial statements pertaining to the Bond Funds. Meaning “Energy Conservation” would be last under the 29 sub funds category.  
<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandards/BudgetandAccountingManual.aspx>  
 The Debt Service for the Energy Conservation Bond are currently accounted for under Fund 2014. We will reclassify the activities to Fund 29

**I located the following Fund numbers on the website link noted in #4:**

Fund numbers were previously included in the budget books but left off for FY 2014-15. We will relist Fund numbers in the future.

**Fund 11:** Unrestricted General Fund

Yes, same for Solano College

**Fund 12:** Restricted General Fund

Yes, same for Solano College

**Fund 21:** Bond Interest and Redemption Fund

Yes, same for Solano College

**Fund 22:** Revenue Bond Interest and Redemption Fund

Not used at Solano College

**Fund 29:** Other Debt Service Fund (**Energy Conservation**)

Activities are currently accounted for in Fund 2104 – Energy Bond Debt Service. We will reclassify into Fund 29

**Fund 32:** Cafeteria Fund (Financial Statements for this fund are missing) Why?

Cafeteria is contracted out rather than self-operated, the latter which would be accounted for in either a Special Revenue (32 Cafeteria Fund) or Enterprise Fund (52 Cafeteria Fund)

**Fund 33:** Child Development Fund

Yes, same for Solano College

**Fund 41:** Capital Outlay Projects Fund

Yes, same for Solano College

**Fund 42:** Revenue Bond Construction Fund

Yes, same for Solano College

**Fund 43:** General Obligation Bond Fund

Not used at Solano College

**Fund 51:** Bookstore Fund

Bookstore is contracted out rather than self-operated; cash remaining in fund are reserves needed to re-purchase inventories, should the District ever decide to revert to self-operations.

**Fund 61:** Self-Insurance Fund

Yes, same for Solano College

**Fund 71:** Associated Students Trust Fund (Financial Statements for this fund are missing)

**Why?**

We are working with Student Government to develop their annual budget on the same timelines as those of the District, to allow us to move forward to present both the Tentative and Adoption

Budgets to the Board with all funds, including ASSC Trust Funds. The current practice is for the new ASSC Board (elected in the fall) to present their budget in the early spring for the current fiscal year.

**Fund 72:** Student Representation Fee Trust Fund (Financial Statements for this fund are missing)  
**Why?**

Solano College students have not voted in the Representation Fee.

**Fund 73:** Student Body Center Fee Trust Fund (Financial Statements for this fund are missing)  
**Why?**

Activities are accounted for in Trust Fund 730, showing the collection of center fees and re-payment to the Measure G for original Bldg 1400 remodel loan.

**Fund 74:** Student Financial Aid Trust Fund  
Yes, same for Solano College

**Fund 75:** Scholarship and Loan Trust Fund (Financial Statements for this fund are missing)  
**Why?**

We have no separate budgets for Scholarship and Loan Trust Fund; Student Scholarship activities are subsumed in Financial Aid budgets. We will present in the future for consideration as a separate budget sheet.

**Fund 79:** Other Trust Funds (Local Trusts/Clubs)  
Yes, same for Solano College

**5. Page 5: 2014 Governing Board and CEO Goals - Basic information.**

a. Under the Chief Executive Officer (CEO) Goals- There is nothing about fiscal stability of the District.

These goals are the FY 2013-14 goals, as the new year's Board and CEO goals had not yet been adopted by the Board. CEO Goal #5. Grow Enrollment – speaks to strengthening the District's apportionment revenues, contributing toward fiscal stability.

b. And, back on page 3, Strategic Goal 4 is to Optimize Resources. What are the goals, strategies, objectives and timelines to accomplish and sustain this strategic direction?

**Optimize Resources**

1. Obj. 4.1 — Develop and manage resources to support institutional effectiveness.
2. Obj. 4.2 — Maximize organizational efficiency and effectiveness.
3. Obj. 4.3 — Maintain up-to-date technology to support the curriculum and business functions.

The objectives are described above. The formal strategies and activities are left to the different departments to develop and carry out. A separate presentation or report can be provided to the board in that regard. Some of the strategies to fulfill the goal include:

- Installation of solar panels at all locations;
- Formation of the Workforce Development and Continuing Education

- Recruitment of International students;
- Outsourcing the bookstore

6. Page 6: District Resources and Uses (All Funds)/Revenues \$81.2 million and Expenditures \$113.1 million.

- a. What fund is represented between the Bonds and Financial Aid (60/0%)? **Note:** This question was asked as part of the September 3<sup>rd</sup> communication, but never properly answered.

The Bookstore Fund. Bookstore is contracted out rather than self-operated; cash remaining in fund are reserves needed to re-purchase inventories, should the District ever decide to revert to self-operations. Expenditure activities generally are limited to bank charges.

- b. Below is an extract of a question and your response in red regarding Resources and Uses that I asked in my September 3<sup>rd</sup> communication? So, please tell me how the expense pie chart can show a figure of 60 at 0%, but the Enterprise (Bookstore-\$976,000) and Self Insurance Funds (\$337,000) figures are too small to show.

The \$976,000 represents Fund Balance – a Balance Sheet item, whereas the \$60 is an estimated bank charge – an expenditure item. The chart depicts proportion of resources and uses, it would have been clearer to label activities: revenues and expenditures.

Similarly with the Self Insurance Fund the \$337,000 this represents Fund Balance rather than revenues or expenditures.

**Extract from September 3<sup>rd</sup> communication:**

Where is the information on the Enterprise and Self Insurance Funds?

**Observation/Question:** Is the percentage too small to show?

Yes they are too small to show. There is very minimal revenue or expense activity shown in both these funds, however, these funds are listed because the District does carry reserves in both. Approximately \$976,000 remains in Bookstore Enterprise Fund, should the District ever want to revert to self-operations of the activities, than there are funds available to re-purchase inventories (originally purchased by Barnes & Noble). In the Self Insurance Fund, we carry about \$337,000 for claims/settlements not covered by our insurance carrier.

7. Page 7: Executive Summary

- a. Half way down page under title, “Recapping some major details of the Budget Act.” **Note:** Need to add in fiscal year- 2014-15.

Yes, duly noted.

- b. 2nd bullet- spell out COLA (Cost of Living Adjustment)

Yes, duly noted.

- c. 3<sup>rd</sup> bullet- Maintenance & Instructional Equipment-add that funding is “one-time.” **Reference:** From the Chancellor’s website, published by Vice Chancellor of Finance & Facilities Dan Troy. (Page 13-2<sup>nd</sup> bullet).

Yes, duly noted. This was explained to college constituent groups, including Shared Governance.

- d. <http://extranet.cccco.edu/Portals/1/CFFP/Fiscal/Budget%20Workshop/2014-15%20Budget%20Workshop/14-15%20Budget%20Summary.pdf>

Yes, duly noted.

- e. 4<sup>th</sup> Bullet – spell out SSSP (Success & Support Program)

Yes, duly noted.

- f. 6<sup>th</sup> Bullet-spell out EWD (Economic Workforce Development) add that funding is “one-time.

**Reference:** From the Chancellor’s website, published by Vice Chancellor of Finance & Facilities Dan Troy.

[http://extranet.cccco.edu/Portals/1/CFFP/Fiscal/Budget%20News/D\\_Troy\\_2014-15\\_MR\\_Update.pdf](http://extranet.cccco.edu/Portals/1/CFFP/Fiscal/Budget%20News/D_Troy_2014-15_MR_Update.pdf)

Yes, duly noted.

- g. 9<sup>th</sup> Bullet-spell out DSPS (Disabled Student Programs and Services)

Yes, duly noted.

- h. 12<sup>th</sup> Bullet- spell out CDCP (Career Development and College Preparation Program)

Yes, duly noted.

8. Page 8: **California State Budget (Community Colleges)**-column 1 under 2014-15 **January should show 0.86%.** **Reference:** From the Chancellor’s website, published by Vice Chancellor of Finance & Facilities Dan Troy.

[http://extranet.cccco.edu/Portals/1/CFFP/Fiscal/Budget%20News/D\\_Troy\\_2014-15\\_Jan\\_Budget\\_Highlights.pdf](http://extranet.cccco.edu/Portals/1/CFFP/Fiscal/Budget%20News/D_Troy_2014-15_Jan_Budget_Highlights.pdf)

Yes, duly noted. This is a Community College League of California (CCLC) presentation.

#### 9. Page 9-2014-15 Apportionment and FTES

- a. Please explain why the Total Computational Revenue of \$43,751,116 does not tie with the 2014-15 Advanced Apportionment figures on Exhibit C? **Note:** Fiscal year appears as 2014-15.

The reason the Total Computational Revenue on the FY 2014-15 Advance Apportionment differs with the TCR shown in the budget document is that the Advance Apportionment is based on FTES reported in Period 2 (P2) in April which still showed Solano College at 8,500 FTES, whereas the budget is based on 8,196 FTES (for FY 2014-15 the college is expected to reach 6,908 FTES and protected by stability with 1,288 FTES)

#### 10. Page 10 – 2014-2015 Revenue Assumptions

- a. Please explain the Basic Allocation of \$3,402,370 for College and \$2,268,247 for 2 Centers (Vallejo & Vacaville). **Note:** The current exhibit C for the 2014-15 Advanced Apportionment shows \$3,374,694 for College and \$2,249,130 for Centers (Vallejo & Vacaville). **Reference:**

[http://extranet.cccco.edu/Portals/1/CFFP/Fiscal\\_Services/Apport/2014-15/AD/ex\\_c\\_1415ad\\_072114\\_4\\_watermark.pdf](http://extranet.cccco.edu/Portals/1/CFFP/Fiscal_Services/Apport/2014-15/AD/ex_c_1415ad_072114_4_watermark.pdf). **Note:** Exhibit C is attached.

The Basic Allocation for the College of \$3,373,694 adjusted for cost of living of 0.85% calculates to the \$3,402,370.

Similarly, the center allocation of \$2,249,130 adjusted for cost of living of 0.85% calculates to \$2,268,247.

Schedule C first adds the Basic Allocation and Base FTES revenues, then applies the cost of living increase. The assumptions show both the Basic Allocation and Center Revenues after cost of living adjustments.

- b. Please explain why the Total Computational Revenue of \$43,751,116 does not tie with the 2014-15 Advanced Apportionment figures on Exhibit C?

The reason the Total Computational Revenue on the FY 2014-15 Advance Apportionment differs with the TCR shown in the budget document is that the Advance Apportionment is based on FTES reported in Period 2 (P2) in April which still showed Solano College at 8,500 FTES, whereas the budget is based on 8,196 FTES (for FY 2014-15 the college is expected to reach 6,908 FTES and protected by stability with 1,288 FTES)

- c. Please explain the lowering of the 2014-15 deficit factor (0.55) calculation from \$260,168 to \$243,997? Below is an Extract of your response in red to this question during my August 6<sup>th</sup> inquiry.

This response here ties in with the comment above on TCR. The FY 2014-15 Advance Apportionment differs with the deficit shown in the budget document because the Advance Apportionment is based on FTES reported in Period 2 (P2) in April which still showed Solano College at 8,500 FTES, whereas the budget is based on 8,196 FTES (for FY 2014-15 the college is expected to reach 6,908 FTES and protected by stability with 1,288 FTES). Thus the deficit factor at 0.55% at a lower TCR of \$43,751,116 should be \$240,631. The adjusted deficit factor in the budget book was erroneously shown as \$243,997 or \$3,366 higher.

- d. Where are your ending balance assumptions? **When Special Trustee Tom Henry was at the College, he emphasized including budget assumptions in our budget development process.** Yes, my apologies. The original assumptions are listed on pages 10 and 11, the assumptions leading to the ending balance were noted in the power point presentation on pages 8 and 9 and are as follows:

**Estimated Savings**

Adjunct Budget/Summer Session	(293,000)
Release Time	(80,000)
Vacancies not yet Filled (3 mo svgs)	(52,000)
Overtime(31,000)	
Non-Instructional Hourlies	(63,000)
Instructional Hourlies(66,750)	
Student Workers(12,750) Vacancies not yet Filled (3 mo svgs)	(116,000)
Health Benefits Rates	(249,000)
Statutory Benefits	(71,000)
Benefits/Vacancies not yet filled	(122,000)
Elections	(240,000)
Memberships	(135,000)
Conferences	(100,000)
Mileage	(10,000)
External Events	(20,000)
Library Equipment	<u>(35,000)</u>

	<b>(1,696,500)</b>
<b>Expenditure Add-Ons</b>	
Additional Maintenance Support/ Total Cost of Ownership	75,000
Financial Aid/Maintenance of Effort	150,000
Child Development Center	175,000
Foundation Support	135,000
Image Campaign	25,000
Workforce Development & Community Educ	175,000
Small Business Development Center	<u>80,000</u>
	<b>665,000</b>

**Extract from August 6, 2014 Budget Inquiry**

Was the anticipated deficit factor of -0.55% built into the 2014-15 Tentative Budget? **Yes.**

Is it in your budget numbers today? **Yes**

Will it be built into the final budget? If so, what are the implications dollar-wise?

**Yes the 0.55% deficit factor will remain in the 2014-15 budget, as the Advanced Apportionment report is the latest budget information provided by the CCCCO. The estimated revenue shortfall is \$260,168. (Exhibit 11) \*\*See attached for this exhibit!**

**Please see response 10.c above**

**Observation:** The 2014-15 Advance Principal Apportionment, Exhibit C is used for some figures and not others. Please explain?

The TCR, the sum of the Basic Allocation, Center Funding and Base FTES revenues, is comprised of Property Taxes (based on prior year and estimated increases from County), Enrollment Fees (based on prior year actual revenues), State General Apportionment and EPA (Educational Protection Account or also the Proposition 30 funds). The sum of the aforementioned represents the Available Revenues which is then lowered by any deficit to arrive at Total Revenue Plus Shortfall. The elements leading to the Available Revenues do not change. However, within the TCR calculation the FTES for example and thus the deficit factor can change. An FTES change for Solano College shows in the Advance Apportionment (based on the prior year P2 report) shows 8,500 versus FTES in the Final Apportionment report the District showed 8,196 FTES, upon which the FY 2014-15 budget was built, thus the numbers used for the TCR and deficit factors differed between the Advance Apportionment and the Budget Document. In comparison to five to six years ago when apportionment calculation generally involved 1/3 estimates, today we are dealing with approximately 2/3 estimates in the apportionment calculation.

**11. Page 11 – 2014-15 Expenditure Assumptions**

a. **Observation**-Without detail backup there is no way to verify the Expenditure assumptions. **Duly noted.**

b. Last bullet states “No \$s for Employee Raises Yet”. What does this mean? There is 0.85% of COLA in the Governor’s 2014-15 budget.

While there is a COLA no \$s have been included for compensation increases as we are just re-embarking with negotiations with all three bargaining units. Negotiations for CSEA, Local 39 (and the Administrative Leadership Group) will include discussions on health care cost containments. With the faculty association Article 13 Benefits is not on the table for FY 2014-15.

c. Where are the “Ending Balance Assumptions?”

Yes, apologies, they were shown in the August 6<sup>th</sup> presentation and should have been included here. Please also see response to 10.d.

## 12. Page 12: 2014-15 General Fund Budget-Unrestricted

a. Only **Summary** level detail is provided. Where is the detail backup by object code?

**Observation:** Strategic proposals figures should be under another object code. In your September 3<sup>rd</sup> budget slide presentation, the category was noted as “**Other Outgo**” and now you are using the term “**Other Uses.**” According to your reply to my question about your September 3<sup>rd</sup> budget slide presentation; this segment of the budget needs to be corrected. **Note:** In the most recent Q &A, the College/you agreed that Other **Outgo** should be \$965,000 not \$665,000. These amounts are split again, because completed budgets for the approved Strategic Proposals had not yet been submitted by the internal project proposer. The Other Uses or Other Outgo are generally recorded under an 7000 object code (contributions to other funds), thus listed separately here.

See extract below with your response in **red** and mine in **green**.

### Extract from September 3<sup>rd</sup> communication

Why is Other Outgo listed twice? Shouldn't this be listed once with a total of \$965,000?

Amended – Other Outgo, consisting of \$300,000 in Strategic Proposals and \$665,000 from Slide 10 Expenditure assumptions are now shown as one number \$965,000.

Thanks for the labeling and combining the other Outgo Category.

b. Also, need to enter a “0” in Column II-Projected Yr. Totals 2013-14 at bottom on the page under “Prior Year Adjustments” line.

Yes duly noted.

**13. Page 13: Proposition 30 EPA Report- Observation/Question:** Under Activity Code Column, it shows 0200-5900. Why not start with 0100? **Reference:**

[http://extranet.cccco.edu/Portals/1/CFFP/Fiscal\\_Services/Standards/BAM/bam2000ed/Chapter%204.pdf](http://extranet.cccco.edu/Portals/1/CFFP/Fiscal_Services/Standards/BAM/bam2000ed/Chapter%204.pdf)

You are correct, it should start with 0100; 0200 is a typographical error.

## 14. Page 14: 2014-2015 General Fund Budget- Restricted

a. **THERE ARE NO EXPENDITURES CONTAINED IN THIS REPORT. WHY?**

b. Only **Summary** level detail is provided. Where is the detail backup by object code?

The District probably has close to thirty-five categorical funds and sub funds, to provide details of each fund would add approximately thirty-five additional budget sheets.

**15. Page 15: Other District Funds- Observation/Question:** Should contain Fund Numbers in the title. Why not included?

Yes duly noted. Fund numbers were part of previous years' budget presentations but left off for FY 2014-15. We will relist fund numbers in future budget documents.

**16. Page 16: Measure G Bond Interest & Redemption-** Need detail Backup.

Details here consist of the estimated ad valorem tax to be collected by Solano County \$7,884,175 whereas the Principal and Interest of \$5,915,000 and \$1,995,030, respectively came from the bond amortization schedule. This fund essentially only has four line items: Property taxes (comprised of Solano and Yolo Counties: secured, unsecured, supplemental, home owners exemption), Interest Income, Debt Retirement – Principal, Debt Retirement – Interest, and bank charges - \$3,321. Please see Items 2 & 3 of cover Memo.

**17. Page 19: Child Development-** Need detail backup?

Below is the latest budget provided by the Children's Programs; revenues are \$5,000 and expenditures \$5,300 higher over the First Reading. Please see Items 2 of cover Memo.

Children's Programs														
2014 - 2015														
Funds	CCTR 33131	SS - 33132	FC - 33133	EHS - 33134	CSPP - 33261	SS - 33262	FC - 33263	HS - 33264	CACFP - 3312	First 5 3325	VTEA	C-wks	FKCE	
Projected Revenue	\$244,411	\$7,000	\$34,000	\$24,000	\$435,594	\$14,000	\$76,000	\$17,724	\$68,500	\$3,255	\$6,560	30,000	5,000	\$966,044
<b>Expenses</b>														
2120 Admin. Asst.					34,223									5,000
2131 Cook				5,000					23,500					
2121 Ass't. Dir, CP Specialists, CP Assistants	119,988				203,090									
2440 Student wkrs	10,000	7,000	30,000	15,000	6,174	10,000	68,000	12,040			2,560	27,105		
3000 Benefits	92,842				176,305				32,027					
3322 taxes			3,000	1,500		1,000	6,800	1,162					2,895	
4400 supplies				500				1,898			4,000			
4500 supplies/food				2,000		2,000	1,000	2,624	12,773					
4622 printing														
5110 personal serv.														
5150 contract serv							400							
5190 software lic.														
5210 travel/conf														
5220 mileage							200		200					
5300 dues		250												
5760 fingerprinting			370			370								
5799 licensing			440			660								
6410 equipment										3,255				
<b>Total</b>	<b>222,830</b>	<b>7,250</b>	<b>33,810</b>	<b>24,000</b>	<b>419,792</b>	<b>14,030</b>	<b>76,400</b>	<b>17,724</b>	<b>68,500</b>	<b>3,255</b>	<b>6,560</b>	<b>30,000</b>	<b>5,000</b>	<b>929,151</b>

**18. Page 20: 2014-2015 Proposed – Capital Outlay-** Need detail backup.

a. Please identify all income sources for Local (8800-8899) for a total of \$503,340.

Redevelopment Funds Pass Through \$501,678  
Interest Income \$1,662

Please see Items 2 & 3 of cover Memo.

**19. Page 21: Measure G-Need detail backup.**

Please see Items 2 & 3 of cover Memo.

**20. Page 22: State Funded Theater Project- Need detail backup.**

Please see Items 2 & 3 of cover Memo.

**21. Page 23: 2014-2015 Proposed- Measure Q-Need detail backup.**

Leigh Sata has Bind Spending Plan and related details. Banner shows estimated fiscal year spending. Please see Items 2 & 3 of cover Memo.

**22. Page 24: Bookstore-Need detail backup.**

There is very limited activity in the Bookstore Fund. Bookstore is contracted out rather than self-operated; cash remaining in fund are reserves needed to re-purchase inventories, should the District ever decide to revert to self-operations. Expenditure activities generally are limited to bank charges. The \$976,000 represents Fund Balance – a Balance Sheet item, whereas the \$60 is an estimated bank charge – an expenditure item  
Please see Items 2 of cover Memo.

**23. Page 25: 2014-2015 Proposed-Self-Insurance-Need detail backup.**

These are limited activities in this fund, and the reserves remaining came about as a result of the return of capital or premiums two years ago. The receipts were left in this fund to help with any settlements that would not be covered by the insurance joint power authority. An example was the payout settlement with a former SCC Chief Business Officer, where the District was responsible for 1/3 of the settlement and the insurance paid the other 2/3. The District share was paid out of this Self-Insurance Fund.  
Please see Items 2 & 3 of cover Memo.

**24. Page 26: 2014-2015 Proposed-Financial Aid-Need detail backup.**

Financial Aid are pass through to students

Federal: PELL, SEOG, Direct Lending	\$12,000,000
State: Cal Grant, Other State/Local Scholarships	\$500,000

Please see Items 2 & 3 of cover Memo.

**25. Page 27: 2014-2015 Proposed-Local Trusts/Clubs-Need detail backup.**

The District has over 100 trust and club funds.  
Please see Items 2 & 3 of cover Memo.

**26. Page 28: CCLC Retiree Health Benefit JPA- Need detail back up.**

The District receives statements from US Bank showing investments and earnings. The contribution of \$322,672 is the amount identified by the actuary as the difference between the annual required contribution and the pay-go method (which the District currently pays). This contribution amount of \$322,672 goes into this fund.  
Please see Items 2 & 3 of cover Memo.

**27. Please note that Special Trustee Tom Henry emphasized, during his tenure at the College, that the budget should not only contain summary levels financial statements but also the BACKUP DETAILS that support those statements.**

The current VPFA joined the District in January 2011 and Mr. Henry left that June 2011. The current year budget, while in summary level, over the last four years has included all funds as well as additional information pieces, including the Proposition 30 EPA Report (required), GANN Limit (required) and authorized and funded staffing positions. Adoption Budgets (shown FY 2007-08 through FY 2014-15) have been presented in summary format.

FY 2014-15: General Fund, Debt Service Funds, Child Development, Capital Outlay, Energy Conservation Bond, Measure G Bond, Measure Q Bond, Bookstore, Self-Insurance, Financial Aid, Other Trust, CCLC Retiree Health Benefit JPA. Also included are the Proposition 30 EPA Report, the GANN Limit and Authorized Staffing details.

FY 2013-14: General Fund, Debt Service Funds, Child Development, Capital Outlay, Energy Conservation Bond, Measure G Bond, Measure Q Bond, Bookstore, Self-Insurance, Financial Aid, Other Trust, CCLC Retiree Health Benefit JPA. Also included are the Proposition 30 EPA Report, the GANN Limit and Authorized Staffing details.

FY 2012-13: General Fund, Debt Service Funds, Child Development, Capital Outlay, Measure G Bond, Bookstore, Self-Insurance, Financial Aid, Other Trust, CCLC Retiree Health Benefit JPA. Also included are the GANN Limit and Authorized Staffing details.

FY 2011-12: General Fund, Debt Service Funds, Child Development, Capital Outlay, Measure G Bond, Bookstore, Self-Insurance, Financial Aid, Other Trust. Also included are the GANN Limit and Authorized Staffing details.

**FY 2010-11:** General Fund, Child Development, Capital Outlay, Measure G Bond, Bookstore, Self-Insurance. (Tom Henry)

**FY 2009-10:** General Fund, Child Development, Capital Outlay, Measure G Bond, Bookstore. (Tom Henry)

FY 2008-09: General Fund, Capital Outlay Fund, Bookstore Fund

FY 2007-08: General Fund, Capital Outlay Fund, Bookstore Fund

**28. Page 30-2014-2015-Total Authorized Staff-** Please explain the significance of this information. Does the Total Full Time Faculty of 153.53 matches with the required state Faculty Obligation Number (FON)?

These pages show the total authorized and funded District positions by Fund and employment classification (faculty, CSEA, Local 39, administrative leadership group).

The full time faculty number of 153.53 shows the total number active and vacant to be filled. For FY 2014-15, given the FY 2013-14 FTES of 8,196 is estimated to be 149, so if all vacant faculty positions are filled we will exceed the FON.

**Observations:**

Based on a number of factors, according to the rubric published by ACCJC, what is the risk level assigned to Solano College? Please provide each Board member with a copy of the letter from ACCJC stating SCCD's risk level, etc.

We do not recall a letter from ACCJC letting the college know what our risk level is. We would appreciate having the source of this understanding.

**Reference:** [http://www.accjc.org/fiscalreport/Getting\\_Started\\_2014\\_Annual\\_Fiscal\\_Report.pdf](http://www.accjc.org/fiscalreport/Getting_Started_2014_Annual_Fiscal_Report.pdf)

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