SOLANO COMMUNITY COLLEGE DISTRICT
Responses
Part I: Third Quarterly Financial Status Report, CCFS-311Q
Part II: Tentative Fiscal Year 2010-11 District Budget
Prepared by: A. Marie Young, Vice President Solano Community College District Board

RESPONSES BY CAREY C. ROTH
VICE PRESIDENT – FINANCE & ADMINISTRATION
June 16, 2010

In Part II, I refer to **Exhibit A** and **Exhibit C** which I downloaded from one of my saved favorite websites (www.cccco.edu). The exhibits are located at the first two websites below. I referred **to page 61**, which is the number assigned to Solano Community College District:

http://www.cccco.edu/Portals/4/CFFP/Fiscal/Allocations/app/0910/p1/Exhibit_A_District_Payment_Schedule_%202009-10_P1.pdf

http://www.cccco.edu/Portals/4/CFFP/Fiscal/Allocations/app/0910/p1/Exhibit_C_2009-10_P1_February_2010.pdf

http://www.cccco.edu/ChancellorsOffice/Divisions/FinanceFacilities/FiscalServices/AllocationsSection/ApportionmentReports/tabid/329/Default.aspx

http://www.cccco.edu/ChancellorsOffice/Divisions/FinanceFacilities/FiscalServices/AllocationsSection/ApportionmentReports/200910FirstPrincipalApportionment/tabid/1729/Default.aspx

Part I: Third Quarterly Financial Status Report, CCFS -311Q

3rd Quarter 311Q
Line D. Fund Balance Beginning - the 2nd quarter 311Q showed beginning fund balance of $3,419,596 and the 3rd quarter shows $5,891,820. Please clarify what has changed and is included in this number?

> *$5,891,820 represents correct "Total Fund Balance" for CCFS-311Q, 3rd Quarter Report. (See Attachment #1). The correct Total Fund Balance for CCFS-311Q, 2nd Quarter Report, should have been $2,945,276. We will make adjustments with the CCFS-311Q, 4th Quarter Report.*
> **Included in this number is:**
> *Student Accounts Receivable as of March 31st - $5,818,784.32; this number should fluctuate as receivables are paid through year end. Thus the projected ending fund balance is inflated by this number.*

Is this beginning balance used in the unrestricted general fund budget?

> *Yes, for the 3rd Quarter.*

With this change this takes the projected ending fund balance to 10% opposed to 5.1% during the 2nd quarter. **Note:** Further, the Actual 2008-09 Fund balance ending in **Line E** is $3,419,596.

Line H.1. The total general fund cash balance is $462,194, which means this is below the required 5% reserve. Why was the Governing Board not informed of this sooner?

We had a $2,250,000 TRAN balance in the 3rd Quarter to draw upon in anticipation of March + April Appropriations + 2nd 2009-10 property tax revenues due to the College. We had sufficient cash flow to cover March payroll and accounts payables. Final 3rd Quarter financials were available at the end of April. The CCFS-311Q, 3rd Quarter report was due May 15th and filed on May 14th.

Note: The State has deferred Appropriation payments in 2010. We did not receive March and April funds until May and tax payments were not received until April. This is the primary reason for our low reserve balance. It is important to know that the balance was never lower than the Board's policy because the "cash balance" is different from the "Ending Balance and the Reserve." The cash fluctuates with the receipts of enrollment and apportionment. The policy-mandated reserve resides with the entire budget.

Lind J.2. Other Outgo- Please explain the transfer out of $1,250,000 in the year-to-date actual (col. 3).

This was a scheduled 2009 TRAN payment.

Part II: Tentative Fiscal Year 2010-11 District Budgets

Page 3. Introduction

1. **Paragraph 3, 2nd sentence**, talks about enrollment growth, EOPS and part-time faculty compensation, which are three separate issues. Paragraph 5 repeats the enrollment growth and paragraph 4 would be the most likely place to discuss EOPS and part-time faculty compensation in more detail, such as the impact to Solano College.

   The narrative will be edited accordingly.

2. **Paragraph 4, Last sentence** speaks to CalWorks and gives it little treatment. As I understand, this is a significant change from the Governor's January budget proposal. Also, I understood that Temporary Assistance for Needy Families (TANF) was a part of the CalWorks reduction. What is the College's current allocation of these programs and how will it impact the budget?

   (See Attachment #2 – Chancellor's Office Memo re: Categorical Programs)

3. **Paragraph 5, 1st sentence**, based on the 3rd quarter 311Q and the recent emergency loan from the county, has the District maintained its Board designated 5% reserve?

   Yes, if we count Appropriations of approximately $8.1 million due to the District from the state but delayed in transfer until July and TRAN dollars are available.

4. **Paragraph 6,** Is the increase in health and welfare benefits included in the tentative budget figures? Also, has the projected savings of $500,000 been included as an offset to expenses in the tentative budget for 2010-11?

> *We will insert a single line in the Tentative 2010-11 Budget to account for projected (but not confirmed) health & benefit costs.*

> *The projected $500,000 Early Retirement Program savings have been included in the budget totals.*

5. **Missing**:
- There is no discussion regarding the Vallejo Center and how that **anticipated income** will impact the college budget in 2009-10 and 2010-11. Are revenue assumptions included in both years?

> *FY 2009-10 – the +$1 million increase in revenues is slated to be used to offset the shortfall for the 2009-2010 budget.*

> *FY 2010-11 – we will increase revenues by +$1 million; additional required staffing for both the Vallejo and Vacaville Centers will largely offset these revenues.*

- More discussion is needed regarding categorical programs. As I recall, there was enough carryover dollars to sustain the District this fiscal year. What about next fiscal year? I would like to request a chart be provided and lay out revenue and expense by program.
  (See Attachment #2-Chancellor's Office Memo re: Categorical Programs)

Pages 4 and 5 – Tentative Budget Assumptions

1. Under Full-Time Equivalent Students (FTES), what source document has been used to determine the base fund rate per FTES of $5,019?

> *The $5,019 per FTES rate was referenced as a convenient method to estimate FTES revenues.*

> *The actual calculations utilize the following parameters per the Chancellor's Office Fiscal website information:*
> *1. Credit FTES = $4,564.82*
> *2. Non-credit FTES = $2,744.95*
> *3. Enhanced FTES = $3,322.06*

2. **Under Property Taxes/Deficit Factors**, please explain the second sentence. "The 2010-11 projected shortfall eliminates all growth funding and use the funds to partially backfill the shortfalls". Numerically, how is this depicted in the tentative budget?

   This sentence is being edited to read:

   "The 2010-11 projected shortfall eliminates all growth funding. A deficit factor is unknown at this point in time." The State cites a deficit coefficient of 1.0.

3. **Under What is not included, paragraph 1**, states the information on categorical program reductions from the state is unknown at this time. **As I have read, colleges have the same funding levels as 2009-10 with possible further reductions to EOPS, part-time faculty compensation, TANF and CalWorks.** How are categorical programs funding levels built into the tentative budget for 2010-11?

   Categorical programs are funded in 2010-11 at the same levels as in 2009-10. We have been advised by the Chancellor's Office that reductions in categorical programs are subject to debate and final state budget funding adjustments. Accordingly, under our "Assumptions" we have made no changes yet in categorical program funding. However, adjustments will be made for the Adopted FY 2010-11 Budget to be presented in September.

   (See Attachment #2 – Chancellor's Office Memo re: Categorical Programs)

4. The last sentence talks about transfers via the general fund. Has this gone through the budget committee, or some other governance process and more specifically, the Governing Board? How would possible transfers affect the 50% calculation and unrestricted ending balance?

   FY 2009-10 general fund transfers to support categorical programs were approved FABPAC, Shared Governance Council, the S/P Cabinet and the Governing Board in October 2009.

   Transfers from the General Fund would lower the amount of reserves available to meet our unrestricted fund ending balance reserve of 5%. Transfers would also reduce the amount of funds available to hire faculty and maintain compliance with the 50% calculation.

5. **Last paragraph does not go far enough to explain if fees go to $40 per unit then EOPS and part-time faculty compensation may not be reduced. This information seems better suited under the introduction section.**

   We will insert into the Introduction section.

Page 6 – 2010 Major Revenue Assumptions

1. **Exhibit C (attached or refer to website on page 1), shows total computational revenue to be $45,327,928 based on FTES of 8,963; a difference of -$257.223. Based on page #4, there is a negative Cost-of-Living Adjustment (COLA) of -0.38%, which would equal -$172,246. This leaves a total computational revenue figure of $45,155,682. Please explain your calculation of $45,070,705? Also, this information needs to be further detailed on this page or in the introduction.**

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Projected Unrestricted Revenues:

Property Taxes	*$9,752,393*
98% Enrollment Fees	*3,489,894*
Est. State General Apportionment	*32,111,559*
Total	*$45,070,750*

Our base was re-established at FTES 8,965.35 for 2009-10. The negative COLA is not included in our calculations.

Page 8 – Budget Revenue and Expense Measures – Expense Categories

1. **Item 1.5.** Please explain CMF Clean-up total of $50,000 for 2010-11?
   The carry-over CMF Clean-up budget in 2009-10 was $200,000.
   Per the Director of Facilities, the final cost of the clean-up will incur approximately $150,000 in expense; hence the projected $50,000 net savings.

2. **Item 1.6.** Please explain Consulting Contract –S/P Office – Dr. Jensen of $75,000?
   $75,000 for Dr. Jensen's contract was budgeted in 2009-10. We will not have this expense in 2010-11 hence the reduction in expenses.

3. **Item 1.8.** Please explain Special Trustee Contract of $48,000?
   This amount represents the reduction in total costs in 2010-11 for the services of the Special Trustee.

Page 9 – Budget Revenue and Expense Measures – Human Resources

1. **Item 1.2.** Has the expected savings from the early retirement program ($500,000) been included in the tentative budget for 2010-11?
   Yes – it is included on Page 9, "Budget and Revenue Expense Measures."

2. **Item 1.4.** Explain community service staff (1.5 positions) at $28,125?
   This potential savings = .375 FTE staff salary + benefits effective January to June 2011.

3. **Item 1.5.** Explain shift from grave to early evening (from C to B) at $15,000?
   Custodial shift from C (graveyard) to B (night shift) will result in reductions in pay = $15,000 for 2010-11.

4. **Item 1.6.** Explain parking fund contribution to police service salaries at $65,000. **As I understand, there must be parking activity by officers in order for this fund to be used.**
   Three part-time sworn officers are being recruited for 2010-11. One of their primary duties will be parking enforcement. We anticipate some increased parking ticket revenue plus the transfer of $65,000 from the parking fund to cover new staffing costs.

Pages 10 & 11- Budget Revenue Expense Measures (Expense and Human Resources)

1. Please explain how the figures contained in the column for 2009-10 have been met and how they are incorporated into the 2009-10 budgets?

    2009-10 Expense Measures net savings totaled $1,143,936 and Human Resource net savings totaled $1,037,297.

    We project that all of these items will be reflected in the total 2009-10 final budget expense totals resulting in a reduction in expenses = $2,181,233 vs. if these measures had not been implemented.

    Each individual item was accomplished via faculty and staff reductions and specific expense category reductions (see explanation of each line item).

Page 12- Combined General Fund Tentative Budget-Restricted and Unrestricted

1. The audited beginning balance of $1,053,620 is below the required 5% reserve. Please explain? When was this information shared with the Governing Board? Why is this figure different from the 311Q reports? Was the Annual 311 financial statement corrected to reflect this beginning balance in the Unrestricted General Fund?

    Response: This is the audited balance effective 7/1/09 per Banner. Deferred State Appropriation revenues from 2008-09 were received in July 2009 hence the low initial balance. We do not have a record of when this balance was shared with the Board.

    This amount differs from the CCFS-311Q, 1ˢᵗ Quarter report by + $23,796 ($1,059,620 vs. $1,029,824). We have not had time to analyze all of the transactions in Banner to identify the difference.

2. FY 2009-10 Adjusted Budget and Tentative FY 2010-11 Budget contains the same figures. How is this possible? Where are the YTD Actuals?

    We are assuming the base revenues and expenses of 2009-10 are the starting point for the 2010-11 Tentative budget adjusted by the BREM line items (Budget Revenue & Expense Measures aka People & Things List).

Page 13, object code 8180, American Recovery and Reinvestment Act (ARRA) contain no data for the 2009-10 adjusted budget or YTD actual for 2009-10. The attached Exhibit A (or refer to website on page 1) shows the allocation that should be recorded. Please clarify?

   ARRA allocations were $375,848; $173,459 for unrestricted use and $202,388 for restricted use. (See Attachment #3 – ARRA Allocations to District)

Page 13 & 14- Unrestricted Funds-Revenues

1. Are YTD actuals what we anticipate receiving by June 30, 2010? If so, does the Apportionment total include **center funding for the current and budget year**? **Note: Exhibit A shows $25,305,639 through May 2010 for General Apportionment.** For starters, you show $23,650,825; this is a difference of $1,654,814.

    No, the staffing plans for Vallejo and Vacaville Centers are in progress. We need this data to formulate Tentative Vallejo and Vacaville Center 2010-11 budgets.

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2. Pease explain the below listed **local income** figures in the YTD actuals column for 2009-10?

LOCAL INCOME	ADJUSTED BUDGET 2009-10	YTD ACTUALS FOR 2009-10	TENATIVE BUDGET 2010-11
86711-12 HOPTR Solano & Yolo	133,754	1,953	133,754
8811-16 Taxes	9,397,800	103,638	9,397,800
88121-22 Supp Roll –Yolo & Solano	326,528	1,645	326,528
88131-32 Unsecured Roll Yolo & Solano	28,065	8,217	28,065
88161-62 Prior Yr Solano & Yolo	0	-8,166	0
8820 Contrib. Gifts. Grants	37,000	470,851	37,000
8876 Health Fees	197,774	502,747	197,774
8880 Non-Resident Tuition	425,519	1,152	425,519
8883 Student Center Fee	775,435	112,024	775,435
8885 Other Student Fees	80,000	15,485	80,000
8981 Interfund Transfer	0	1,250,000	0

3. Please explain on page 14, line 882301 Under Adjusted Budget 2009-10?
> *Taxes – Deposited $4,372,656.85 in the County General Fund Account in April. Second collection of $5,025,143.15 is due to the District; the timing of receipt is unclear.*

> *The line item description under code 882301 is Sponsorship, and in the extraction process into Excel, the margin appears to have overshot into the Adjusted Budget field.*

Page13, continued to 14 is titled **Unrestricted Funds**, but there appears to be quite a number of categorical and restricted funds comingled with this chart. Such as object codes 8614-86599, 8681 &86819 (Lottery-some portion may be restricted). **Continuing on page 14,** I would question object codes 8881 & 8892 Parking Fees as well as 88992-88998 Redevelopment, which I thought could only be used for Capital Outlay, which would make this restricted use. Please clarify?

> *Yes, you are right, Unrestricted and Restricted Fund codes are comingled; they have been now corrected in the latest draft.*

Pages 13 & 14 contain the 2009-10 & 2010-11 total adjusted budget revenue total of $57,766,532. This figure is used on page 15 to as a total revenue figure and once again this chart is tilted Unrestricted Funds. Please clarify?
> *This was an error in the report title on page 15. The title should read "Unrestricted and Restricted."*

Pages 14, object codes 8872-Community Services Classes, 8880- Non-Resident Tuition- 8883- Student Center Fee, and 8885-Other Student Fees. The adjusted budget compared to the YTD actual appears to be out of sync. Are these postings errors and if so where are they coming from and what needs to be done to present a more realistic budget?

> *8872 -Community Services Classes- the YTD actual reflects YTD collected amounts, @ 202,584 collections are less than what was expected – 366,000.*
>
> *8880- Non-Resident Tuition, 8883- Student Center Fee, and 8885-Other Student Fees as well reflect a much lower collection amount than was expected/budgeted in 2009-10, to be collected.*

Page 15 – Unrestricted Funds-Expenditures

1. Where does the beginning fund balance of $1, 070,445.63 come from? This is below the required 5% reserve, please explain? Why is this figure different from the 311Q reports?

   > *The Banner Report on Fund Account Activity, run as of May 31, 2010 shows this amount to be the Fund Balance – Account 9700.*
   >
   > *The CCFS-311Q report is as of March 31, end of the 3rd Quarter.*

2. The expenditures for YTD actuals should contain projections through the end of the fiscal year? These figures appear understated, please explain?

   > *YTD Actual Expenditures are the actual dollars expended as of a given time period, and do not include projections.*

3. Please explain the deficit of $-9,439,361?

   > *The deficit amount includes expenditures against items for which budget amounts were not entered at the top of 2009-10. These items will be balanced at closing.*

4. Why are the tentative- budget estimates the same as the adjusted budget for FY 2009-10? Has the college participated in a budget development process? Have the Budget Revenue and Expenditure Measures (BREM) been included? Earlier you stated step and column along with health and welfare benefits increased by $1,201,932 (page 7). Has this been included in the 2010-11 tentative budget? If not, this is not a realistic budget and the bottom line is much understated.

   > *The tentative budget estimates and the adjusted 2009-10 budget is the same because, the initial estimate is flat-lined against the 2009-10 budget with no increases or decreases. This may change as we develop subsequent phases of the budget.*

5. Page 15 is titled Unrestricted General Fund Expenditures and uses the revenue figure of $57,766,532, which includes categorical and restricted revenue. This makes the ending 2010-11 balance incorrect.

Page 16 – Tentative 2010-11 Restricted Funds

1. Why is there a negative beginning balance of -$16,825.26? Has the 311 annual financial statement been corrected to reflect this number? What programs are in deficit?

   > *The Fund Account Activity report as of May 31 states that account 9790 Fund Balance Unrestricted is $($16,825.26). The CCFS-311 final report will be adjusted accordingly.*

2. Do the YTD actuals contain all revenue and expense figures?

Yes, as reflected in the Banner Report for Revenues & Expenses.

3. What programs and funds are included in the restricted revenue totals?

120	*Federal Restricted Funds*
130	*State Restricted Funds*
140	*Local restricted Funds*
330	*State Child Care Fund*
410	*Capital Outlay Projects Fund*
420	*Revenue Bond Construction*
510	*Bookstore Enterprise Fund*
710-730	*Student Body Funds*
740	*Student Financial Aid Trust Fund*
750	*Scholarship 7 Loan trust Fund*
790	*Other Trust Funds*

4. What programs and funds constitute a $16,622,522.59 ending balance?

All of the Above.

5. Why is the tentative budget estimates the same as the adjusted budget for FY 2009-10? Has the college participated in a budget development process?

The tentative budget estimates and the adjusted 2009-10 budget is the same because the initial estimate is flat-lined against the 2009-10 budget with no increases or decreases. This may change as we develop subsequent phases of the budget.

Comment: With the current state financial crisis, restricted accounts need to be separated by fund type, i.e. Categorical Programs, Capital Outlay, Bond fund etc…

Page 17-Bookstore Fund

1. Why are the tentative budget estimates the same as the adjusted budget for FY 2009-10? Has the college participated in a budget development process?

The tentative budget estimates and the adjusted FY09 budget is the same because, the initial estimate is flatlined against the FY2009 budget with no increases or decreases. This may change as we develop subsequent phases of the budget.

Page 18 – Child Development Fund

1. Why is the tentative budget estimates the same as the adjusted budget for FY 2009-10? Has the college participated in a budget development process?

The tentative budget estimates and the adjusted FY09 budget is the same because, the initial estimate is flat-lined against the FY2009 budget with no increases or decreases. This may change as we develop subsequent phases of the budget.

- Where is the Capital Outlay budget information?

The 2009-10 adjusted budget was $524,246 and year-to-date (5/31/10) was $292,823. The difference was less activity than anticipated.

Additional Questions and Comments:

1. How much money in property taxes were we due for the year?
   Projected amount is $9,752,393.

2. How much money have we received in property taxes for the year?
   Effective April 2010, $4,372,656 has been transferred for Solano CCD's account from the Solano County Treasury representing property tax revenues from July to December, 2009.

3. It is quite obvious that budget development did not take place.

4. How much in col. 2 is carried over from prior years? Refer to pages 13 to 15.
   The more recently constructed tables identify how much is carried over; these will be distributed by prior to the June 16th Board meeting.

5. Were the numbers in this budget pulled from Banner? It is quite obvious that no one checked the data prior to incorporating the numbers in the tentative 2010-11 budget submitted to the Board.
   We will submit a revised 2010-11 Tentative Budget for the Board to review prior to the June 16th Board meeting. Thank you for your patience during the budget development process.

Closing Comment: In light of the current fiscal crisis, I am not comfortable that a budget development process has taken place and that all revenues and expenses are recorded properly. Presenting an unrestricted general fund budget which reflects a -$9,439,361 ending balance is not a budget I feel very strongly that the board can agree with. There needs to be a resolution before the required approval of this budget. One of the goals of the Board is to oversee the fiscal stability of the College and one of the Superintendent/President goals is to ensure and maintain the fiscal stability of the College.

Please note the reason for the ($9,439,361) ending balance in the 2nd column "YTD Actuals thru 5/28/10" is the deferral of $8.1 million in appropriation by the state - revenues the District has earned in 2009-10 but will not receive until at least July, 2010.

Attachment #1   "Total Fund Balance" for CCFS-311Q, 3rd Quarter Report
Attachment #2   Chancellor's Office Memo re: Categorical Programs
Attachment #3   ARRA Allocations to District

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CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2009-2010

District: (280) SOLANO

Quarter Ended: (Q3) Mar 31, 2010

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-2010
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	47,909,009	48,967,691	50,379,704	49,250,676
A.2	Other Financing Sources (Object 8900)	26,210	1,001,646	-98,637	55,000
A.3	Total Unrestricted Revenue (A.1 + A.2)	47,935,219	49,969,337	50,281,067	49,305,676
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	46,288,175	50,216,581	51,089,894	50,133,670
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	170,463	140,493	220	25,000
B.3	Total Unrestricted Expenditures (B.1 + B.2)	46,458,638	50,357,074	51,090,114	50,158,670
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	1,476,581	-387,737	-809,047	-852,994
D.	Fund Balance, Beginning	4,415,239	5,891,820	5,504,083	5,891,820
D.1	Prior Year Adjustments + (-)	0	0	-1,275,440	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	4,415,239	5,891,820	4,228,643	5,891,820
E.	Fund Balance, Ending (C. + D.2)	5,891,820	5,504,083	3,419,596	5,038,826
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	12.7%	10.9%	6.7%	10%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	9,160	9,101	9,369	9,398

III. Total General Fund Cash Balance (Unrestricted and Restricted)

Line	Description	As of the specified quarter ended for each fiscal year			
		2006-07	2007-08	2008-09	2009-2010
H.1	Cash, excluding borrowed funds		3,048,660	832,064	462,194
H.2	Cash, borrowed funds only		0	1,900,000	0
H.3	Total Cash (H.1+ H.2)	6,103,050	3,048,660	2,732,064	462,194

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	49,250,676	49,250,676	30,930,815	62.8%
I.2	Other Financing Sources (Object 8900)	55,000	55,000	1,363,717	2479.5%
I.3	Total Unrestricted Revenue (I.1 + I.2)	49,305,676	49,305,676	32,294,532	65.5%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	50,133,670	50,133,670	38,677,769	77.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	25,000	25,000	1,250,000	5000%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	50,158,670	50,158,670	39,927,769	79.6%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-852,994	-852,994	-7,633,237	
L	Adjusted Fund Balance, Beginning	3,419,596	3,419,596	4,354,981	
L.1	Fund Balance, Ending (C. + L.2)	2,566,602	2,566,602	-3,278,256	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	5.1%	5.1%		

V. Has the district settled any employee contracts during this quarter?   **NO**

If yes, complete the following: *(If multi-year settlement, provide information for all years covered.)*

Contract Period Settled	Management	Academic	Classified

(Specify) YYYY-YY			Permanent		Temporary			
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
Year 1:								
Year 2:								
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of   YES
audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds
(TRANs), issuance of COPs, etc.)?

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)
1. TRAN money ($1,250,000) was used to cover payroll in March 2010, the cash balance after this event is $462,193.75
2. Current FTES number (9,398) is greater than base FTES of 8,965.
3. In March FY10, revenues were lean; there were no tax revenues, no new enrollment, and lottery funds are applied in April FY10

VII. Does the district have significant fiscal problems that must be addressed?   This year?   YES
                                                                                          Next year?   YES

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)
1. District is experiencing significant business contraction brought about by decline in California's economic climate and resultant decreased revenues and apprortionments.
2. It is anticipated that there will be a decrease in future Apportionments, property taxes and lottery funds in FY10-11
3. Simultaneously Solano College is experiencing increased demand for educational services even as resources are reduced; this situation is expected to continue into the next and future fiscal years.

General Fund Balance
Account Title

Transactions by Quarter

	Beg. Bal	Debits	Credits	End. Balance
Q1				
Total Current Assets	17,645,575	100,913,665	88,960,593	11,953,072
Total Current Liabilities	-14,089,729	26,411,427	38,979,288	-12,567,862
Total Current Revenue/Control	0	129,599,766	125,429,081	4,170,685
Total Fund Balance	3,555,846	256,924,858	253,368,962	3,555,895
Q2				
Total Current Assets	11,953,072	136,420,635	129,380,058	18,993,649
Total Current Liabilities	-12,567,862	41,154,655	50,859,105	-22,272,312
Total Current Revenue/Control	4,170	149,767,729	143,547,960	6,223,939
Total Fund Balance	2,945,275	327,343,019	323,787,123	2,945,276
Q3				
Total Current Assets	18,993,649	256,435,360	251,874,832	23,554,177
Total Current Liabilities	-22,272,312	54,926,744	65,995,951	-33,341,519
Total Current Revenue/Control	6,225,207	179,196,985	169,132,410	16,289,782
Total Fund Balance	5,891,820	490,559,089	487,003,193	6,502,440

However, 5.891 includes a significant A/R component

30 days	31 to 60 days	61 to 90 days	91+ days	
1,345,947	32,935	10,130	931,222	2,320,234 balance

What changed?
Student A/R changed: March 1010   Jun-10
student a/r as of Jun   5,813,526   7,709,261
Balance Forward from 09   1,558,217
Past Due   2,320,234 (aging report, inluded in total student a/r)
Current A/R   1,935,075 (potentially collectible)
total   5,813,526

STATE OF CALIFORNIA

CALIFORNIA COMMUNITY COLLEGES
SYSTEM OFFICE
1102 Q STREET
SACRAMENTO, CA 95811-6549
(916) 445-8752
http://www.cccco.edu

June 7, 2010

TO: Chief Executive Officers
             Chief Business Officers
             Chief Student Services Officers

FROM: Erik Skinner, Vice Chancellor for Fiscal Policy

             Linda Michalowski, Vice Chancellor for Student Services and
             Special Programs

SUBJECT: Governor's May Revision Proposal Regarding CalWORKs
             and Child Care

We have received inquiries from many colleges regarding the Governor's 2010-11 May Revision proposals to eliminate the state's CalWORKs program and eliminate most categories of subsidized child care. We are writing to recommend that colleges not take precipitous action in response to these proposals.

On May 19, the Assembly Budget Subcommittees No.1 on Health and Human Services and No.2 on Education Finance held a joint hearing during which they rejected the elimination of the CalWORKs program and child care subsidies. These actions will likely frame the remaining budget deliberations in these two areas. It is noteworthy that the Governor's May Revise proposal retained $26.7 million in CalWORKs Proposition 98 funding in the system's budget. Although the Governor's proposal would move the funds to the "flexible" category, our expectation is that the Administration would demand that these funds be given categorical status in the event the Legislature rejects the Governor's proposed elimination of the CalWORKs program. The reason for this is that the state relies on our portion of the funding to help meet the state's maintenance of effort requirement related to California's receipt of federal funds.

Given the uncertainty related to the adoption of the Governor's 2010-11 May Revision for CalWORKs and child care, we suggest caution as you consider local budget options for these programs. Any planned modifications to your local programs should take into account the significant possibility that the Governor's proposals will not be adopted in the final state budget.

We will provide additional budget information as we receive it. In the meantime, specific program questions can be directed to the following:

Sarah Tyson, Dean of Student Services at styson@cccco.edu or 916-445-4755
Patricia Servin-Lemus, CalWORKs Coordinator at pservin@cccco.edu
or 916-327-5890
Lucy Berger, Child Development/Foster & Kinship Care Education Coordinator at lberger@cccco.edu or 916-323-5276

cc: CalWORKs Directors/Coordinators
     Early Childhood Education Department Leads
     Consultation Council

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CALIFORNIA COMMUNITY COLLEGES
AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)
Unallocated Allocations
November 2009

SOLANO COMMUNITY COLLEGE DISTRICT
SOLANO COUNTY

PROGRAM	AMOUNT CERTIFIED	NOVENBER PAYMENT	TOTAL PAID THRU. JANUARY 2010
ARRA	173,433	173,433	173,433
TOTAL	173,433	173,433	173,433

Report produced on 11/10/2009 at 8:22:33AM

California Community Colleges
Revised Estimate of State and American Recovery and Reinvestment Act (2009) Allocations
Categorical Programs (Part 1)

ARRA State Stabilization funds are displayed broken out by categorical program to show how funding eligibility was determined. Under federal law, ARRA State Stabilization Funds are general purpose.

Districts	Credit Matriculation State	Credit Matriculation Federal (ARRA)	Non-Credit Matriculation State	Non-Credit Matriculation Federal (ARRA)	Equal Employment Opportunity State	Equal Employment Opportunity Federal (ARRA)	PT Faculty Compensation State	PT Faculty Compensation Federal (ARRA)	PT Faculty Office Hours State	PT Faculty Office Hours Federal (ARRA)	PT Faculty Health Benefits State	PT Faculty Health Benefits Federal (ARRA)	Apprenticeship State	Apprenticeship Federal (ARRA)	Economic Development State	Economic Development Federal (ARRA)	Childcare Tax Bailout State	Childcare Tax Bailout Federal (ARRA)	Basic Skills Grants, Transfer and Articulation Federal (ARRA)
Santa Barbara	437,885	45,798	421,304	43,967	7,816	1,530	333,456	34,802	-	-	-	-	-	-	380,643	39,730	28,275	2,954	-
Santa Clarita	494,908	51,665	70,755	7,384	7,437	1,456	306,158	31,953	-	-	-	-	-	-	697,254	72,777	-	-	-
Santa Monica	702,876	73,359	21,958	2,291	8,694	1,702	396,850	41,418	94,823	9,904	70,871	7,388	-	-	173,585	18,118	-	-	-
Sequoias	309,273	32,167	-	-	5,591	1,094	172,899	18,045	2,481	259	-	-	-	-	325,600	33,984	-	-	-
Shasta-Tehama-Trinity	233,655	24,302	19,832	2,070	5,402	1,057	159,265	16,622	11,595	1,211	-	-	5,369	561	501,530	52,347	-	-	-
Sierra	481,717	50,345	-	-	7,630	1,493	320,018	33,399	21,571	2,253	-	-	-	-	446,088	46,562	-	-	-
Siskiyou	78,781	8,194	-	-	3,905	764	51,209	5,345	-	-	-	-	-	-	-	-	-	-	-
Solano	301,515	31,360	180	19	5,851	1,145	191,652	20,002	-	-	-	-	-	-	74,393	7,765	-	-	-
Sonoma	653,416	67,961	169,250	17,663	9,294	1,819	440,148	45,937	-	-	8,947	933	84,213	8,794	74,393	7,765	-	-	-
South Orange	732,445	76,180	43,123	4,500	10,255	2,007	509,463	53,171	-	-	-	-	-	-	101,670	10,612	-	-	-
Southwestern	532,439	55,378	54,922	5,732	7,814	1,529	333,362	34,792	-	-	5,833	608	13,017	1,359	176,063	18,377	-	-	-
State Center	805,717	83,801	10,268	1,072	11,251	2,202	581,380	60,677	-	-	-	-	-	-	749,117	78,190	-	-	-
Ventura	873,435	90,845	17,869	1,865	10,894	2,132	555,595	57,986	-	-	-	-	-	-	478,578	49,952	91,473	9,557	-
Victor Valley	284,183	29,735	16,248	1,696	5,883	1,151	193,997	20,247	-	-	1,642	171	-	-	-	-	-	-	-
West Hills	217,834	22,657	-	-	4,669	914	106,357	11,100	-	-	-	-	-	-	342,620	35,762	-	-	-
West Kern	399,614	41,563	25,146	2,624	3,921	767	52,365	5,465	-	-	-	-	-	-	-	-	-	-	-
West Valley-Mission	606,561	63,087	39,989	4,173	7,841	1,535	335,291	34,993	170,408	17,799	2,390	249	-	-	1,230,347	128,420	49,280	5,149	-
Yosemite	521,953	54,287	65,657	6,852	8,285	1,622	367,374	38,342	-	-	-	-	-	-	468,505	48,900	-	-	-
Yuba	315,120	28,289	19,346	2,019	5,540	1,084	169,232	17,662	-	-	-	-	-	-	74,393	7,765	-	-	-
Totals	9,804,388	4,153,749	9,380,613	978,954	575,451	112,568	24,907,000	2,599,459	3,514,000	367,027	490,000	51,081	7,474,000	749,189	22,929,000	2,393,243	3,350,000	350,000	1,416,838

Handwritten annotations: "1319" (Credit Matriculation State), "1320" (Non-Credit Matriculation State), "Nurse 4 SBC" (above Economic Development)

Handwritten note: to be posted per Mario on 8/6/10

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 31,360.00 *+
     19.00  +
  1,145.00  +
 20,002.00  +
  7,765.00  +
  4,155.00  +
 51,975.00  +
  2,440.00  +
  5,272.00  +
 32,594.00  +
  3,023.00  +
 13,683.00  +
 31,371.00  +
204,804.00  *
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California Community Colleges
Revised Estimate of State and American Recovery and Reinvestment Act 2009 (ARRA) Allocations
Categorical Programs (Part 2)

ARRA State Stabilization funds are displayed broken out by categorical program to show how funding eligibility was determined. Under federal law, ARRA State Stabilization Funds are general purpose.

Districts	Nursing Education 1327 State	Federal (ARRA)	DSPS 1311 State	Federal (ARRA)	DSPS State Hospital State	Federal (ARRA)	CARE 1326 State	Federal (ARRA)	TTIP State	Federal (ARRA)	Fund for Student Success State	Federal (ARRA)	EOPS 1301-03 State	Federal (ARRA)	Basic Skills 1338 State	Federal (ARRA)	CalWORKS 1315 State	Federal (ARRA)	SFAA 1329 State	SFAA 2% Adm. State
San Mateo	94,252	9,838	949,871	128,386	-	-	71,211	6,363	-	-	270,344	28,184	1,081,761	113,138	345,592	12,608	303,750	4,587	749,848	59,953
Santa Barbara	85,187	8,891	596,584	80,635	-	-	70,470	6,536	-	-	50,568	5,272	777,179	81,283	227,867	9,473	121,085	7,619	470,842	47,251
Santa Clarita	175,945	18,363	346,202	46,793	-	-	32,225	3,399	-	-	135,172	14,093	297,335	31,098	266,769	11,090	101,250	10,263	321,925	28,587
Santa Monica	357,463	37,307	735,016	99,346	-	-	58,820	4,444	-	-	-	-	864,179	90,382	387,432	16,107	160,842	13,528	699,502	84,354
Sequoias	-	-	487,363	65,873	-	-	134,196	12,722	-	-	-	-	693,756	72,559	117,699	4,893	295,910	36,774	394,394	50,318
Shasta-Tehama-Trinity	266,671	27,832	393,939	53,245	-	-	93,363	5,142	-	-	-	-	731,898	76,547	90,000	1,931	391,633	59,865	339,836	42,495
Sierra	80,648	8,417	652,219	88,155	-	-	105,398	8,453	-	-	-	-	482,531	50,467	135,449	5,631	262,026	32,654	473,207	51,574
Siskiyou	166,870	17,416	184,844	24,983	-	-	45,303	3,225	-	-	50,568	5,272	263,861	27,597	90,000	1,129	101,250	2,177	143,619	14,460
Solano	39,807	4,155	384,538	51,975	-	-	49,977	2,440	-	-	50,568	5,272	311,639	32,594	90,000	3,023	161,960	13,683	313,685	31,371
Sonoma	346,119	36,123	1,555,253	210,210	-	-	46,495	4,096	-	-	-	-	454,039	47,487	176,809	7,350	338,695	38,251	570,707	52,834
South Orange	293,932	30,677	1,199,070	162,068	-	-	77,365	4,445	-	-	-	-	944,017	98,732	180,000	7,124	202,500	9,796	571,644	41,238
Southwestern	221,325	23,099	705,123	95,305	-	-	118,594	12,548	-	-	50,568	5,272	1,436,903	150,281	443,564	18,440	203,347	19,437	642,618	80,347
State Center	466,375	48,674	1,190,977	160,973	-	-	197,026	22,395	-	-	-	-	1,715,055	179,373	309,603	12,871	846,853	100,060	1,403,202	164,219
Ventura	366,388	38,239	2,366,814	195,162	-	-	215,301	23,789	-	-	135,172	14,093	1,396,758	146,083	270,000	6,178	471,753	56,755	1,021,989	99,336
Victor Valley	232,670	24,283	402,715	54,432	-	-	200,741	22,917	-	-	-	-	614,050	64,221	90,000	2,571	404,244	50,535	453,887	40,000
West Hills	312,084	32,571	373,026	50,419	-	-	133,791	9,324	-	-	84,604	8,821	486,864	50,920	180,000	3,461	210,228	25,734	291,952	28,897
West Kern	-	-	189,085	25,557	-	-	24,541	873	-	-	-	-	182,238	19,060	90,000	684	102,116	5,365	135,985	9,791
West Valley-Mission	175,945	18,363	730,030	98,672	-	-	88,992	8,627	-	-	50,568	5,272	803,029	83,987	195,004	6,947	273,112	23,324	507,451	41,770
Yosemite	141,234	14,740	1,563,198	83,438	-	-	146,480	18,300	-	-	-	-	1,164,609	121,804	208,367	5,171	463,693	53,878	705,446	79,863
Yuba	130,566	13,626	445,395	60,200	-	-	197,775	19,345	-	-	50,568	5,272	931,763	97,451	180,000	4,864	465,980	47,114	476,045	40,099
Totals	13,378,000	1,396,216	56,263,322	7,224,189	769,022	-	9,832,000	974,324	4,404,189	1,595,811	3,792,000	396,351	54,134,953	6,707,703	20,036,635	747,487	26,236,635	2,785,811	45,066,925	4,573,380