

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

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.

Robert V. Diamond

District Chief Business Officer

11/30/2020

Date

C. W. [Signature]

District Superintendent

11-30-2020

Date

Contact:

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, 2020. 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

(Financial Report for Fiscal Year 2019-2020)

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District: SOLANO

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

District Chief Business Officer

Date

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1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	11,097,498	11,097,498		11,097,498
Other	1300	7,139,191	7,139,191		7,139,191
Total Instructional Salaries		18,236,689	18,236,689	0	18,236,689
Non-Instructional Salaries					
Contract or Regular	1200		2,825,549		2,825,549
Other	1400		115,217		115,217
Total Non-Instructional Salaries		0	2,940,766	0	2,940,766
Total Academic Salaries		18,236,689	21,177,455	0	21,177,455
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,294,846		8,294,846
Other	2300		432,113		432,113
Total Non-Instructional Salaries		0	8,726,959	0	8,726,959
Instructional Aides					
Regular Status	2200	1,260,763	1,260,763		1,260,763
Other	2400	226,770	226,770		226,770
Total Instructional Aides		1,487,533	1,487,533	0	1,487,533
Total Classified Salaries		1,487,533	10,214,492	0	10,214,492
Employee Benefits	3000	8,996,780	15,456,615		15,456,615
Supplies and Materials	4000		544,685		544,685
Other Operating Expenses	5000	249,281	5,994,730		5,994,730
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		28,970,283	53,387,977	0	53,387,977

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 280

Name: SOLANO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	485,875	485,875		485,875
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		131,328		131,328
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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 280

Name: SOLANO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		121,318	121,318	242,636
Total Equipment		0	121,318	121,318	242,636
Total Capital Outlay		0	121,318	121,318	242,636
Other Outgo	7000		13,321	13,321	26,642
Total Exclusions		485,875	751,842	134,639	886,481
Total for ECS 84362, 50% Law		28,484,408	52,636,135	(134,639)	52,501,496
Percent of CEE (Instructional Salary Cost / Total CEE)		54.12%	100.00%		
50% of Current Expense of Education			26,318,068		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		28,484,408	52,636,135	(134,639)	52,501,496
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		28,970,283	53,387,977	0	53,387,977
Capital Expenditures	6000	20,903	113,939	4,274	118,213
Equipment Replacement (Back out)	6420		(45,667)	0	(45,667)
Total Unrestricted General Fund Expenditures		28,991,186	53,456,249	4,274	53,460,523

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	16,329,116	7,255,238	23,584,354
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,880,417	1,126,929	5,007,346
Due from Other Funds	9140	514,214		514,214
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	48,438	2,465	50,903
TOTAL ASSETS		20,772,185	8,384,632	29,156,817
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,928,150	(492)	1,927,658
Accrued Salaries and Wages Payable	9520	1,670,766	(563)	1,670,203
Compensated Absences Payable Current	9530	1,619,583		1,619,583
Due to Other Funds	9540	(37,800)	32,397	(5,403)
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	6,632		6,632
Deferred Revenues	9570	3,012,078	7,042,271	10,054,349
TOTAL LIABILITIES		8,199,409	7,073,613	15,273,022

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	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			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	7,030,121		7,030,121
Unassigned	9790	2,811,898		2,811,898
Total Fund Balance		9,842,019	0	9,842,019
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	2,730,757		2,730,757
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		2,730,757	0	2,730,757
Uncommitted Fund Balance	9790		1,311,019	1,311,019
TOTAL FUND EQUITY		12,572,776	1,311,019	13,883,795
TOTAL LIABILITIES AND FUND EQUITY		20,772,185	8,384,632	29,156,817

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	18,742,571		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	18,754		
Due from Other Funds	9140			
TOTAL ASSETS		18,761,325	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,266,596		
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		4,266,596	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, 2020

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	14,494,729		
Unassigned	9790			
Total Fund Balance		14,494,729	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		14,494,729	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,761,325	0	0

- 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, 2020

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			81,752			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			107,901			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	189,653	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			8,222			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			688			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			47,648			
TOTAL LIABILITIES		0	0	56,558	0	0	0

- 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, 2020

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	133,095	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	133,095	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	133,095	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	189,653	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42	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	3,065,411	26,874,302	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	749,970		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		121,318	
TOTAL ASSETS		3,815,381	26,995,620	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,472,618	479,706	
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		2,472,618	479,706	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42	43
		Capital Outlay Projects 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	1,342,763	26,515,914	
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		1,342,763	26,515,914	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,342,763	26,515,914	0
TOTAL LIABILITIES AND FUND EQUITY		3,815,381	26,995,620	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	838,962	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		838,962	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	838,962	
Unassigned	9790		
Total Reserved Fund Balance		838,962	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		838,962	0
TOTAL LIABILITIES AND FUND EQUITY		838,962	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	133,931	22,332	(18,230)	(291,023)	255,236			4,525,000
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	8,076			4,297				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		142,007	22,332	(18,230)	(286,726)	255,236	0	0	4,525,000

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	700			(111,492)	(370,651)			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	13,910	22,332						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			13,228	4,832				
Total Current Liabilities and Deferred Revenue		14,610	22,332	13,228	(106,660)	(370,651)	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	0	0	0	0
TOTAL LIABILITIES	968	14,610	22,332	13,228	(106,660)	(370,651)	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 280

Name: SOLANO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	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	127,398				625,887			4,525,000
Unassigned	9790								
Total Reserved Fund Balance		127,398	0	0	0	625,887	0	0	4,525,000
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754			(31,458)	(180,066)				
Total Designated Fund Balance		0	0	(31,458)	(180,066)	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		127,398	0	(31,458)	(180,066)	625,887	0	0	4,525,000
TOTAL LIABILITIES AND FUND EQUITY		142,008	22,332	(18,230)	(286,726)	255,236	0	0	4,525,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		215,495	215,495
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		19,791	19,791
Veterans Education	8160		3,552	3,552
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	2,991	322,746	325,737
Total Federal Revenues	8100	2,991	561,584	564,575
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	21,666,765		21,666,765
Other General Apportionment	8613	102,572		102,572
General Categorical Programs	8620			
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		43,612	43,612
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,400,642	6,400,642

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,189,598		5,189,598
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,473,570	1,473,570
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	124,690		124,690
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	292,041		292,041
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,139,167	320,379	1,459,546
State Mandated Costs	8685	207,590		207,590
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,248,860		2,248,860
Total State Revenues	8600	30,971,283	8,238,203	39,209,486

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	13,408,775		13,408,775
Tax Allocation, Supplemental Roll	8812	217,506		217,506
Tax Allocation, Unsecured Roll	8813	583,971		583,971
Prior Years Taxes	8816	25,908		25,908
Education Revenues Augmentation Fund (ERAF)	8817	3,507,092		3,507,092
Redevelopment Agency Funds - Pass Through	8818	86,798		86,798
Redevelopment Agency Funds - Residual	8819	1,983,047		1,983,047
Redevelopment Agency Funds - Asset Liquidation	8819.1	9,843		9,843
Contributions, Gifts, Grants, and Endowments	8820		41,964	41,964
Contract Services	8830			
Contract Instructional Services	8831		71,500	71,500
Other Contract Services	8832			0
Sales and Commissions	8840	20,532	132,310	152,842
Rentals and Leases	8850	12,000	209,945	221,945
Interest and Investment Income	8860	459,442		459,442
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,955,704		1,955,704
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	(21,403)	(104,173)	(125,576)
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	27,952		27,952
Nonresident Tuition	8880	604,596		604,596
Parking Services and Public Transportation	8881		347,214	347,214
Other Student Fees and Charges	8885	84,996	6,425	91,421
Other Local Revenues	8890	69,299	274,616	343,915
Total Local Revenues	8800	23,036,058	979,801	24,015,859
Total Revenues		54,010,332	9,779,588	63,789,920

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		54,010,332	9,779,588	63,789,920

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	133,047		(39)			133,008
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	32,546					32,546
Biological Sciences	0400	2,796,777	76,428	124,352	71,869		3,069,426
Business and Management	0500	853,999		1,999			855,998
Communications	0600	175,361		36			175,397
Computer and Information Science	0700	697,707	512	16,946	179,276		894,441
Education	0800	2,155,262	62,427	270,230	4,477		2,492,396
Engineering and Related Industrial Technology	0900	2,004,565	140,907	247,586	396,578		2,789,636
Fine and Applied Arts	1000	1,880,234	114,458	178,941	172,055		2,345,688
Foreign language	1100	626,168	6,736				632,904
Health	1200	1,833,497	29,311	62,322	53,021		1,978,151
Consumer Education And Home Economics	1300	817,622	781	31,505			849,908
Law	1400						0
Humanities(Letters)	1500	2,741,170	36,442	10,852			2,788,464
Library Science	1600	294,074	14,377	1,752			310,203
Mathematics	1700	2,945,252	11,176	6,399	42,793		3,005,620
Military Studies	1800						0
Physical Sciences	1900	2,240,911		39,628	7,556		2,288,095
Psychology	2000	630,381					630,381
Public Affairs and Services	2100	800,078	23,033	48,700			871,811
Social Sciences	2200	1,586,296	6,368	14,970	11,499		1,619,133
Commercial Services	3000	308,205	47,312	2,635			358,152
Interdisciplinary Studies	4900	3,055,445	38,822	104,392			3,198,659
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	485,875					485,875
Sub-Total Instructional Activites		29,094,472	609,090	1,163,206	939,124		31,805,892
Total Expenditures for GF Activities*		29,105,722	22,948,964	9,303,990	1,132,546	1,299,338	63,790,560

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		4,185,674	367,789	26,101		4,579,564
Course and Curriculum Development	6020		282,403	20,996			303,399
Academic / Faculty Senate	6030		133,925	20,474			154,399
Other Instructional Administration & Governance	6090	11,250	250,210	4,618	9,877		275,955
Total Instructional Admin. & Governance		11,250	4,852,212	413,877	35,978	0	5,313,317
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		496,685	16,413	5,612		518,710
Media	6130		9,241				9,241
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		698	430,656			431,354
Other Instructional Support Services	6190		39,173	26,640			65,813
Total Instructional Support Services		0	545,797	473,709	5,612	0	1,025,118
Admissions and Records	6200		1,617,957	147,428			1,765,385
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		721,725	65,317			787,042
Matriculation and Student Assessment	6320		148,194				148,194
Transfer Programs	6330		65,232	749			65,981
Career Guidance	6340			3,575			3,575
Other Student Counseling and Guidance	6390		358,874	35,593			394,467
Total Student Counseling and Guidance		0	1,294,025	105,234	0	0	1,399,259

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		227,619	11,433	2,563		241,615
Disabled Student Programs and Services (DSPS)	6420		546,675	196,003	3,961		746,639
Extended Opportunity Programs and Services (EOPS)	6430		363,681	9,253	406		373,340
Health Services	6440			239,856			239,856
Student Personnel Administration	6450		86,675				86,675
Financial Aid Administration	6460		1,174,888	143,783	10,726		1,329,397
Job Placement Services	6470		126,283				126,283
Veterans Services	6480		165,395	11,668	8,047		185,110
Miscellaneous Student Services	6490		783,301	157,385			940,686
Total Other Student Services		0	3,474,517	769,381	25,703	0	4,269,601
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		922,461	638,382	34,215		1,595,058
Custodial Services	6530		1,669,139	135,320			1,804,459
Grounds Maintenance and Repairs	6550		638,044	85,088	249		723,381
Utilities	6570			2,027,223			2,027,223
Other Operations and Maintenance of Plant	6590		205,561	97,961			303,522
Total Operation and Maintenance of Plant	6500	0	3,435,205	2,983,974	34,464	0	6,453,643
Planning, Policymaking and Coordinations	6600		1,404,618	209,115			1,613,733

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		98,804	4,838			103,642
Fiscal Operations	6720		1,296,713	274,110	5,436		1,576,259
Human Resources Management	6730		666,435	214,260	2,613		883,308
Noninstruct Staff Retirees' Benefits & Retirement *	6740		632,113				632,113
Staff Development	6750		625				625
Staff Diversity	6760						0
Logistical Services	6770		483,323	616,707	17,984		1,118,014
Management Information Systems	6780		2,041,596	535,502	13,134		2,590,232
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	5,219,609	1,645,417	39,167	0	6,904,193
Community Services & Economic Development	6800						
Community Recreation	6810		6,466	28,347	820		35,633
Community Service Classes	6820		16,145				16,145
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		221,557	322,040			543,597
Total Community Services	6800	0	244,168	350,387	820	0	595,375

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						0
Child Development Centers	6920		160,663	177,888			338,551
Farm Operations	6930						0
Food Services	6940				4,106		4,106
Parking	6950		88,126	774,358	47,572		910,056
Student and Co-Curricular Activities	6960			9,919			9,919
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	248,789	962,165	51,678	0	1,262,632
Auxiliary Operations	7000						
Contract Education	7010			3,327			3,327
Other Auxiliary Operations	7090		2,977	76,770			79,747
Total Auxiliary Operations	7000	0	2,977	80,097	0	0	83,074

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						0
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					1,276,464	1,276,464
Other Outgo	7390					22,874	22,874
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,299,338	1,299,338
Sub-Total Non-Instructional Activites		11,250	22,339,874	8,140,784	193,422	1,299,338	31,984,668
Total Expenditures General Fund: activities *		29,105,722	22,948,964	9,303,990	1,132,546	1,299,338	63,790,560

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$43,990,624
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	6,173.72		
	2. 2019-2020 Second Period Actual FTES	7,004.79		
	3. 2019-2020 Population change factor (C2/C1)	1.1346		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$51,773,471
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)			\$51,773,471
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$51,773,471
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			0
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			0
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.	2020-2021 Appropriations Subject to Limit			\$0

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,991		561,584	1,030,013	564,575	1,030,013
State Revenues	8600	30,971,283	29,667,838	8,238,203	9,287,885	39,209,486	38,955,723
Local Revenues	8800	23,036,058	24,865,984	979,801	1,015,000	24,015,859	25,880,984
Total Revenues		54,010,332	54,533,822	9,779,588	11,332,898	63,789,920	65,866,720
EXPENDITURES:							
Academic Salaries	1000	21,179,765	21,506,505	1,684,144	2,122,220	22,863,909	23,628,725
Classified Salaries	2000	10,236,885	10,237,287	2,124,587	2,700,373	12,361,472	12,937,660
Employee Benefits	3000	15,449,434	13,442,983	1,379,871	1,605,013	16,829,305	15,047,996
Supplies and Materials	4000	544,567	551,103	617,904	1,371,366	1,162,471	1,922,469
Other Operating Expenses and Services	5000	5,998,011	7,719,601	2,143,508	7,328,594	8,141,519	15,048,195
Capital Outlay	6000	118,213	239,795	1,014,333	2,297,419	1,132,546	2,537,214
Total Expenditures		53,526,875	53,697,274	8,964,347	17,424,985	62,491,222	71,122,259
Excess /(Deficiency) of Revenues over Expenditures		483,457	836,548	815,241	(6,092,087)	1,298,698	(5,255,539)
Other Financing Sources	8900					0	0
Other Outgo	7000	2,502	276,036	1,296,836	5,046,164	1,299,338	5,322,200
Net Increase/(Decrease) in Fund Balance		480,955	560,512	(481,595)	(11,138,251)	(640)	(10,577,739)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,011,358	17,105,729	(2,662,344)	1,311,019	13,349,014	18,416,748
Prior Years Adjustments	9020	613,416		4,454,958		5,068,374	
Adjusted Beginning Balance	9030	16,624,774		1,792,614		18,417,388	
Ending Fund Balance, June 30		17,105,729	17,666,241	1,311,019	(9,827,232)	18,416,748	7,839,009

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	813,523	850,000				
Local Revenues	8800	18,374,397	19,057,884				
Total Revenues		19,187,920	19,907,884	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,090,000	12,090,000				
Debt Interest and Other Service Charges	7120	8,119,495	7,817,884				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,209,495	19,907,884	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,209,495)	(19,907,884)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,021,575)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,422,426	21,400,851	0	0	168,681	168,681
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,422,426		0		168,681	
Ending Fund Balance, June 30		21,400,851	21,400,851	0	0	168,681	168,681

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					174,849	174,849
State Revenues	8600					761,996	751,150
Local Revenues	8800					180,921	205,320
Total Income		0	0	0	0	1,117,766	1,131,319
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					735,454	633,203
Employee Benefits	3000					290,143	283,602
Supplies and Materials	4000					28,349	46,389
Other Operating Expenses and Services	5000					7,406	15,806
Capital Outlay	6000					19,495	132,425
Total Expenditures		0	0	0	0	1,080,847	1,111,425
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	36,919	19,894
Other Financing Sources	8900						
Other Outgo	7000					19,991	19,894
Net Increase/(Decrease) in Fund Balance		0	0	0	0	16,928	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	(713,009)	(696,081)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		(713,009)	
Ending Fund Balance, June 30		0	0	0	0	(696,081)	(696,081)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
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

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	162,711	162,711				
Local Revenues	8800	58,073	58,073	750,807	750,807		
Total Income		220,784	220,784	750,807	750,807	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			366,160	500,000		
Employee Benefits	3000			139,714	81,364		
Supplies and Materials	4000	1,042	4,000	3,960	2,010,710		
Other Operating Expenses and Services	5000	691,038	1,004,000	70,203	7,113,140		
Capital Outlay	6000	1,854,461	865,299	14,248,600	30,260,884		
Total Expenditures		2,546,541	1,873,299	14,828,637	39,966,098	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,325,757)	(1,652,515)	(14,077,830)	(39,215,291)	0	0
Other Financing Sources	8900						
Other Outgo	7000				4,823		
Net Increase/(Decrease) in Fund Balance		(2,325,757)	(1,652,515)	(14,077,830)	(39,220,114)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,002,665	3,676,908	0	26,515,914	36,497,995	0
Prior Years Adustments	9020			40,593,744		(36,497,995)	
Adjusted Beginning Balance	9030	6,002,665		40,593,744		0	
Ending Fund Balance, June 30		3,676,908	2,024,393	26,515,914	(12,704,200)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		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	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	154,959	154,959				
Other Financing Sources	8900						
Total Income		154,959	154,959	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,763	100,000				
Capital Outlay	6000						
Total Expenditures		3,763	100,000	0	0		
Net Profit or Loss		151,196	54,959	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		151,196	54,959	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	637,274	788,470		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	637,274		0			
Ending Fund Balance, June 30		788,470	843,429	0	0		

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			22,332	22,332		
Total Income		0	0	22,332	22,332	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	144					
Employee Benefits	3000	5					
Supplies and Materials	4000	2,549	22,537				
Other Operating Expenses and Services	5000	17,759	126,413			39,517	43,947
Capital Outlay	6000	12,213	12,500				
Total Expenditures		32,670	161,450	0	0	39,517	43,947
Excess /(Deficiency) of Revenues over Expenditures		(32,670)	(161,450)	22,332	22,332	(39,517)	(43,947)
Other Financing Sources	8900						
Other Outgo	7000	16,457	9,350				
Net Increase/(Decrease) in Fund Balance		(49,127)	(170,800)	22,332	22,332	(39,517)	(43,947)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	144,234	95,107		22,332	411,998	372,481
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	144,234		0		411,998	
Ending Fund Balance, June 30		95,107	(75,693)	22,332	44,664	372,481	328,534

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,297,587	7,464,282	717,159	1,525,345		
State Revenues	8600	858,073	89,414				
Local Revenues	8800	11					
Total Income		8,155,671	7,553,696	717,159	1,525,345	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,912	2,912				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	515					
Capital Outlay	6000						
Total Expenditures		3,427	2,912	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		8,152,244	7,550,784	717,159	1,525,345	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,994,809	9,076,129				
Net Increase/(Decrease) in Fund Balance		(842,565)	(1,525,345)	717,159	1,525,345	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(272,575)	(1,115,140)	(13,672)	703,487	3,055,977	3,055,977
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(272,575)		(13,672)		3,055,977	
Ending Fund Balance, June 30		(1,115,140)	(2,640,485)	703,487	2,228,832	3,055,977	3,055,977

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,336,810	1,336,810
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,336,810	
Ending Fund Balance, June 30		0	0	1,336,810	1,336,810

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					453,533	
Adjustments	9020					38,652	
Adjusted Beginning Balance	9030		0			492,185	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,139,167			320,379	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	1,139,167			1,139,167		1,139,167
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	1,099	1,099
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	220,699	220,699
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	221,798	221,798
Other Operating Expenses and Services	5000				0	99,625	99,625
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		1,139,167	0	0	1,139,167	321,423	1,460,590
Ending Balance					0	491,141	491,141

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					491,141	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			491,141	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		769,339			357,273	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	769,339			769,339		769,339
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	2,000	2,000
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	362,890	362,890
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	364,890	364,890
Other Operating Expenses and Services	5000				0	102,828	102,828
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		769,339	0	0	769,339	467,718	1,237,057
Ending Balance					0	380,696	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 280

Name: SOLANO

EPA Revenue	5,189,598
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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	5,189,598	0	0	5,189,598
TOTAL		5,189,598	0	0	5,189,598

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 280

Name: SOLANO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,921,207	2,201,830	4,123,037	N/A	N/A
2016-17	2,252,449	2,580,879	4,833,328	710,291	17.23%
2017-18	2,583,692	2,880,031	5,463,723	630,395	13.04%
2018-19	2,914,934	3,177,324	6,092,258	628,535	11.50%
2019-20	3,246,177	3,456,037	6,702,214	609,956	10.01%
2020-21	3,419,855	3,679,007	7,098,862	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 continue to fund the STRS and PERS increases with reserves, and has set aside \$4.525M to support this plan (SCCD Fund 7901-Designated Reserve: PERS/STRS).