

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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

11/15/19

Date



District Superintendent

11-15-19

Date

Contact: Robert Diamond

(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, 2019. 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
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

S111 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX) Excluded Activities	Total
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	ECS 84362 B	AC 6800 - 7390		
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	9,918,430		10,080,163			10,080,163
Other	1300	7,450,874		7,475,178			7,475,178
Total Instructional Salaries		17,369,304		17,555,341		0	17,555,341
Non-Instructional Salaries							
Contract or Regular	1200			3,252,053		50,598	3,302,651
Other	1400			175,066		10,000	185,066
Total Non-Instructional Salaries		0		3,427,119		60,598	3,487,717
Total Academic Salaries		17,369,304		20,982,460		60,598	21,043,058
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			8,240,321		57,502	8,297,823
Other	2300			520,605		216	520,821
Total Non-Instructional Salaries		0		8,760,926		57,718	8,818,644
Instructional Aides							
Regular Status	2200			971,918			971,918
Other	2400			234,654			234,654
Total Instructional Aides				1,206,572		0	1,206,572
Total Classified Salaries				9,967,498		57,718	10,025,216
Employee Benefits	3000			6,932,723		62,891	12,378,598
Supplies and Materials	4000			535,051			535,051
Other Operating Expenses	5000			333,907			7,494,409
Equipment Replacement	6420			134,936			134,936
Total Expenditures Prior to Exclusions				25,842,506		181,207	51,611,268

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 280

Name: SOLANO

	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
	ECS 84362 A	Instructional Salary Cost	ECS 84362 B	Total CEE	Excluded	Activities
Exclusions	AC 0100-5900 & AC 6110		AC 0100 - 6799		AC 6800 - 7390	
Activities to Exclude	TOP Code			Total		
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,140,121	1,140,121			1,140,121
Student Health Services Above Amount Collected	6441					0
Student Transportation	6491					0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		642,539			642,539
Objects to Exclude	Object Code					
Rents and Leases	5060		152,783			152,783
Lottery Expenditures						
Academic Salaries	1000					0
Classified Salaries	2000					0
Employee Benefits	3000					0
Supplies and Materials	4000					
Software	4100					0
Books, Magazines, & Periodicals	4200					0
Instructional Supplies & Materials	4300					0
Noninstructional, Supplies & Materials	4400					0
Total Supplies and Materials		0	0		0	0
Other Operating Expenses and Services	5000					0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Total CEE ECS 84362 B	Excluded Activities AC 6800 - 7390	Total	
Capital Outlay	6000						
Library Books	6300		8,586			8,586	
Equipment	6400						
Equipment - Additional	6410		73,150			73,150	
Equipment - Replacement	6420		134,936			134,936	
Total Equipment		0	208,086	0	0	208,086	
Total Capital Outlay		0	216,672	0	0	216,672	
Other Outgo	7000						0
Total Exclusions		1,140,121	2,152,115	0	0	2,152,115	
Total for ECS 84362, 50% Law		24,702,385	49,277,946	181,207	181,207	49,459,153	
Percent of CEE (Instructional Salary Cost / Total CEE)		50.13%	100.00%				
50% of Current Expense of Education			24,638,973				
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		24,702,385	49,277,946	181,207	181,207	49,459,153	
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		25,842,506	51,430,061	181,207	181,207	51,611,268	
Capital Expenditures	6000	25,200	252,867	282	282	253,149	
Equipment Replacement (Back out)	6420		(223,942)	(282)	(282)	(224,224)	
Total Unrestricted General Fund Expenditures		25,867,706	51,458,986	181,207	181,207	51,640,193	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 280

Name: SOLANO

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	General Fund COMBINED		
ASSETS								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111							0
In County Treasury	9112	17,032,341	5,608,099	22,640,440				
Cash With Fiscal Agents	9113							0
Revolving Cash Accounts	9114							0
Investments (at cost)	9120							0
Accounts Receivable	9130	2,399,629	876,258	3,275,887				
Due from Other Funds	9140	512,769		512,769				512,769
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							0
Prepaid Items	9220	17,162	1,809	18,971				
TOTAL ASSETS		19,961,901	6,486,166	26,448,067				
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	1,106,913	339,642	1,446,555				
Accrued Salaries and Wages Payable	9520	1,217,584	(563)	1,217,021				
Compensated Absences Payable Current	9530	1,081,392		1,081,392				
Due to Other Funds	9540	509,905	7,379	517,284				
Temporary Loans	9550							0
Current Portion of Long-Term Debt	9560							0
Deferred Revenues	9570	1,630,811	2,924,148	4,554,959				
TOTAL LIABILITIES		5,546,605	3,270,606	8,817,211				

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 280

Name: SOLANO

Description	CA (Object)	11			12		10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	General Fund COMBINED	
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710					0	
NonCash Assets	9711					0	
Amounts Restricted by Law for Specific Purposes	9712					0	
Reserve for Encumbrances Credit	9713		22,673	22,673		22,673	
Reserve for Encumbrances Debit	9714					0	
Reserve for Debt Services	9715					0	
Assigned/Committed	9754	7,811,358	3,192,887	11,004,245		11,004,245	
Unassigned	9790					0	
Total Fund Balance		7,811,358	3,215,560	11,026,918		11,026,918	
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750					0	
Restricted Fund Balance	9751					0	
Committed Fund Balance	9752					0	
Assigned Fund Balance	9753					0	
Total Designated Fund Balance	9754	8,200,000		8,200,000		8,200,000	
Uncommitted Fund Balance	9790	8,200,000	0	8,200,000		8,200,000	
TOTAL FUND EQUITY		16,011,358	3,215,560	19,226,918		19,226,918	
TOTAL LIABILITIES AND FUND EQUITY		21,557,963	6,486,166	28,044,129		28,044,129	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	20,072,698		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		20,072,698	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

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	20,072,698		
Unassigned	9790			
Total Fund Balance		20,072,698	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		20,072,698	0	0
TOTAL LIABILITIES AND FUND EQUITY		20,072,698	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2019

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			363,680			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			18,441			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	382,121	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			350			
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	350	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2019

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	381,771	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	381,771	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	381,771	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	382,121	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2019

District ID: 280

Name: SOLANO

Description	CA (Object)	41			43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
ASSETS						
Cash, Investments, and Receivables	9100					
Cash:						
Awaiting Deposit and in Banks	9111					
In County Treasury	9112	4,237,654			43,354,519	
Cash With Fiscal Agents	9113					
Revolving Cash Accounts	9114					
Investments (at cost)	9120					
Accounts Receivable	9130	1,847,074				
Due from Other Funds	9140					
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210					
Prepaid Items	9220					
TOTAL ASSETS		6,084,728	0		43,354,519	
LIABILITIES						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510					
Accrued Salaries and Wages Payable	9520	82,063			6,856,524	
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		82,063	0		6,856,524	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2019

District ID: 280

Name: SOLANO

Description	CA (Object)	41		42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
FUND BALANCE (NON-GASB 54)							
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	6,002,665				36,497,995	
Unassigned	9790						
Total Fund Balance		6,002,665	0			36,497,995	
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751						
Committed Fund Balance	9752						
Assigned Fund Balance	9753						
Assigned Fund Balance	9754						
Total Designated Fund Balance		0	0			0	
Uncommitted Fund Balance	9790						
TOTAL FUND EQUITY				6,002,665	0	36,497,995	
TOTAL LIABILITIES AND FUND EQUITY				6,084,728	0	43,354,519	

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
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				
Fixed Assets					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9350				
Work in Progress	9351				
Total Fixed Assets	9360	0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

For Year Ended June 30, 2019

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				
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	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	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2019

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				
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	0	0
Fund Balance (GASB 54)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

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, 2019

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	637,274	
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			
Sites	9300		
Site Improvements	9310		
Accumulated Depreciation Site Improvements	9320		
Buildings	9321		
Accumulated Depreciation Buildings	9330		
Library Books	9331		
Equipment	9340		
Accumulated Depreciation Equipment	9350		
Work in Progress	9351		
Total Fixed Assets	9360	0	0
TOTAL ASSETS		637,274	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

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, 2019

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	988	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

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, 2019

District ID: 280

Name: SOLANO

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
	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	637,274		
	Unassigned	9790			
	Total Reserved Fund Balance		637,274		0
	Fund Balance (GASB 54)				
	Nonspendable Fund Balance	9750			
	Restricted Fund Balance	9751			
	Committed Fund Balance	9752			
	Assigned Fund Balance	9753			
	Total Designated Fund Balance	9754			
	Uncommitted(Unrestricted) Fund Balance		0		0
	Other Equity				
	Contributed Capital	9800			
	Retained Earnings	9810			
	Investment in General Fixed Assets	9850			
	Investment in General Fixed Assets	9890			
	TOTAL FUND EQUITY		637,274		0
	TOTAL LIABILITIES AND FUND EQUITY		637,274		0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students 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									
Cash, investments, and receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	136,180		482,236	(1,009,528)	259,717			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	8,054		60,027	4,547				1,445
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
Total Fixed Assets	9360	0	0	0	0	0	0	0	0
TOTAL ASSETS		144,234	0	542,263	(1,004,981)	259,717	0	0	1,445

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student 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									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				(732,407)	(369,778)			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								1,198
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560			130,265					
Deferred Revenues	9570			130,265	(732,407)	(369,778)	0	0	13,920
Total Current Liabilities and Deferred Revenue		0	0	130,265	(732,407)	(369,778)	0	0	15,118
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	0	0	130,265	(732,407)	(369,778)	0	0	15,118

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students 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									
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	144,234		411,998	(272,575)	629,495			(13,672)
Unassigned	9790								
Total Reserved Fund Balance		144,234	0	411,998	(272,575)	629,495	0	0	(13,672)
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		144,234	0	411,998	(272,575)	629,495	0	0	(13,672)
TOTAL LIABILITIES AND FUND EQUITY		144,234	0	542,263	(1,004,982)	259,717	0	0	1,446

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019 District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund	
				Actual	Actual
Federal Revenues					
Forest Revenues	8100				0
Higher Education Act	8120		110,594	110,594	
Workforce Investment Act	8130			0	
Temporary Assistance for Needy Families (TANF)	8140		55,715	55,715	
Student Financial Aid	8150		14,223	14,223	
Veterans Education	8160		154,103	154,103	
Vocational and Technical Education Act (VATEA)	8170			0	
Other Federal Revenues	8190		405,527	405,527	
Total Federal Revenues	8100	0	740,162	740,162	
State Revenues					
General Apportionments	8600				0
Apprenticeship Apportionment	8610				0
State General Apportionment	8611				0
Other General Apportionment	8612	20,922,913		20,922,913	
General Categorical Programs	8613				0
Child Development	8620				0
Child Development	8621				0
Extended Opportunity Programs and Services(EOPS)	8622				0
Disabled Students Programs and Services(DSPS)	8623				0
Temporary Assistance for Needy Families (TANF)	8624				0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625				0
Telecommunications and Technology Infrastructure Program (TTIP)	8626				0
Other General Categorical Programs	8627		8,343,197	8,343,197	

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	5,877,904		5,877,904
Reimbursable Categorical Programs				
Instructional Improvement Grant	8650			
	8651			0
Other Reimbursable Categorical Programs	8652		852,304	852,304
State Tax Subventions				
Homeowners' Property Tax Relief	8670			
Timber Yield Tax	8671	124,377		124,377
Other State Tax Subventions	8672			0
	8673	295,391		295,391
State Non-Tax Revenues				
State Lottery Proceeds	8680			
State Mandated Costs	8681	1,024,924	582,381	1,607,305
Other State Non-Tax Revenues	8685	230,393		230,393
	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	28,475,902	9,777,882	38,253,784

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11		Fund S12	Fund S10 Total	
		Unrestricted	Actual		Restricted	Actual
Local Revenues	8800					
Property Taxes	8810					
Tax Allocation, Secured Roll	8811	12,497,757			12,497,757	
Tax Allocation, Supplemental Roll	8812	453,263			453,263	
Tax Allocation, Unsecured Roll	8813	621,207			621,207	
Prior Years Taxes	8816	(1,924)			(1,924)	
Education Revenues Augmentation Fund (ERAF)	8817	3,354,621			3,354,621	
Redevelopment Agency Funds - Pass Through	8818				0	
Redevelopment Agency Funds - Residual	8819	2,304,839			2,304,839	
Redevelopment Agency Funds - Asset Liquidation	8819.1	41,171			41,171	
Contributions, Gifts, Grants, and Endowments	8820			325	325	
Contract Services	8830					
Contract Instructional Services	8831			26,000	26,000	
Other Contract Services	8832				0	
Sales and Commissions	8840	(2,615)		153,114	150,499	
Rentals and Leases	8850	15,094		161,181	176,275	
Interest and Investment Income	8860	459,422			459,422	
Student Fees and Charges	8870					
Community Services Classes	8872				0	
Dormitory	8873				0	
Enrollment	8874	7,811,246			7,811,246	
Contra Revenue Account	8874.1	(4,158,032)			(4,158,032)	
Field Trips and Use of Nondistrict Facilities	8875				0	
Health Services	8876	65,840		126,065	191,905	
Instructional Materials Fees and Sales of Materials	8877	2,680			2,680	
Insurance	8878				0	
Student Records	8879	36,127			36,127	
Nonresident Tuition	8880	543,854			543,854	
Parking Services and Public Transportation	8881			259,949	259,949	
Other Student Fees and Charges	8885	76,166			76,166	
Other Local Revenues	8890	94,336		85,297	179,633	
Total Local Revenues	8800	24,215,052		811,931	25,026,983	
Total Revenues		52,690,954		11,329,975	64,020,929	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources				
Proceeds of General Fixed Assets	8900			
Proceeds of Long-Term Debt	8910			0
Incoming Transfers -- (8970/8981/8982/8983)	8940			0
	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		52,690,954	11,329,975	64,020,929

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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 Natural Resources	0100	103,627	307				103,934
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	13,068					13,068
Biological Sciences	0400	2,477,033	321,697	144,320	256,663		3,199,713
Business and Management	0500	814,790	158,651	9,414			982,855
Communications	0600	202,615	4,525	374			207,514
Computer and Information Science	0700	753,365	71,117	28,908	150,750		1,004,140
Education	0800	1,565,384	702,668	334,541	51,481		2,654,074
Engineering and Related Industrial Technology	0900	1,768,011	462,841	260,316	989,953		3,481,121
Fine and Applied Arts	1000	1,857,956	181,394	206,607	196,373		2,442,330
Foreign language	1100	641,227		35			641,262
Health	1200	1,659,690	297,238	93,444	205,519		2,255,891
Consumer Education And Home Economics	1300	783,370	4,938	66,979			855,287
Law	1400						0
Humanities(Letters)	1500	2,836,142	16,491	26,722	58,033		2,937,388
Library Science	1600	279,806	3,597				283,403
Mathematics	1700	3,348,459	164,245	120,365	6,666		3,639,735
Military Studies	1800						0
Physical Sciences	1900	1,999,631	156,200	54,819	9,744		2,220,394
Psychology	2000	638,286		301	1,804		640,391
Public Affairs and Services	2100	664,267	73,804	56,105	181,762		975,938
Social Sciences	2200	1,672,109	17,812	5,221	7,106		1,702,248
Commercial Services	3000	266,256	100,382	9,768			376,406
Interdisciplinary Studies	4900	922,152	130,695	1,413			1,054,260
Instruc Staff-Retirees' Brifs & Retire Incents	5900		500,121				500,121
Sub-Total Instructional Activities		25,267,244	3,368,723	1,419,652	2,115,854		32,171,473
Total Expenditures for GF Activities*		25,389,698	24,899,081	12,302,040	2,544,233	391,147	65,526,199

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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	6000						
Academic Administration	6010	68,562	3,933,126	805,621	73,471		4,880,780
Course and Curriculum Development	6020	1,349	245,443	20,506			267,298
Academic / Faculty Senate	6030		125,549	66,251			191,800
Other Instructional Administration & Governance	6090		606,665				606,665
Total Instructional Admin. & Governance		69,911	4,910,783	892,378	73,471	0	5,946,543
Instructional Support Services	6100						
Learning Center	6110	1,135	2,078				3,213
Library	6120		591,325	134,736	44,051		770,112
Media	6130		778,848				778,848
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			461,890			461,890
Other Instructional Support Services	6190	92	330,862				330,954
Total Instructional Support Services		1,227	1,703,113	596,626	44,051	0	2,345,017
Admissions and Records	6200		1,507,821	291,507	8,612		1,807,940
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	43,109	927,260	96,622	7,010		1,074,001
Matriculation and Student Assessment	6320		253,204				253,204
Transfer Programs	6330			812			812
Career Guidance	6340			718			718
Other Student Counseling and Guidance	6390	2,941	174,090	72,292			249,323
Total Student Counseling and Guidance		46,050	1,354,554	170,444	7,010	0	1,578,058

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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	124	231,048	28,533		48,228	307,933
Disabled Student Programs and Services (DSFS)	6420		565,681	259,880	35,947		861,508
Extended Opportunity Programs and Services (EOPS)	6430		257,499	24,494	9,559	297,390	588,942
Health Services	6440			209,846			209,846
Student Personnel Administration	6450		94,771				94,771
Financial Aid Administration	6460		653,965	73,515	(767)		726,713
Job Placement Services	6470		119,982				119,982
Veterans Services	6480		525,414	114,854	634		640,902
Miscellaneous Student Services	6490		502,493	55,518	366	45,529	603,906
Total Other Student Services		124	2,950,853	766,640	45,739	391,147	4,154,503
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,123,592	1,131,223	19,493		2,274,308
Custodial Services	6530		1,514,789	122,685	5,443		1,642,917
Grounds Maintenance and Repairs	6550		589,649	27,241	1,644		618,534
Utilities	6570			2,047,257			2,047,257
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,228,030	3,328,406	26,580	0	6,583,016
Planning, Policymaking and Coordinations	6600		1,323,872	382,114			1,705,986

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
\$10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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		136,026	17,478	1,278		154,782
Fiscal Operations	6720		1,363,618	595,867	5,973		1,965,458
Human Resources Management	6730		493,153	281,931			775,084
Noninstruct Staff Retirees' Benefits & Retirement *	6740		642,539				642,539
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		408,934	1,950,356	190,682		2,549,972
Management Information Systems	6780		873,218	556,504	23,410		1,453,132
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	3,917,488	3,402,136	221,343	0	7,540,967
Community Services & Economic Development	6800						
Community Recreation	6810		18,683				18,683
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		220,136	396,412			616,548
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	238,819	396,412	0	0	635,231

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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	6900						
Bookstore	6910		19,761	1,550			21,311
Child Development Centers	6920		158,139	99,270			257,409
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		24,665	340,918	1,291		366,874
Student and Co-Curricular Activities	6960		12,973	13,293	282		26,548
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	215,538	455,031	1,573	0	672,142
Auxiliary Operations	7000						
Contract Education	7010	5,142	85,639	8,461			99,242
Other Auxiliary Operations	7090			92,207			92,207
Total Auxiliary Operations	7000	5,142	85,639	100,668	0	0	191,449

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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	7100		93,848	100,026			193,874
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						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						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activities		122,454	21,530,358	10,882,388	428,379	391,147	33,354,726
Total Expenditures General Fund: activities *		25,389,698	24,899,081	12,302,040	2,544,233	391,147	65,526,199

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$55,993,660
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	7,887.47		
	2. 2018-2019 Second Period Actual FTES	6,173.72		
	3. 2018-2019 Population change factor (C2/C1)	0.7827		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,513,548
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)			\$45,513,548
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$45,513,548
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			24,210,705
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			19,779,919
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$43,990,624

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			740,162	1,281,459	740,162	1,281,459
State Revenues	8600	28,475,902	31,879,944	9,777,882	7,721,920	38,253,784	39,601,864
Local Revenues	8800	24,215,052	24,113,816	811,931	530,000	25,026,983	24,643,816
Total Revenues		52,690,954	55,993,660	11,329,975	9,533,279	64,020,929	65,526,939
EXPENDITURES:							
Academic Salaries	1000	21,652,190	22,296,284	1,854,907	1,249,205	23,507,097	23,545,489
Classified Salaries	2000	9,930,639	11,083,247	2,358,168	1,169,775	12,288,807	12,259,022
Employee Benefits	3000	12,954,486	13,685,608	1,538,389	909,341	14,492,875	14,594,949
Supplies and Materials	4000	527,961	887,926	784,769	788,635	1,312,730	1,676,561
Other Operating Expenses and Services	5000	7,538,661	6,974,841	3,450,649	3,837,519	10,989,310	10,812,360
Capital Outlay	6000	253,149	871,495	2,291,084	1,622,375	2,544,233	2,493,870
Total Expenditures		52,857,086	55,799,401	12,277,966	9,576,850	65,135,052	65,376,251
Excess/(Deficiency) of Revenues over Expenditures		(166,132)	194,259	(947,991)	(43,571)	(1,114,123)	150,688
Other Financing Sources							
Other Outgo	8900					0	0
	7000	37,661		353,486	683,464	391,147	683,464
Net Increase/(Decrease) in Fund Balance		(203,793)	194,259	(1,301,477)	(727,035)	(1,505,270)	(532,776)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,233,671	16,011,358	4,932,012	(2,662,344)	20,165,683	13,349,014
Prior Years Adjustments	9020	981,480		(6,292,879)		(5,311,399)	
Adjusted Beginning Balance	9030	16,215,151		(1,360,867)		14,854,284	
Ending Fund Balance, June 30		16,011,358	16,205,617	(2,662,344)	(3,389,379)	13,349,014	12,816,238

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Governmental Funds Group

20 Debt service Funds

280 SOLANO

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Budget	Actual	Budget
REVENUES:							
Federal Revenues							
State Revenues	8100						
Local Revenues	8600	699,918					
	8800	20,827,438	21,470,792				
Total Revenues		21,527,356	21,470,792	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	1,157,620					
Other Incoming Transfers	8983						
Total Other Financing Sources		1,157,620	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	10,397,576					
Debt Interest and Other Service Charges	7120	6,187,057					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		16,584,633	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(15,427,013)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		6,100,343	21,470,792	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,050,995	22,422,426	0	15,729,310	0	168,681
Prior Years Adjustments	9020	(4,728,912)			(15,729,310)		
Adjusted Beginning Balance	9030	16,322,083			0		168,681
Ending Fund Balance, June 30		22,422,426	43,893,218	0	0	0	168,681

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds – Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2018-2019

Special Revenue Funds

Budget Year: 2019-2020

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					57,148	64,954
State Revenues	8600					10,000	866,261
Local Revenues	8800					175,711	452,958
Total Income		0	0	0	0	242,859	1,384,173
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					694,373	688,391
Employee Benefits	3000					262,439	306,528
Supplies and Materials	4000					38,242	52,907
Other Operating Expenses and Services	5000					11,655	12,859
Capital Outlay	6000					2,841	6,450
Total Expenditures		0	0	0	0	1,009,550	1,067,135
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	(766,691)	317,038
Other Financing Sources	8900						
Other Outgo	7000					39,996	39,791
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(806,687)	277,247
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	(918,650)	(713,009)
Prior Years Adjustments	9020					1,012,328	
Adjusted Beginning Balance	9030	0		0		93,678	
Ending Fund Balance, June 30		0	0	0	0	(713,009)	(435,762)

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2018-2019 Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,620,063	1,209,000				
Local Revenues	8800						
Total Income		2,620,063	1,209,000	0	0	2,055,734	37,857,612
Expenditures						2,055,734	37,857,612
Academic Salaries	1000						
Classified Salaries	2000					319,943	218,436
Employee Benefits	3000					132,949	390,121
Supplies and Materials	4000	3,839	300			2,315	10,845
Other Operating Expenses and Services	5000	736,334	1,001,029			327,880	164,320
Capital Outlay	6000	1,145,535	1,207,671			24,299,511	26,903,299
Total Expenditures		1,885,708	2,209,000	0	0	25,082,598	27,687,021
Excess (Deficiency) of Revenues over Expenditures		734,355	(1,000,000)	0	0	(23,026,864)	10,170,591
Other Financing Sources	8900						
Other Outgo	7000					9,381,941	9,150,591
Net Increase/(Decrease) In Fund Balance		734,355	(1,000,000)	0	0	(32,408,805)	1,020,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,467,996	6,002,665	106,443,318	0		36,497,995
Prior Years Adjustments	9020	800,314		(106,443,318)		68,906,800	
Adjusted Beginning Balance	9030	5,268,310		0		68,906,800	
Ending Fund Balance, June 30		6,002,665	5,002,665	0	0	36,497,995	37,517,995

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2018-2019

Enterprise Funds

Budget Year: 2019-2020

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		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
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	970,954	0		0		0
Prior Years Adjustments	9020	(970,954)					
Adjusted Beginning Balance	9030	0					0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

280 SOLANO

Enterprise Funds

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND Actual	Budget
REVENUES:			
Local Revenues	8800		
Other Financing Sources	8900		
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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Proprietary Funds Group

60 Enterprise Funds Group

280 SOLANO

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	14,351	103,000		
Other Financing Sources	8900				
Total Income		14,351	103,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	60,918	90,000		
Capital Outlay	6000		13,000		
Total Expenditures		60,918	103,000	0	0
Net Profit or Loss		(46,567)	0	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(46,567)	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	609,085	637,274		0
Prior Years Adjustments	9020	74,756			
Adjusted Beginning Balance	9030	683,841		0	
Ending Fund Balance, June 30		637,274	637,274	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

280 SOLANO

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	47,092	70,230			44,213	
Total Income		47,092	70,230	0	0	44,213	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	984					
Employee Benefits	3000	31					
Supplies and Materials	4000	8,842					
Other Operating Expenses and Services	5000	11,699	70,230				
Capital Outlay	6000	3,775					
Total Expenditures		25,331	70,230	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		21,761	0	0	0	44,213	0
Other Financing Sources	8900	913					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		22,674	0	0	0	44,213	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	213,732	144,234			368,051	411,998
Prior Years Adjustments	9020	(92,172)				(266)	
Adjusted Beginning Balance	9030	121,560				367,785	
Ending Fund Balance, June 30		144,234	144,234	0	0	411,998	411,998

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

280 SOLANO

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,204,251	9,509,384	13,725			
State Revenues	8600	640,461	580,000				
Local Revenues	8800	35		358,192			
Total Income		7,844,747	10,089,384	371,917	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	367					
Capital Outlay	6000						
Total Expenditures		367	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		7,844,380	10,089,384	371,917	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,105,688	10,089,384				
Net Increase/(Decrease) in Fund Balance		(261,308)	0	371,917	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	76,092	(272,575)	254,009	(13,672)	3,055,977	3,055,977
Prior Years Adjustments	9020	(87,359)		(639,598)			
Adjusted Beginning Balance	9030	(11,267)		(385,589)		3,055,977	
Ending Fund Balance, June 30		(272,575)	(272,575)	(13,672)	(13,672)	3,055,977	3,055,977

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

280 SOLANO

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			185,650	
Total Income		0	0	185,650	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
Excess (Deficiency) of Revenues over Expenditures		0	0	185,650	0
Other Financing Sources	8900			3,450	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	189,100	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010			1,146,992	1,336,810
Prior Years Adjustments	9020			718	
Adjusted Beginning Balance	9030	0		1,147,710	
Ending Fund Balance, June 30		0	0	1,336,810	1,336,810

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2018-2019

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
21	BOND INTEREST AND REDEMPTION FUND	42	REVENUE BOND CONSTRUCTION FUND	1,157,620
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	970,954
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	3,713
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	750

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND
Name: SOLANO

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 280

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	
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		1,024,924			412,586	
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures		Instructional Activities (AC 0100-5900)				Instructional (AC 0100-4900)	
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000				0		0
Library Books	6300				0		0
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000				0		0
Total Expenditures		0	0	0	0	0	0
Ending Balance					1,024,924	412,586	1,437,510

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010		1,024,924			412,586
Adjustments	9020					
Adjusted Beginning Balance	9030		1,024,924			412,586
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		1,024,924			475,281
Expenditures						
Academic Salaries	1000	1,024,924			1,024,924	1,024,924
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
Supplies & Materials	4000				0	0
Software	4100				0	0
Books, Magazines, & Periodicals	4200				0	102,778
Instructional Supplies & Materials	4300				0	299
Noninstructional Supplies & Mtrls	4400				0	325,628
Total Supplies and Materials		0	0	0	0	0
Other Operating Expenses and Services	5000				0	428,705
Capital Outlay	6000				0	5,629
Library Books	6300				0	0
Equipment	6400				0	0
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		1,024,924	0	0	1,024,924	434,334
Ending Balance					1,024,924	453,533

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2018-2019 District ID: 280 Name: SOLANO

EPA Revenue	5,877,904
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,877,904	0	0	5,877,904
TOTAL		5,877,904	0	0	5,877,904

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 280

Name: SOLANO

Fiscal Year	STRS		PERS		Increase	
	Amount	Total	Amount	Total	Amount	Rate
2015-16	1,921,207	4,123,037	2,201,830	4,833,328	N/A	N/A
2016-17	2,252,449	4,833,328	2,580,879	5,463,723	710,291	17.23%
2017-18	2,583,692	5,463,723	2,880,031	6,092,258	630,395	13.04%
2018-19	2,914,934	6,092,258	3,177,324	6,702,214	628,535	11.50%
2019-20	3,246,177	6,702,214	3,456,037	7,098,862	609,956	10.01%
2020-21	3,419,855	7,098,862	3,679,007		396,648	5.92%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

District plans to fund the PERS and STRS increases with reserves.