

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: SOLANO

District Code: 280

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Susan Wheet

Electronic Certification Date: Friday, February 02, 2024

Contact: Shannon Director of Business Services
Beckham
(707) 863-7810 Ext: Shannon.Beckham@solano.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	10,772,005	10,772,005		10,772,005
Other	1300	7,079,847	7,079,847		7,079,847
Total Instructional Salaries		17,851,852	17,851,852	0	17,851,852
Non-Instructional Salaries					
Contract or Regular	1200		3,659,546		3,659,546
Other	1400		630,496		630,496
Total Non-Instructional Salaries		0	4,290,042	0	4,290,042
Total Academic Salaries		17,851,852	22,141,894	0	22,141,894
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,802,887	141,817	9,944,704
Other	2300		491,780		491,780
Total Non-Instructional Salaries		0	10,294,667	141,817	10,436,484
Instructional Aides					
Regular Status	2200	1,083,564	1,083,565		1,083,565
Other	2400	160,856	160,856		160,856
Total Instructional Aides		1,244,420	1,244,421	0	1,244,421
Total Classified Salaries		1,244,420	11,539,088	141,817	11,680,905
Employee Benefits	3000	9,164,523	17,037,209	63,553	17,100,762
Supplies and Materials	4000		780,618	216	780,834
Other Operating Expenses	5000	486,570	7,108,617	114,645	7,223,262
Equipment Replacement	6420		170,448		170,448
Total Expenditures Prior to Exclusions		28,747,365	58,777,874	320,231	59,098,105

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,111,885			0
Student Health Services Above Amount Collected	6441		5,505		5,505
Student Transportation	6491		588,595		588,595
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		588,590		588,590
Objects to Exclude	Object Code				
Rents and Leases	5060		241,461		241,461
Lottery Expenditures					
Academic Salaries	1000	1,321,346	1,321,346		1,321,346
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100		3,040		3,040
Books, Magazines, & Periodicals	4200		1,180		1,180
Instructional Supplies & Materials	4300		407,404		407,404
Noninstructional, Supplies & Materials	4400		317,495	216	317,711
Total Supplies and Materials		0	729,119	216	729,335
Other Operating Expenses and Services	5000		7,107,062	114,646	7,221,708

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		(189)		(189)
Equipment	6400				
Equipment - Additional	6410		329,463		329,463
Equipment - Replacement	6420				0
Total Equipment		0	329,463	0	329,463
Total Capital Outlay		0	329,274	0	329,274
Other Outgo	7000			6,006	6,006
Total Exclusions		2,433,231	10,910,952	120,868	11,031,820
Total for ECS 84362, 50% Law		26,314,134	47,866,922	199,363	48,066,285
Percent of CEE (Instructional Salary Cost / Total CEE)		54.97%	100.00%		
50% of Current Expense of Education			23,933,461		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		26,314,134	47,866,922	199,363	48,066,285
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		28,747,365	58,777,874	320,231	59,098,105
Capital Expenditures	6000	354,441	471,508		471,508
Equipment Replacement (Back out)	6420		75,382	0	75,382
Total Unrestricted General Fund Expenditures		29,101,806	59,324,764	320,231	59,644,995

For Year Ended June 30, 2023

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	40,252,107		40,252,107
In County Treasury	9112		29,545,163	29,545,163
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	2,560,448	3,384,765	5,945,213
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	327,863	8,740	336,603
TOTAL ASSETS		43,140,418	32,938,668	76,079,086
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	918,377	603,297	1,521,674
Accrued Salaries and Wages Payable	9520	114,773		114,773
Compensated Absences Payable Current	9530	1,619,583		1,619,583
Due to Other Funds	9540	135,286	4,776,315	4,911,601
Temporary Loans	9550	129,860		129,860
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,331,713	21,864,155	24,195,868
TOTAL LIABILITIES		5,249,592	27,243,767	32,493,359

For Year Ended June 30, 2023

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		4,196,390	4,196,390
Unassigned	9790			0
Total Fund Balance		0	4,196,390	4,196,390
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	30,385,878		30,385,878
Total Designated Fund Balance		30,385,878	0	30,385,878
Uncommitted Fund Balance	9790	7,504,948	1,498,511	9,003,459
TOTAL FUND EQUITY		37,890,826	5,694,901	43,585,727
TOTAL LIABILITIES AND FUND EQUITY		43,140,418	32,938,668	76,079,086

- 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, 2023

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	16,696,129		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	(2,318,911)		
Accounts Receivable	9130	(92)		
Due from Other Funds	9140			
TOTAL ASSETS		14,377,126	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,341,860		
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		15,341,860	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, 2023

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			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	6,402,295		
Assigned Fund Balance	9754	(7,367,029)		
Total Designated Fund Balance		(964,734)	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		(964,734)	0	0
TOTAL LIABILITIES AND FUND EQUITY		14,377,126	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, 2023

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						
Cash With Fiscal Agents	9113			361,757			
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			74,997			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	436,754	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			69			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			86,856			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			192,116			
TOTAL LIABILITIES		0	0	279,041	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, 2023

District ID: 280

Name: SOLANO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	157,713	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	157,713	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	157,713	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	436,754	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	4,745,205	70,185,611	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,700,275	43,099	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		6,445,480	70,228,710	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	39,736	3,769,549	
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		39,736	3,769,549	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	6,405,744	66,459,161	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		6,405,744	66,459,161	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		6,405,744	66,459,161	0
TOTAL LIABILITIES AND FUND EQUITY		6,445,480	70,228,710	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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, 2023

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, 2023

District ID: 280

Name: SOLANO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2023

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	786,457	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(636)	
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		785,821	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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, 2023

District ID: 280

Name: SOLANO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	785,821	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		785,821	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		785,821	0
TOTAL LIABILITIES AND FUND EQUITY		785,821	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	245,531			1,012,661				
In County Treasury	9112		87,644	196,156					
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						6,030,623		
Accounts Receivable	9130			68,549	28,831				
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		245,531	87,644	264,705	1,041,492	0	6,030,623	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	960							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(92)			25,742				
Temporary Loans	9550		20,657						
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			6,693	1,015,400				
Total Current Liabilities and Deferred Revenue		868	20,657	6,693	1,041,142	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	0	0	0	0
TOTAL LIABILITIES	968	868	20,657	6,693	1,041,142	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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								
Unassigned	9790						6,030,623		
Total Reserved Fund Balance		0	0	0	0	0	6,030,623	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	15,325	66,987	258,012					
Committed Fund Balance	9753				350				
Assigned Fund Balance	9754	229,338							
Total Designated Fund Balance		244,663	66,987	258,012	350	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		244,663	66,987	258,012	350	0	6,030,623	0	0
TOTAL LIABILITIES AND FUND EQUITY		245,531	87,644	264,705	1,041,492	0	6,030,623	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150	11,795	1,543,518	1,555,313
Veterans Education	8160		1,949	1,949
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		625,645	625,645
Total Federal Revenues	8100	11,795	2,171,112	2,182,907
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,602,345		22,602,345
Other General Apportionment	8613	1,340,443		1,340,443
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		46,069	46,069
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		13,460,096	13,460,096

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	8,009,101		8,009,101
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,541,866	1,541,866
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	101,698		101,698
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	314,215		314,215
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,736,094	966,762	2,702,856
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,783,145		1,783,145
Total State Revenues	8600	35,887,041	16,014,793	51,901,834

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	15,745,125		15,745,125
Tax Allocation, Supplemental Roll	8812	353,019		353,019
Tax Allocation, Unsecured Roll	8813	546,604		546,604
Prior Years Taxes	8816	61,126		61,126
Education Revenues Augmentation Fund (ERAF)	8817	3,691,449		3,691,449
Redevelopment Agency Funds - Pass Through	8818	96,226		96,226
Redevelopment Agency Funds - Residual	8819	2,221,491		2,221,491
Redevelopment Agency Funds - Asset Liquidation	8819.1	23,720		23,720
Contributions, Gifts, Grants, and Endowments	8820		24,210	24,210
Contract Services	8830			
Contract Instructional Services	8831		25,000	25,000
Other Contract Services	8832			0
Sales and Commissions	8840		33,456	33,456
Rentals and Leases	8850		264,604	264,604
Interest and Investment Income	8860	1,117,103		1,117,103
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,816,288		6,816,288
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-3534128		-3534128
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		836,766	836,766
Instructional Materials Fees and Sales of Materials	8877	3,840		3,840
Insurance	8878			0
Student Records	8879	20,256		20,256
Nonresident Tuition	8880	613,477		613,477
Parking Services and Public Transportation	8881		885	885
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	79,800	1,020	80,820
Other Local Revenues	8890	77,623	136,172	213,795
Total Local Revenues	8800	27,933,019	1,322,113	29,255,132
Total Revenues		63,831,855	19,508,018	83,339,873

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		63,831,855	19,508,018	83,339,873

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	174,510					174,510
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	8,561					8,561
Biological Sciences	0400	3,131,249	19,103	122,310	280,908		3,553,570
Business and Management	0500	849,174	113,065	(4,583)	1,191		958,847
Media and Communications	0600	212,777	2,428		47,290		262,495
Information Technology	0700	377,983		3,110	68,860		449,953
Education	0800	2,065,525	207,122	438,592	61,437		2,772,676
Engineering and Industrial Technologies	0900	1,916,210	125,897	213,581	96,638		2,352,326
Fine and Applied Arts	1000	2,139,986	25,284	166,295	23,522		2,355,087
Foreign language	1100	450,544					450,544
Health	1200	1,969,837	35,291	71,844	176,900		2,253,872
Family and Consumer Sciences	1300	952,563		1,663			954,226
Law	1400						0
Humanities(Letters)	1500	3,128,598		20,836	33,830		3,183,264
Library Science	1600	188,192					188,192
Mathematics	1700	2,547,810		1,989			2,549,799
Military Studies	1800						0
Physical Sciences	1900	2,335,370		64,401	58,955		2,458,726
Psychology	2000	761,526			4,759		766,285
Public and Protective Services	2100	564,397	39,109	62,537	6,238		672,281
Social Sciences	2200	1,967,577		3,635	4,455		1,975,667
Commercial Services	3000	380,214	5,608	23,442			409,264
Interdisciplinary Studies	4900	2,472,501	77,469	108,371	1,756		2,660,097
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	471,886					471,886
Sub-Total Instructional Activites		29,066,990	650,376	1,298,023	866,739		31,882,128
Total Expenditures for GF Activities*		29,066,990	27,090,561	13,065,506	1,457,691	4,879,430	75,560,178

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		4,203,322	352,489	2,599		4,558,410
Course and Curriculum Development	6020		310,143	108,191			418,334
Academic / Faculty Senate	6030		170,614	24,083			194,697
Other Instructional Administration & Governance	6090		222,690	(18)			222,672
Total Instructional Admin. & Governance		0	4,906,769	484,745	2,599	0	5,394,113
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		856,035	224,289	162,626		1,242,950
Media	6130		1,909				1,909
Museums and Galleries	6140			1,925			1,925
Academic Information Systems and Technology	6150			1,167,149			1,167,149
Other Instructional Support Services	6190		166,722	219,050	2,233		388,005
Total Instructional Support Services		0	1,024,666	1,612,413	164,859	0	2,801,938
Admissions and Records	6200		1,654,994	66,613			1,721,607
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,835,677	167,886	3,056		2,006,619
Matriculation and Student Assessment	6320			33,917			33,917
Transfer Programs	6330		74,113	10,317			84,430
Career Guidance	6340			5,137			5,137
Other Student Counseling and Guidance	6390		268,985				268,985
Total Student Counseling and Guidance		0	2,178,775	217,257	3,056	0	2,399,088

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		242,622	3,921	768		247,311
Disabled Student Programs and Services (DSPS)	6420		658,321	219,694			878,015
Extended Opportunity Programs and Services (EOPS)	6430		333,969	6,761			340,730
Health Services	6440		19,671	220,207			239,878
Student Personnel Administration	6450		83,094				83,094
Financial Aid Administration	6460		1,013,814	173,923			1,187,737
Job Placement Services	6470		144,255				144,255
Veterans Services	6480		227,894	26,933	334		255,161
Miscellaneous Student Services	6490		1,095,839	598,975	39,817		1,734,631
Total Other Student Services		0	3,819,479	1,250,414	40,919	0	5,110,812
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,148,222	1,252,115	151,365		2,551,702
Custodial Services	6530		1,901,167	163,859	5,575		2,070,601
Grounds Maintenance and Repairs	6550		602,158	47,271			649,429
Utilities	6570			3,386,050			3,386,050
Other Operations and Maintenance of Plant	6590		19,498	87,986			107,484
Total Operation and Maintenance of Plant	6500	0	3,671,045	4,937,281	156,940	0	8,765,266
Planning, Policymaking and Coordinations	6600		1,710,239	199,322			1,909,561

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		119,663	2,506			122,169
Fiscal Operations	6720		1,914,610	435,124	82,729		2,432,463
Human Resources Management	6730		928,660	1,324,811	268		2,253,739
Noninstruct Staff Retirees' Benefits & Retirement *	6740		588,590				588,590
Staff Development	6750		37,859	16,796			54,655
Staff Diversity	6760						0
Logistical Services	6770		976,999	415,536	31,584		1,424,119
Management Information Systems	6780		2,238,553	477,952	14,790		2,731,295
Other General Institutional Support Services	6790		26,909	36,765	1,197		64,871
Total General Institutional Support Services	6700	0	6,831,843	2,709,490	130,568	0	9,671,901
Community Services & Economic Development	6800						
Community Recreation	6810		384	3,027			3,411
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		140,753	86,702			227,455
Total Community Services	6800	0	141,137	89,729	0	0	230,866

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		349,259	83,277	1,128		433,664
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		151,979	31,312	90,883		274,174
Student and Co-Curricular Activities	6960			4,030			4,030
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	501,238	118,619	92,011	0	711,868
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			81,600			81,600
Total Auxiliary Operations	7000	0	0	81,600	0	0	81,600

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					4,879,430	4,879,430
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,879,430	4,879,430
Sub-Total Non-Instructional Activites			26,440,185	11,767,483	590,952	4,879,430	43,678,050
Total Expenditures General Fund: activities *		29,066,990	27,090,561	13,065,506	1,457,691	4,879,430	75,560,178

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$56,477,616
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	5,567.28		
	2. 2022-2023 Second Period Actual FTES	6,164.17		
	3. 2022-2023 Population change factor (C2/C1)	1.1072		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$65,308,438
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)			\$65,308,438
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$65,308,438
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			34,619,502
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			20,685,196
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.	2023-2024 Appropriations Subject to Limit			\$55,304,698

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	11,795	45,877	2,171,112	275,858	2,182,907	321,735
State Revenues	8600	35,887,041	44,253,417	16,014,793	41,004,595	51,901,834	85,258,012
Local Revenues	8800	27,933,019	21,624,330	1,322,113	6,501,187	29,255,132	28,125,517
Total Revenues		63,831,855	65,923,624	19,508,018	47,781,640	83,339,873	113,705,264
EXPENDITURES:							
Academic Salaries	1000	22,141,897	25,604,998	1,779,493	0	23,921,390	25,604,998
Classified Salaries	2000	11,680,904	13,315,224	2,106,361	0	13,787,265	13,315,224
Employee Benefits	3000	17,100,764	16,893,937	1,348,132	0	18,448,896	16,893,937
Supplies and Materials	4000	780,643	1,115,929	599,354	0	1,379,997	1,115,929
Other Operating Expenses and Services	5000	6,956,026	10,163,330	4,729,483	0	11,685,509	10,163,330
Capital Outlay	6000	471,508	392,970	986,183	0	1,457,691	392,970
Total Expenditures		59,131,742	67,486,388	11,549,006	0	70,680,748	67,486,388
Excess /(Deficiency) of Revenues over Expenditures		4,700,113	(1,562,764)	7,959,012	47,781,640	12,659,125	46,218,876
Other Financing Sources	8900		0		0	0	0
Other Outgo	7000	6,006	340,000	4,873,424	0	4,879,430	340,000
Net Increase/(Decrease) in Fund Balance		4,694,107	(1,902,764)	3,085,588	47,781,640	7,779,695	45,878,876
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,196,719	37,890,826	2,609,313	5,694,901	35,806,032	43,585,727
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	33,196,719		2,609,313		35,806,032	
Ending Fund Balance, June 30		37,890,826	35,988,062	5,694,901	53,476,541	43,585,727	89,464,603

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	380,635					
Local Revenues	8800	5,355,658	26,079,390				
Total Revenues		5,736,293	26,079,390	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	13,788,375	13,278,009				
Debt Interest and Other Service Charges	7120	11,907,919	16,728,660				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	25,696,294	30,006,669	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(25,696,294)	(30,006,669)	0	0	0	0
Net Increase/Decrease in Fund Balance		(19,960,001)	(3,927,279)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,865,325	(964,734)	0	0	168,681	0
Prior Years Adjustments	9020	1,129,942				(168,681)	
Adjusted Beginning Balance	9030	18,995,267		0		0	
Ending Fund Balance, June 30		(964,734)	(4,892,013)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					120,319	171,996
State Revenues	8600					748,642	1,083,716
Local Revenues	8800					126,968	118,227
Total Income		0	0	0	0	995,929	1,373,939
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					641,534	86,000
Employee Benefits	3000					248,547	12,500
Supplies and Materials	4000					28,473	99,939
Other Operating Expenses and Services	5000					6,132	1,171,750
Capital Outlay	6000					3,259	3,750
Total Expenditures		0	0	0	0	927,945	1,373,939
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	67,984	0
Other Financing Sources	8900						
Other Outgo	7000					(375)	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	68,359	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	148,433	157,714
Prior Years Adjustments	9020					(59,078)	
Adjusted Beginning Balance	9030	0		0		89,355	
Ending Fund Balance, June 30		0	0	0	0	157,714	157,714

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

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						
Local Revenues	8800	987,593	6,120,929	1,763,552			
Total Income		987,593	6,120,929	1,763,552	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			352,051	383,912		
Employee Benefits	3000			172,262	164,534		
Supplies and Materials	4000			1,174	524,450		
Other Operating Expenses and Services	5000	323,381	860,000	115,540	425,950		
Capital Outlay	6000	140,945		17,110,722	49,581,376		
Total Expenditures		464,326	860,000	17,751,749	51,080,222	0	0
Excess /(Deficiency) of Revenues over Expenditures		523,267	5,260,929	(15,988,197)	(51,080,222)	0	0
Other Financing Sources	8900				58,209,328		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		523,267	5,260,929	(15,988,197)	7,129,106	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,591,970	6,405,744	82,363,847	66,445,019	0	0
Prior Years Adustments	9020	(1,709,493)		69,369			
Adjusted Beginning Balance	9030	5,882,477		82,433,216		0	
Ending Fund Balance, June 30		6,405,744	11,666,673	66,445,019	73,574,125	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

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

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

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	17,753	803,821				
Other Financing Sources	8900						
Total Income		17,753	803,821	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	472	18,000				
Capital Outlay	6000						
Total Expenditures		472	18,000	0	0		
Net Profit or Loss		17,281	785,821	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		17,281	785,821	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	768,540	785,821		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	768,540		0			
Ending Fund Balance, June 30		785,821	1,571,642	0	0		

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	20,529	20,529	44,422	45,000	52,490	16,483
Total Income		20,529	20,529	44,422	45,000	52,490	16,483
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,652					
Other Operating Expenses and Services	5000	9,607		1,555	1,555	11,412	11,412
Capital Outlay	6000	4,181					
Total Expenditures		16,440	0	1,555	1,555	11,412	11,412
Excess /(Deficiency) of Revenues over Expenditures		4,089	20,529	42,867	43,445	41,078	5,071
Other Financing Sources	8900	11,600	1,160				
Other Outgo	7000	14,500		20,656	20,656		
Net Increase/(Decrease) in Fund Balance		1,189	21,689	22,211	22,789	41,078	5,071
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	229,380	244,663	17,800	66,987	193,594	258,012
Prior Years Adjustments	9020	14,094		26,976		23,340	
Adjusted Beginning Balance	9030	243,474		44,776		216,934	
Ending Fund Balance, June 30		244,663	266,352	66,987	89,776	258,012	263,083

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,083,730	8,864,353				
State Revenues	8600	1,238,136	1,238,136				
Local Revenues	8800	72	72			1,810,599	1,810,599
Total Income		10,321,938	10,102,561	0	0	1,810,599	1,810,599
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		10,321,938	10,102,561	0	0	1,810,599	1,810,599
Other Financing Sources	8900						
Other Outgo	7000	9,758,032	10,321,938			704,244	
Net Increase/(Decrease) in Fund Balance		563,906	(219,377)	0	0	1,106,355	1,810,599
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(530,039)	350	0	0	4,924,268	6,030,623
Prior Years Adjustments	9020	(33,517)					
Adjusted Beginning Balance	9030	(563,556)		0		4,924,268	
Ending Fund Balance, June 30		350	(219,027)	0	0	6,030,623	7,841,222

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	2,900
11	UNRESTRICTED SUBFUND	76	INVESTMENT TRUST FUND	640,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,026,157		
Adjustments	9020		0			(142,166)		
Adjusted Beginning Balance	9030		0			883,991		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,736,094			966,762		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	1,321,346			1,321,346			1,321,346
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	3,185		3,185
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,185		3,185
Other Operating Expenses and Services	5000				0	171		171
Capital Outlay								
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
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,321,346	0	0	1,321,346	3,356		1,324,702
Ending Balance					414,748	1,847,397		2,262,145

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 280

Name: SOLANO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,847,397		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,847,397		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,321,346			966,762		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	1,321,346			1,321,346			1,321,346
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	846,762		846,762
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	846,762		846,762
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	100,000		100,000
Equipment - Replacement	6420				0	20,000		20,000
Total Capital Outlay		0	0	0	0	120,000		120,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,321,346	0	0	1,321,346	966,762		2,288,108
Ending Balance					0	1,847,397		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 280

Name: SOLANO

EPA Revenue	8,009,101
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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	8,009,101	0	0	8,009,101
TOTAL		8,009,101	0	0	8,009,101

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 280

Name: SOLANO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	3,128,690	2,555,224	5,683,914	N/A	N/A
2023-2024	3,637,750	2,998,345	6,636,095	952,181	16.75%
2024-2025	3,743,704	3,203,901	6,947,605	311,510	4.69%
2025-2026	3,849,658	3,367,520	7,217,178	269,573	3.88%
2026-2027	3,955,611	3,460,204	7,415,815	198,637	2.75%
2027-2028	4,153,392	3,633,214	7,786,606	370,791	5.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
District plans to continue to fund the STRS and PERS increase with reserves, and has set aside \$4.525M to support this plan (SCCD Fund-General Fund-Designated Fund Balance).
Does the district have an irrevocable trust?
Yes