

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: SOLANO

District Code: 280

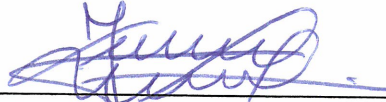
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Superintendent



Date

Contact: Yulian Ligioso

(707) 864-7209

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	9,264,436	9,310,269		9,310,269
Other	1300	5,525,907	5,526,182	40,974	5,567,156
Total Instructional Salaries		14,790,343	14,836,451	40,974	14,877,425
Non-Instructional Salaries					
Contract or Regular	1200		3,207,797	1,172	3,208,969
Other	1400		277,920	11,772	289,692
Total Non-Instructional Salaries		0	3,485,717	12,944	3,498,661
Total Academic Salaries		14,790,343	18,322,168	53,918	18,376,086
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,698,119	265,635	6,963,754
Other	2300		442,725	25,487	468,212
Total Non-Instructional Salaries		0	7,140,844	291,122	7,431,966
Instructional Aides					
Regular Status	2200	875,609	875,618		875,618
Other	2400	226,645	234,608		234,608
Total Instructional Aides		1,102,254	1,110,226	0	1,110,226
Total Classified Salaries		1,102,254	8,251,070	291,122	8,542,192
Employee Benefits	3000	5,298,316	10,770,161	130,664	10,900,825
Supplies and Materials	4000		591,174	22,856	614,030
Other Operating Expenses	5000		5,189,343	155,779	5,345,122
Equipment Replacement	6420		46,241		46,241
Total Expenditures Prior to Exclusions		21,190,913	43,170,157	654,339	43,824,496

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	692,601	692,601		692,601
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		814,504		814,504
Objects to Exclude	Object Code				
Rents and Leases	5060		115,988		115,988
Lottery Expenditures					
Academic Salaries	1000		228,113		228,113
Classified Salaries	2000		108,071		108,071
Employee Benefits	3000		133,810		133,810
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		2,195		2,195
Noninstructional, Supplies & Materials	4400		210,559		210,559
Total Supplies and Materials		0	212,754	0	212,754
Other Operating Expenses and Services	5000				0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300		54,753		54,753
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	54,753	0	54,753
Other Outgo	7000				0
Total Exclusions		692,601	2,360,594	0	2,360,594
Total for ECS 84362, 50% Law		20,498,312	40,809,563	654,339	41,463,902
Percent of CEE (Instructional Salary Cost / Total CEE)		50.23%	100.00%		
50% of Current Expense of Education			20,404,782		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,498,312	40,809,563	654,339	41,463,902
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		21,190,913	43,170,157	654,339	43,824,496
Capital Expenditures	6000	41,187	201,840		201,840
Equipment Replacement (Back out)	6420		(46,241)	0	(46,241)
Total Unrestricted General Fund Expenditures		21,232,100	43,325,756	654,339	43,980,095

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	2,129,923	2,462,718	4,592,641
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	140,887		140,887
Investments (at cost)	9120			0
Accounts Receivable	9130	11,344,411	1,238,407	12,582,818
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	315,782		315,782
TOTAL ASSETS		13,931,003	3,701,125	17,632,128
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,026,922	447,377	1,474,299
Accrued Salaries and Wages Payable	9520	1,174,647	181	1,174,828
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	3,200,000		3,200,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,452,371	1,469,212	3,921,583
TOTAL LIABILITIES		7,853,940	1,916,770	9,770,710

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	6,077,063		6,077,063
Amounts Restricted by Law for Specific Purposes	9712		1,784,355	1,784,355
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		6,077,063	1,784,355	7,861,418
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		6,077,063	1,784,355	7,861,418
TOTAL LIABILITIES AND FUND EQUITY		13,931,003	3,701,125	17,632,128

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 280

Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	6,808,548		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	6,524		
Due from Other Funds	9140			
TOTAL ASSETS		6,815,072	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Governmental Funds Group

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

District ID: 280

Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	6,815,072		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		6,815,072	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		6,815,072	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,815,072	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			(408)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			10,191			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	9,783	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			9,783			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	9,783	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	9,783	0	0	0

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	4,322,769	130,607,923
Cash With Fiscal Agents	9113		9,605,568
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		136,840
TOTAL ASSETS		4,322,769	140,350,331
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	356,735	2,328,400
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		356,735	2,328,400

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

		41	42
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	3,966,034	138,021,931
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		3,966,034	138,021,931
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		3,966,034	138,021,931
TOTAL LIABILITIES AND FUND EQUITY		4,322,769	140,350,331

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	794,353			
In County Treasury	9112	(26,981)			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	7,463			
Investments (at cost)	9120	197,061			
Accounts Receivable	9130	(308)			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		971,588	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

- 51 Bookstore Fund
- 52 Cafeteria Fund

- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(4,814)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(4,814)	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	(4,814)	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711	976,402			
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		976,402	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		976,402	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		971,588	0	0	0

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	352,695	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		352,695	0

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

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

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	352,695	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		352,695	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		352,695	0
TOTAL LIABILITIES AND FUND EQUITY		352,695	0

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Yulian Ligioso Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS		(707) 864-7209							
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	115,340		134,295	335,431	250,068			455,759
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								100
Investments (at cost)	9120	27,545					1,394,734		15,732
Accounts Receivable	9130	5,066		73,079	17,926		123,101		171
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		147,951	0	207,374	353,357	250,068	1,517,835	0	471,762

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Yulian Ligioso Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES		(707) 864-7209							
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,081			103,876	7			18,917
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			54,841	30,400				
Total Current Liabilities and Deferred Revenue		2,081	0	54,841	134,276	7	0	0	18,917
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	2,081	0	54,841	134,276	7	0	0	18,917

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Yulian Ligioso Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY		(707) 864-7209							
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	145,870		152,533	219,081	250,061	1,517,835		452,845
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		145,870	0	152,533	219,081	250,061	1,517,835	0	452,845
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		145,870	0	152,533	219,081	250,061	1,517,835	0	452,845
TOTAL LIABILITIES AND FUND EQUITY		147,951	0	207,374	353,357	250,068	1,517,835	0	471,762

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		198,113	198,113
Workforce Investment Act	8130		332,410	332,410
Temporary Assistance for Needy Families (TANF)	8140		53,476	53,476
Student Financial Aid	8150			0
Veterans Education	8160		137,590	137,590
Vocational and Technical Education Act (VATEA)	8170		710,048	710,048
Other Federal Revenues	8190	8,439	327,884	336,323
Total Federal Revenues	8100	8,439	1,759,521	1,767,960
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	21,390,020		21,390,020
State General Apportionment	8612			0
Other General Apportionment	8613	127,062		127,062
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		308,530	308,530
Disabled Students Programs and Services(DSPS)	8623		478,351	478,351
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		139,951	139,951
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,813,318	1,813,318

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	7,042,934		7,042,934
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		(10,538)	(10,538)
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	110,587		110,587
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	234,218		234,218
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	849,017	(936)	848,081
State Mandated Costs	8685	238,053		238,053
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	199,671		199,671
Total State Revenues	8600	30,191,562	2,728,676	32,920,238

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,116,915		8,116,915
Tax Allocation, Supplemental Roll	8812	58,419		58,419
Tax Allocation, Unsecured Roll	8813	620,924		620,924
Prior Years Taxes	8816	(18,999)		(18,999)
Education Revenues Augmentation Fund (ERAF)	8817	77,069		77,069
Redevelopment Agency Funds - Pass Through	8818	50,825		50,825
Redevelopment Agency Funds - Residual	8819	1,862,390		1,862,390
Redevelopment Agency Funds - Asset Liquidation	8819.1	2,103,889		2,103,889
Contributions, Gifts, Grants, and Endowments	8820	9,433	43,087	52,520
Contract Services	8830			
Contract Instructional Services	8831	270,661	16,200	286,861
Other Contract Services	8832		40,425	40,425
Sales and Commissions	8840	68,837		68,837
Rentals and Leases	8850	29,193		29,193
Interest and Investment Income	8860	44,167		44,167
Student Fees and Charges	8870			
Community Services Classes	8872	55,003	11,169	66,172
Dormitory	8873			0
Enrollment	8874	8,294,896		8,294,896
Contra Revenue Account	8874.1	(5,119,983)		(5,119,983)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		277,488	277,488
Instructional Materials Fees and Sales of Materials	8877	37,076		37,076
Insurance	8878			0
Student Records	8879	36,655		36,655
Nonresident Tuition	8880	288,146		288,146
Parking Services and Public Transportation	8881		289,759	289,759
Other Student Fees and Charges	8885	2,128		2,128
Other Local Revenues	8890	461,051		461,051
Total Local Revenues	8800	17,348,695	678,128	18,026,823
Total Revenues		47,548,696	5,166,325	52,715,021

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910		4,600	4,600
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	5,092		5,092
Total Other Financing Sources	8900	5,092	4,600	9,692
Total Revenues and Other Financing Sources		47,553,788	5,170,925	52,724,713

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	23,854		9,078			32,932
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,513,850	125,030	93,076	83,677		1,815,633
Business and Management	0500	865,802	28,830	11,950			906,582
Communications	0600	136,263	149	10,952	3,360		150,724
Computer and Information Science	0700	771,335	6,548	653	49,641		828,177
Education	0800	1,403,985	263,924	187,151	6,002		1,861,062
Engineering and Related Industrial Technology	0900	852,826	25,595	87,481	124,763		1,090,665
Fine and Applied Arts	1000	1,468,748	145,698	106,881	78,301		1,799,628
Foreign language	1100	498,876	1,000	108			499,984
Health	1200	1,054,493	55,726	65,335	67,196		1,242,750
Consumer Education And Home Economics	1300	750,024	64,680	163,397			978,101
Law	1400						0
Humanities(Letters)	1500	2,749,414	141,422	18,623			2,909,459
Library Science	1600	78,275					78,275
Mathematics	1700	2,480,952	121,824	2,557	522		2,605,855
Military Studies	1800						0
Physical Sciences	1900	1,469,714	102,873	20,028			1,592,615
Psychology	2000	525,683		309			525,992
Public Affairs and Services	2100	662,977	69,979	77,590	3,117		813,663
Social Sciences	2200	1,170,881	59,295	2,047			1,232,223
Commercial Services	3000	562,570	89,725	31,079	1,127		684,501
Interdisciplinary Studies	4900	1,110,978	111,457	63,980	515		1,286,930
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	692,601					692,601
Sub-Total Instructional Activites		20,844,101	1,413,755	952,275	418,221		23,628,352
Total Expenditures for GF Activities*		20,971,789	19,523,457	7,915,991	763,390	272,371	49,446,998

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	Yulian Ligioso						
Academic Administration	6010	10,292	2,118,922	246,615	7,701		2,383,530
Course and Curriculum Development	(707) 864-7209	794	168,851	2,255			171,900
Academic / Faculty Senate	6030	27,804	91,202	12,664			131,670
Other Instructional Administration & Governance	6090	16,045	68,142				84,187
Total Instructional Admin. & Governance		54,935	2,447,117	261,534	7,701	0	2,771,287
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120	41	711,943	118,564	54,753		885,301
Media	6130		818,739	16,627	13,199		848,565
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	7,959	40,494	370,041			418,494
Other Instructional Support Services	6190		374,411				374,411
Total Instructional Support Services		8,000	1,945,587	505,232	67,952	0	2,526,771
Admissions and Records	6200		915,650	171,592			1,087,242
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	10,831	1,671,592	41,703	531		1,724,657
Matriculation and Student Assessment	6320		281,722		13,865		295,587
Transfer Programs	6330		43,415	425			43,840
Career Guidance	6340		6,055	3,537			9,592
Other Student Counseling and Guidance	6390	338	52,055	10,845			63,238
Total Student Counseling and Guidance		11,169	2,054,839	56,510	14,396	0	2,136,914

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		635,555	131,597			767,152
Extended Opportunity Programs and Services (EOPS)	6430		216,172	3,040		59,174	278,386
Health Services	6440		10,078	215,229	247		225,554
Student Personnel Administration	6450		246,091	10,122			256,213
Financial Aid Administration	6460		790,120	129,916	5,748		925,784
Job Placement Services	6470		97,596				97,596
Veterans Services	6480		103,462	141,393			244,855
Miscellaneous Student Services	6490	2,053	431,155	49,066			482,274
Total Other Student Services		2,053	2,530,229	680,363	5,995	59,174	3,277,814
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		837,035	442,377	36,641		1,316,053
Custodial Services	6530		1,044,036	84,306	966		1,129,308
Grounds Maintenance and Repairs	6550		545,503	36,120	11,500		593,123
Utilities	6570			1,636,574			1,636,574
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,426,574	2,199,377	49,107	0	4,675,058
Planning, Policymaking and Coordinations	6600	4,983	1,067,241	187,173	997		1,260,394

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		133,716	52,390			186,106
Fiscal Operations	6720		1,052,057	1,389,628	1,204		2,442,889
Human Resources Management	6730		447,113	116,570	1,611		565,294
Noninstruct Staff Retirees' Benefits & Retirement *	6740	609	813,895				814,504
Staff Development	6750			1,008			1,008
Staff Diversity	6760			512			512
Logistical Services	6770		655,475	209,508	19,944		884,927
Management Information Systems	6780		770,825	196,140			966,965
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	609	3,873,081	1,965,756	22,759	0	5,862,205
Community Services & Economic Development	6800						
Community Recreation	6810		11,858				11,858
Community Service Classes	6820		90,071	52,473			142,544
Community Use of Facilities	6830		42,026	1,568			43,594
Economic Development	6840		153,839	138,228	48		292,115
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	297,794	192,269	48	0	490,111

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	Yulian Ligioso						
Bookstore	6910		6,630	601			7,231
Child Development Centers	(707) 864-7209		162,055	75			162,130
Farm Operations	6930						0
Food Services	6940			2,788			2,788
Parking	6950		143,107	44,207	66,770		254,084
Student and Co-Curricular Activities	6960		7,275				7,275
Student Housing	6970						0
Other Ancillary Services	6990			280,090			280,090
Total Ancillary Services	6900	0	319,067	327,761	66,770	0	713,598
Auxiliary Operations	7000						
Contract Education	7010	45,324	208,036	340,718	109,444		703,522
Other Auxiliary Operations	7090	615	13,469	38,032			52,116
Total Auxiliary Operations	7000	45,939	221,505	378,750	109,444	0	755,638

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	Yulian Ligioso		11,018	37,399			48,417
Long-Term Debt and Other Financing	7200						
Long_Term Debt	(707) 864-7209						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					193,685	193,685
Student Aid	7320					19,512	19,512
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	213,197	213,197
Sub-Total Non-Instructional Activites		127,688	18,109,702	6,963,716	345,169	272,371	25,818,646
Total Expenditures General Fund: activities *		20,971,789	19,523,457	7,915,991	763,390	272,371	49,446,998

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$45,292,941
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	8,577.00		
	2. 2012-2013 Second Period Actual FTES	7,057.00		
	3. 2012-2013 Population change factor (C2/C1)	0.8228		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$39,175,104
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$39,175,104
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$39,175,104
II.	2013-2014 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.)			0
C.	Local Property taxes			11,156,093
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			9,745
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2013-2014 Appropriations Subject to Limit			\$35,876,916

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:	Yulian						
Federal Revenues	8100	8,439		1,759,521	1,619,351	1,767,960	1,619,351
State Revenues	(707) 864	30,191,562	31,407,186	2,728,676	3,784,522	32,920,238	35,191,708
Local Revenues	8800	17,348,695	15,370,904	678,128	530,000	18,026,823	15,900,904
Total Revenues		47,548,696	46,778,090	5,166,325	5,933,873	52,715,021	52,711,963
EXPENDITURES:							
Academic Salaries	1000	18,376,089	19,123,296	703,440	825,274	19,079,529	19,948,570
Classified Salaries	2000	8,542,194	9,421,591	1,365,163	1,459,925	9,907,357	10,881,516
Employee Benefits	3000	10,900,826	12,863,865	607,534	1,054,131	11,508,360	13,917,996
Supplies and Materials	4000	614,030	686,429	298,744	495,389	912,774	1,181,818
Other Operating Expenses and Services	5000	5,346,825	5,152,513	1,656,392	1,041,213	7,003,217	6,193,726
Capital Outlay	6000	201,840	40,000	561,550	731,186	763,390	771,186
Total Expenditures		43,981,804	47,287,694	5,192,823	5,607,118	49,174,627	52,894,812
Excess /(Deficiency) of Revenues over Expenditures		3,566,892	(509,604)	(26,498)	326,755	3,540,394	(182,849)
Other Financing Sources	8900	5,092		4,600		9,692	0
Other Outgo	7000	157,885		114,486	326,755	272,371	326,755
Net Increase/(Decrease) in Fund Balance		3,414,099	(509,604)	(136,384)	0	3,277,715	(509,604)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,800,420	6,214,519	1,963,578	1,827,194	4,763,998	8,041,713
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	2,800,420		1,963,578		4,763,998	
Ending Fund Balance, June 30		6,214,519	5,704,915	1,827,194	1,827,194	8,041,713	7,532,109

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	576,309					
Local Revenues	8800	7,397,408	13,689,805				
Total Revenues		7,973,717	13,689,805	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981		1,172,283				
Other Incoming Transfers	8983						
Total Other Financing Sources		0	1,172,283	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,520,000	5,240,188				
Debt Interest and Other Service Charges	7120	3,372,729	10,088,815				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,892,729	15,329,003	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,892,729)	(14,156,720)	0	0	0	0
Net Increase/Decrease in Fund Balance		80,988	(466,915)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,734,084	6,815,072	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,734,084		0		0	
Ending Fund Balance, June 30		6,815,072	6,348,157	0	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	Yulian L inisen 8100					55,989	66,000
State Revenues	(707) 864					574,239	707,679
Local Revenues	7209 8800					186,108	159,990
Total Income		0	0	0	0	816,336	933,669
Expenditures							
Academic Salaries	1000					1,584	
Classified Salaries	2000					604,364	528,070
Employee Benefits	3000					286,898	297,529
Supplies and Materials	4000					29,490	59,894
Other Operating Expenses and Services	5000					11,376	48,175
Capital Outlay	6000					21,424	
Total Expenditures		0	0	0	0	955,136	933,668
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(138,800)	1
Other Financing Sources	8900					151,205	
Other Outgo	7000					12,405	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	1
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	1

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:	Yulian L in 8100						
Federal Revenues							
State Revenues	(707) 864						
Local Revenues	7200 8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:	Yulian				
Federal Revenues	8100				
State Revenues	(707) 864	166,926			
Local Revenues	8800	31,119	400,000	228,943	300,000
Total Income		198,045	400,000	228,943	300,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			72,265	384,630
Employee Benefits	3000			31,187	241,263
Supplies and Materials	4000			18,152	
Other Operating Expenses and Services	5000	182,373	300,000	1,306,842	732,000
Capital Outlay	6000		50,000	11,962,538	27,523,671
Total Expenditures		182,373	350,000	13,390,984	28,881,564
Excess /(Deficiency) of Revenues over Expenditures		15,672	50,000	(13,162,041)	(28,581,564)
Other Financing Sources	8900	1,899,098		132,390,659	99,000
Other Outgo	7000	97,265	98,000	1,899,098	
Net Increase/(Decrease) in Fund Balance		1,817,505	(48,000)	117,329,520	(28,482,564)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	2,148,529	3,966,034	20,692,412	138,021,932
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	2,148,529		20,692,412	
Ending Fund Balance, June 30		3,966,034	3,918,034	138,021,932	109,539,368

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	Yulian L in en 8800						
Other Financing Sources	(707) 864- 7209	1,326					
Total Income		1,326	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		1,326	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(162)	1,317				
Capital Outlay	6000						
Total Expenditures		(162)	1,317	0	0	0	0
Net Profit or Loss		1,488	(1,317)	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,488	(1,317)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	975,646	976,401		0		0
Prior Years Adjustments	9020	(733)					
Adjusted Beginning Balance	9030	974,913		0		0	
Ending Fund Balance, June 30		976,401	975,084	0	0	0	0

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	Yulian L in en 8800						
Other Financing Sources	(707) 864- 7209						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	Yulian 1 ininon 8800						
Other Financing Sources	(707) 864 7209						
Total Income		0	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	352,695	352,695	0	0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	352,695		0			
Ending Fund Balance, June 30		352,695	352,695	0	0		

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	Yulian L in en 8100						
State Revenues	(707) 864						
Local Revenues	7209 8800	35,565				81,494	99,000
Total Income		35,565	0	0	0	81,494	99,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	25,629				554	
Capital Outlay	6000						
Total Expenditures		25,629	0	0	0	554	0
Excess /(Deficiency) of Revenues over Expenditures		9,936	0	0	0	80,940	99,000
Other Financing Sources	8900						
Other Outgo	7000	14,732				80,940	99,000
Net Increase/(Decrease) in Fund Balance		(4,796)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	150,666	145,870		0	152,533	152,533
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	150,666		0		152,533	
Ending Fund Balance, June 30		145,870	145,870	0	0	152,533	152,533

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	Yulian Lincoln 8100	12,178,864	16,400,000	25,170			
State Revenues	(707) 864	544,501	600,000				
Local Revenues	7209 8800			180,832		115,503	108,323
Total Income		12,723,365	17,000,000	206,002	0	115,503	108,323
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					7,180	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	7,180	0
Excess/(Deficiency) of Revenues over Expenditures		12,723,365	17,000,000	206,002	0	108,323	108,323
Other Financing Sources	8900	35,800				123,101	123,101
Other Outgo	7000	12,751,388	17,000,000	204,302			
Net Increase/(Decrease) in Fund Balance		7,777	0	1,700	0	231,424	231,424
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,637	38,414	248,870	250,570	1,286,412	1,517,836
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,637		248,870		1,286,412	
Ending Fund Balance, June 30		38,414	38,414	250,570	250,570	1,517,836	1,749,260

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	Yulian 8100				
State Revenues	(707) 864				
Local Revenues	8800			271,264	
Total Income		0	0	271,264	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			73,965	
Other Operating Expenses and Services	5000			145,434	
Capital Outlay	6000			2,472	
Total Expenditures		0	0	221,871	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	49,393	0
Other Financing Sources	8900				
Other Outgo	7000			5,663	
Net Increase/(Decrease) in Fund Balance		0	0	43,730	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	408,124	451,854
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		408,124	
Ending Fund Balance, June 30		0	0	451,854	451,854

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	151,205
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	35,800
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	1,899,098
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	4,006
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	10,650
42	REVENUE BOND CONSTRUCTION FUND	73	STUDENT BODY CENTER FEE TRUST FUND	80,940
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	1,086

**Annual Financial and Budget Report
SUPPLEMENTAL DATA**

**Lottery Actual Report
L10 GENERAL FUND**

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		849,017			(936)	
		Instructional & Institutional				Instructional Materials	
		Unrestricted				Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		228,113		228,113		228,113
Classified Salaries	2000		108,071		108,071		108,071
Employee Benefits	3000		133,810		133,810		133,810
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		2,195		2,195		2,195
Noninstructional Supplies & Mtrls	4400		210,559		210,559		210,559
Total Supplies and Materials		0	212,754	0	212,754	0	212,754
Other Operating Expenses and Services	5000		111,516		111,516		111,516
Capital Outlay	6000						
Library Books	6300		54,753		54,753		54,753
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	54,753	0	54,753		54,753
Other Outgo	7000				0		0
Total Expenditures		0	849,017	0	849,017	0	849,017
Ending Balance					0	(936)	(936)

Annual Financial and Budget Report
SUPPLEMENTAL DATA

Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					(936)	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			(936)	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		860,710			177,593	
Instructional & Institutional							
Unrestricted							
Instructional & Institutional							
Instructional Materials							
Proposition 20							
Total							
Expenditures							
Academic Salaries	1000		298,507		298,507		298,507
Classified Salaries	2000		94,645		94,645		94,645
Employee Benefits	3000		185,170		185,170		185,170
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	177,593	177,593
Noninstructional Supplies & Mtrls	4400		282,387		282,387		282,387
Total Supplies and Materials		0	282,387	0	282,387	177,593	459,980
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	860,709	0	860,709	177,593	1,038,302
Ending Balance					1	(936)	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 280

Name: SOLANO

EPA Revenue	7,042,934
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	7,042,924	0	0	7,042,924
TOTAL		7,042,924	0	0	7,042,924