



SOLANO

COMMUNITY COLLEGE

TENTATIVE BUDGET 2016-17

Governing Board Meeting

JUNE 1, 2016

First Reading

SERVING SOLANO AND YOLO COUNTIES AND THE CITY OF WINTERS, CALIFORNIA



TRANSFORMING STUDENTS' LIVES



REPORT BY:

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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

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

On May 13th, 2016, Governor Brown's released his May Revision to the January budget, which represents a cautious and pragmatic budget proposal that maintains earlier commitments to education while exercising restraint in light of a slow-growth economy and an uncertain revenue future.

For California Community Colleges, the most significant change is an additional \$75 million in base apportionment for "operating expenses in areas such as employee benefits, facilities, professional development, converting faculty from part time to full time, and other general expenses."

Other significant changes include:

- \$29.3 million reduction in apportionments to reflect a change in the cost-of-living adjustment from 0.47% down to zero—growth remains at 2%
- \$41.5 million increase for a revised estimate of the City College of San Francisco's declining enrollment protection
- A decrease of \$65.8 million to Deferred Maintenance and Instructional Equipment — \$219.4 million remains
- An increase of \$29.2 million, one-time, to pay for outstanding mandate debt on a per full-time equivalent student basis

CALIFORNIA STATE BUDGET (COMMUNITY COLLEGES)

Here is a summary of the major community college items:

Item	2015-16 Enacted Totals	2016-17 Governor's January Proposal	2016-17 Governor's May Revision	NOTES
Ongoing Funds				
Cost of Living Adjustment (COLA)	\$61M (1.02%)	\$29.3M (0.47%)	0%	
Enrollment Growth	\$156.5M (3%)	\$114.7M (2%)	\$114.7M (2%)	Allows the system to serve an additional \$50,000 students.
Student Success and Support Program (SSSP)	\$299.2M	No Augmentation	No Augmentation	
SSSP - Equity	\$155M	No Augmentation	No Augmentation	
Workforce & CTE Pathways	No Augmentation	\$248M	\$248M	Strong Workforce Program: \$200 million. Includes \$48M for CTE Pathways (SB 1070). Split 60% to districts and 40% to regions.
Base Augmentation	\$266.7M	No Augmentation	\$75M	To cover increased operational costs.
Institutional Effectiveness	\$17.5M	\$10M	\$10M	\$8 million for professional development. \$2 million for local technical assistance.
Apprenticeship Programs	\$52M	\$1.8M	\$1.66M	Down from \$1.8M in January.
Categorical Program COLA	\$2.5M	\$1.3M	No Augmentation	For DSPS, EOPS, special services for CalWORKs, and Child Care Tax Bailout
Basic Skills	One-Time Funds	\$30M	\$30M	For programs that transition more students from basic skills to college-level courses. Maintains performance-based funding.
Telecommunications and Technology Infrastructure	No Augmentation	\$3M	\$8M (+\$7M one-time)	Included in the TTIP program.
Full-Time Cal Grant B Student Financial Aid Program	\$39M	No Augmentation	\$2.2M	Sets a maximum awards of \$300 per student, per semester.
Equal Employment Opportunity	N/A	N/A	\$2.3M	
Academic Senate	No Augmentation	No Augmentation	\$300,000	
One-Time Funds				
Open Educational Resources (OER) and Zero Textbook Cost Initiatives	N/A	\$5M	\$5M	Provide a \$200,000 grant for every zero-textbook-cost degree created by a college. Allows discretionary printing costs.
Innovation Awards	N/A	\$25M	\$25M	
Online Education Initiative	N/A	N/A	\$20M	Focused on increasing access.
Adult Education Technology Assistance	N/A	N/A	\$5M	
Mandates	\$604M	\$76.3M	\$105.5M	Uses include: campus safety, technology needs, professional development, and OER/zero textbook cost degree program creation.
Deferred Maintenance & Instructional Equipment	\$148M	\$289M	\$219.4M	No Match Requirement. Allowable uses will be included in budget bill.
Adjustments				
Redevelopment Shortfall	N/A	N/A	\$38.6M	Addresses current year shortfall.
Property Taxes	N/A	N/A	\$51.2	
Student Fees	N/A	N/A	(-) \$9.8M	
Funding Tied to Partnerships				
Adult Education	\$500M	No Augmentation	No Augmentation	
Other				
Prop 39	\$38.8M	\$45.2M	\$49.3	For energy efficiency and clean energy jobs development programs.

2016-17 REVENUE ASSUMPTIONS

BASE APPORTIONMENT COMPONENTS	
Property Taxes	15,012,883
Enrollment Fees	3,520,099
State Apportionment	29,292,609
TOTAL	47,825,591

- The budget is based on a funded FTES base of 8,300

FULL-TIME EQUIVALENT STUDENTS (FTES)					
	2012-13	2013-14	2014-15	2015-16	2016-17
Base	8,502	7,056	8,176	6,916	8,300
Stability	(1,446)		(1,260)		(1,200)
Restoration		1,120		1,384	
Adjusted Base	7,056	8,176	6,916	8,300	7,100

- | | |
|--|-------------|
| • Base Augmentation | \$573,000 |
| • COLA 0.00% | 0 |
| • Growth (State 2%) SCC – No Growth | 0 |
| • 1% Deficit Factor | -\$287,000 |
| • Mandated Costs (One-time) | \$829,000 |
| • Student Success | \$1,996,000 |
| • Student Equity | \$1,014,000 |
| • Deferred Maintenance/Instructional Equipment | \$1,624,000 |
| • Proposition 39 | \$365,000 |
| • Categorical No COLA 0.00% | 0 |

Sources of FTES:

1. Annual CCFS-320 Reports
2. Budget Goal/Target

2016-17 EXPENDITURE ASSUMPTIONS

Increase in Class Offerings	341,000
Increase in Health/Welfare	505,000
Increase in Retirements	
○ STRS	381,000
○ PERS	220,000
Step/Column	522,000
OPEB	320,000

2016-17 GENERAL FUND BUDGET

UNRESTRICTED [11]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Projected Yr Totals 2015-16	Ongoing 2016-17	One-time only 2016-17	Total 2016-17
REVENUES:					
Federal Sources					
State Sources	36,879,566	34,505,592	30,662,156	828,951	31,491,107
Local Sources	17,917,062	19,987,132	19,987,132		19,987,132
Other Revenue					
TOTAL REVENUES	54,796,628	54,492,724	50,649,288	828,951	51,478,239
EXPENDITURES:					
Academic Salaries	21,148,227	21,127,873	20,553,932		20,553,932
Classified Salaries	10,285,509	9,474,659	10,701,895		10,701,895
Benefits	14,380,193	13,814,821	14,704,461		14,704,461
Supplies and Materials	536,052	504,085	578,595		578,595
Other Operating	5,597,972	5,711,825	5,807,474		5,807,474
Capital Outlay	40,000	42,089	83,487		83,487
Strategic Proposals	300,000	102,516	100,000		100,000
Other Outgo	34,800	33,296	30,000		30,000
Reductions Needed	(750,000)				
TOTAL EXPENDITURES	51,572,753	50,811,164	52,559,844	0	52,559,844
NET INCREASE (DECREASE) IN FUND BALANCE	3,223,875	3,681,560	(1,910,556)	828,951	(1,081,605)
Beginning Fund Balance	2,768,567	2,768,567	6,450,127		6,450,127
Estimated Ending Balance	5,992,442	6,450,127	4,539,571		5,368,522
	11.62%	12.69%	8.64%		10.21%

2016-17 GENERAL FUND BUDGET

RESTRICTED [12]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
College Work Study	189,000	183,920
NSF Biotech	298,019	115,000
NSF-STEM		130,543
TAACT	512,180	0
TANF	45,800	43,510
VTEA	493,585	484,588
Other Federal	496,025	819,565
Total Federal	2,034,609	1,777,126
State Sources		
Basic Skills	99,644	94,662
EOPS	516,428	490,607
DSPS	376,011	513,881
Cal Works	196,387	186,567
Student Success & Support (3SP)	1,719,746	1,996,105
Student Equity	597,975	1,013,726
Financial Aid Administration	379,017	360,067
Lottery Revenues	348,000	340,300
Other State Revenues	4,684,812	5,198,628
Total State	8,918,020	10,194,543
Local Sources		
Health Fees	190,000	300,000
Parking Fees/Fines	280,000	380,000
Other Local Revenue	296,428	91,426
Total Local	766,428	771,426
TOTAL REVENUES/EXPENDITURES	\$ 11,719,057	12,743,095

OTHER DISTRICT FUNDS

1. DEBT SERVICE
 - a. **Measure G [21]**
 - b. **Measure Q [22]**
 - c. **Energy Conservation Bond [29]**

2. CHILD DEVELOPMENT [33]

3. CAPITAL OUTLAY
 - a. **Measure G [420]**
 - b. **Measure Q [421]**
 - c. **Theater Project [416]**
 - d. **Capital Outlay [41]**

4. ENTERPRISE
 - a. **Bookstore [51]**

5. SELF-INSURANCE [61]

6. FINANCIAL AID [74]

2016-17 PROPOSED

MEASURE G - BOND INTEREST & REDEMPTION [21]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources		
Local Sources	<u>9,936,025</u>	<u>9,950,000</u>
Total Revenue	9,936,025	9,950,000
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating	3,000	3,000
Capital Outlay		
Total Expenditures	<u>3,000</u>	<u>3,000</u>
EXCESS REVENUES (EXPENDITURES)	9,933,025	9,947,000
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Debt Service - Principal	(6,100,000)	(6,345,000)
Debt Service - Interest	<u>(2,009,801)</u>	<u>(1,806,885)</u>
Total Other Sources (Uses)	<u>(8,109,801)</u>	<u>(8,151,885)</u>
FUND BALANCE INCREASE (DECREASE)	1,823,224	1,795,115
FUND BALANCE		
Beginning Fund Balance	<u>7,989,829</u>	<u>4,670,244</u>
ENDING FUND BALANCE	<u>\$ 9,813,053</u>	<u>6,465,359</u>

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.

2016-17 PROPOSED

MEASURE Q - BOND INTEREST & REDEMPTION [22]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources		
Local Sources	<u>8,686,968</u>	<u>8,500,000</u>
Total Revenue	8,686,968	8,500,000
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating	2,000	2,000
Capital Outlay		
Total Expenditures	<u>2,000</u>	<u>2,000</u>
EXCESS REVENUES (EXPENDITURES)	8,684,968	8,498,000
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Debt Service - Principal	(2,350,000)	(2,570,000)
Debt Service - Interest	<u>(4,836,968)</u>	<u>(4,737,468)</u>
Total Other Sources (Uses)	<u>(7,186,968)</u>	<u>(7,307,468)</u>
FUND BALANCE INCREASE (DECREASE)	1,498,000	1,190,532
FUND BALANCE		
Beginning Fund Balance	<u>5,494,530</u>	<u>1,701,581</u>
ENDING FUND BALANCE	<u>\$ 6,992,530</u>	<u>2,892,113</u>

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

2016-17 PROPOSED

ENERGY CONSERVATION BOND DEBT SERVICE [29]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources		
Local Sources		
Total Revenue	0	0
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating		
Capital Outlay		
Total Expenditures	0	0
EXCESS REVENUES (EXPENDITURES)	0	0
OTHER FINANCING SOURCES (USES):		
Other Sources	1,030,817	1,178,720
Other Uses		
Debt Service - Principal	(699,003)	(709,873)
Debt Service - Interest	(500,495)	(468,847)
Total Other Sources (Uses)	(168,681)	0
FUND BALANCE INCREASE (DECREASE)	(168,681)	0
FUND BALANCE		
Beginning Fund Balance	168,681	168,681
ENDING FUND BALANCE	\$ 0	168,681

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

2016-17 PROPOSED

CHILD DEVELOPMENT [33]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$ 67,000	\$ 67,000
State Sources	697,196	725,706
Local Sources	<u>72,962</u>	<u>73,000</u>
Total Revenue	837,158	865,706
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries	532,322	548,613
Employee Benefits	247,668	260,878
Supplies & Materials	19,403	31,800
Services & Other Operating	14,050	8,000
Capital Outlay		<u>6,000</u>
Total Expenditures	<u>813,443</u>	<u>855,291</u>
EXCESS REVENUES (EXPENDITURES)	23,715	10,415
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	23,715	10,415
FUND BALANCE		
Beginning Fund Balance	<u>0</u>	<u>0</u>
ENDING FUND BALANCE	<u>\$ 23,715</u>	<u>\$ 10,415</u>

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.

2016-17 PROPOSED

MEASURE G [420]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources		
Local Sources	<u>0</u>	<u>4,200</u>
Total Revenue	0	4,200
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating	11,250	17,311
Capital Outlay	<u>673,443</u>	<u>601,067</u>
Total Expenditures	<u>684,693</u>	<u>618,378</u>
EXCESS REVENUES (EXPENDITURES)	(684,693)	(614,178)
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	(684,693)	(614,178)
FUND BALANCE		
Beginning Fund Balance	<u>684,693</u>	<u>614,178</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>0</u></u>

The Measure G Bond construction fund is 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.

2016-17 PROPOSED

MEASURE Q [421]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources		
Local Sources	<u>350,000</u>	<u>375,000</u>
Total Revenue	350,000	375,000
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries	394,614	555,092
Employee Benefits	178,248	272,129
Supplies & Materials	0	10,100
Services & Other Operating	776,250	960,100
Capital Outlay	<u>45,246,574</u>	<u>51,427,613</u>
Total Expenditures	<u>46,595,686</u>	<u>53,225,034</u>
EXCESS REVENUES (EXPENDITURES)	(46,245,686)	(52,850,034)
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses	<u>(1,030,817)</u>	<u>(1,178,720)</u>
Total Other Sources (Uses)	<u>(1,030,817)</u>	<u>(1,178,720)</u>
FUND BALANCE INCREASE (DECREASE)	(47,276,503)	(54,028,754)
FUND BALANCE		
Beginning Fund Balance	<u>86,873,850</u>	<u>86,398,301</u>
ENDING FUND BALANCE	<u>\$ 39,597,347</u>	<u>32,369,547</u>

The Measure Q Bond construction fund is 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.

2016-17 PROPOSED

STATE FUNDED THEATER PROJECT [416]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources	12,708,267	8,515,000
Local Sources		
Total Revenue	12,708,267	8,515,000
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating		
Capital Outlay	12,669,717	8,515,000
Total Expenditures	12,669,717	8,515,000
EXCESS REVENUES (EXPENDITURES)	38,550	0
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Total Other Sources (Uses)	0	0
FUND BALANCE INCREASE (DECREASE)	38,550	0
FUND BALANCE		
Beginning Fund Balance	(38,550)	0
ENDING FUND BALANCE	\$ 0	0

The State provided special funding to community colleges for approved capital outlay projects.

2016-17 PROPOSED

CAPITAL OUTLAY [41]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources		
Local Sources	<u>500,000</u>	<u>500,000</u>
Total Revenue	500,000	500,000
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating		
Capital Outlay	<u>500,000</u>	<u>500,000</u>
Total Expenditures	<u>500,000</u>	<u>500,000</u>
EXCESS REVENUES (EXPENDITURES)	0	0
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	0	0
FUND BALANCE		
Beginning Fund Balance	<u>4,174,976</u>	<u>4,353,606</u>
ENDING FUND BALANCE	<u>\$ 4,174,976</u>	<u>4,353,606</u>

The Capital Outlay Fund is used to account for the collection of redevelopment property tax revenues allocated for educational facilities.

2016-17 PROPOSED

BOOKSTORE [51]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
INCOME:		
Federal Sources	\$	
State Sources		
Local Sources	400	500
Total Income	400	500
COST OF SALES		
GROSS PROFIT		
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating	100	100
Capital Outlay		
Total Expenditures	100	100
EXCESS REVENUES (EXPENDITURES)	300	400
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Total Other Sources (Uses)	0	0
FUND BALANCE INCREASE (DECREASE)	300	400
FUND BALANCE		
Beginning Fund Balance	966,403	969,319
ENDING FUND BALANCE	\$ 966,703	969,719

The College contracted with Barnes and Noble to manage its bookstore operations. This fund represents the proceeds from liquidating inventory, and is held for the potential repurchase of inventory.

2016-17 PROPOSED

SELF-INSURANCE [61]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$	
State Sources		
Local Sources	<u>26,914</u>	<u>60,000</u>
Total Revenue	26,914	60,000
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating		
Capital Outlay		
Total Expenditures	<u>0</u>	<u>0</u>
EXCESS REVENUES (EXPENDITURES)	26,914	60,000
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses		
Total Other Sources (Uses)	<u>0</u>	<u>0</u>
FUND BALANCE INCREASE (DECREASE)	26,914	60,000
FUND BALANCE		
Beginning Fund Balance	<u>539,139</u>	<u>667,839</u>
ENDING FUND BALANCE	<u>\$ 566,053</u>	<u>727,839</u>

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.

2016-17 PROPOSED

FINANCIAL AID [74]

REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE	Adopted Budget 2015-16	Tentative Budget 2016-17
REVENUES:		
Federal Sources	\$ 12,000,000	10,000,000
State Sources	500,000	550,000
Local Sources		
Total Revenue	12,500,000	10,550,000
EXPENDITURES:		
Academic Salaries		
Other Staff Salaries		
Employee Benefits		
Supplies & Materials		
Services & Other Operating		
Capital Outlay		
Total Expenditures	0	0
EXCESS REVENUES (EXPENDITURES)	12,500,000	10,550,000
OTHER FINANCING SOURCES (USES):		
Other Sources		
Other Uses	(12,500,000)	(10,550,000)
Total Other Sources (Uses)	(12,500,000)	(10,550,000)
FUND BALANCE INCREASE (DECREASE)	0	0
FUND BALANCE		
Beginning Fund Balance	620	0
ENDING FUND BALANCE	\$ 620	0

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.