

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: SOLANO

District Code: 280

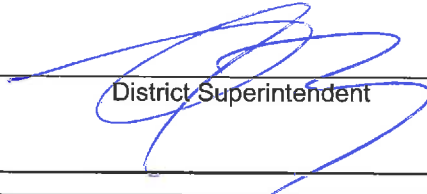
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



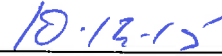
District Chief Business Officer



Date



District Superintendent



Date

Contact: Yulian Ligioso

(707) 864-7209

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. Please submit the report to :

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	9,823,579	9,823,579		9,823,579
Other	1300	6,637,095	6,640,156	36,080	6,676,236
Total Instructional Salaries		16,460,674	16,463,735	36,080	16,499,815
Non-Instructional Salaries					
Contract or Regular	1200		3,309,023		3,309,023
Other	1400		292,735	11,001	303,736
Total Non-Instructional Salaries		0	3,601,758	11,001	3,612,759
Total Academic Salaries		16,460,674	20,065,493	47,081	20,112,574
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,708,758	229,146	7,937,904
Other	2300		441,439	13,859	455,298
Total Non-Instructional Salaries		0	8,150,197	243,005	8,393,202
Instructional Aides					
Regular Status	2200	878,990	878,990		878,990
Other	2400	275,343	293,494		293,494
Total Instructional Aides		1,154,333	1,172,484	0	1,172,484
Total Classified Salaries		1,154,333	9,322,681	243,005	9,565,686
Employee Benefits	3000	5,966,135	12,160,722	121,441	12,282,163
Supplies and Materials	4000		495,706	20,648	516,354
Other Operating Expenses	5000		5,768,845	158,929	5,927,774
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		23,581,142	47,813,447	591,104	48,404,551

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	673,411	673,411		673,411
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		927,289		927,289
Objects to Exclude	Object Code				
Rents and Leases	5060		94,794		94,794
Lottery Expenditures					
Academic Salaries	1000		380,164		380,164
Classified Salaries	2000		126,581		126,581
Employee Benefits	3000		211,028		211,028
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		11,570		11,570
Total Supplies and Materials		0	11,570	0	11,570
Other Operating Expenses and Services	5000		174,579		174,579

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		11,888		11,888
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	11,888	0	11,888
Other Outgo	7000				0
Total Exclusions		673,411	2,611,304	0	2,611,304
Total for ECS 84362, 50% Law		22,907,731	45,202,143	591,104	45,793,247
Percent of CEE (Instructional Salary Cost / Total CEE)		50.68%	100.00%		
50% of Current Expense of Education			22,601,072		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		22,907,731	45,202,143	591,104	45,793,247
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		23,581,142	47,813,447	591,104	48,404,551
Capital Expenditures	6000	8,433	40,165	36,874	77,039
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		23,589,575	47,853,612	627,978	48,481,590

For Year Ended June 30, 2015

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	4,505,566	2,660,547	7,166,113
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	97,592		97,592
Investments (at cost)	9120			0
Accounts Receivable	9130	3,345,221	1,675,638	5,020,859
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	38,795	76,870	115,665
TOTAL ASSETS		7,987,174	4,413,055	12,400,229
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	731,014	580,601	1,311,615
Accrued Salaries and Wages Payable	9520	1,405,232		1,405,232
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,672,701	2,355,770	5,028,471
TOTAL LIABILITIES		4,808,947	2,936,371	7,745,318

For Year Ended June 30, 2015

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	3,178,227		3,178,227
Amounts Restricted by Law for Specific Purposes	9712		1,476,684	1,476,684
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		3,178,227	1,476,684	4,654,911
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		3,178,227	1,476,684	4,654,911
TOTAL LIABILITIES AND FUND EQUITY		7,987,174	4,413,055	12,400,229

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	7,989,828	5,581,591	168,681
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		7,989,828	5,581,591	168,681
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	7,989,828	5,581,591	168,681
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		7,989,828	5,581,591	168,681
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		7,989,828	5,581,591	168,681
TOTAL LIABILITIES AND FUND EQUITY		7,989,828	5,581,591	168,681

- 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, 2015

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
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			41,323			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	41,323	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			36,788			
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			4,535			
TOTAL LIABILITIES		0	0	41,323	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, 2015

District ID: 280

Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	41,323	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	4,158,515	90,654,356	
Cash With Fiscal Agents	9113	9,332		
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			
TOTAL ASSETS		4,167,847	90,654,356	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	21,256	3,500,102	
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		21,256	3,500,102	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	4,146,591	87,154,254	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,146,591	87,154,254	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		4,146,591	87,154,254	0
TOTAL LIABILITIES AND FUND EQUITY		4,167,847	90,654,356	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	770,128			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	198,051			
Accounts Receivable	9130	(308)			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		967,871	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, 2015

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, 2015

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	967,871			
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		967,871	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		967,871	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		967,871	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	539,139	
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		539,139	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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, 2015

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	539,139	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		539,139	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		539,139	0
TOTAL LIABILITIES AND FUND EQUITY		539,139	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	161,218		122,102		258,180			519,753
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						2,192,777		
Accounts Receivable	9130	6,426		63,841	83,731				398
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		167,644	0	185,943	83,731	258,180	2,192,777	0	520,151

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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				83,731	4,693			5,674
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			53,900					
Total Current Liabilities and Deferred Revenue		0	0	53,900	83,731	4,693	0	0	5,674
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						320,089		
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	320,089	0	0
TOTAL LIABILITIES	968	0	0	53,900	83,731	4,693	320,089	0	5,674

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	167,644		132,043		253,487	2,512,866		514,477
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		167,644	0	132,043	0	253,487	2,512,866	0	514,477
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		167,644	0	132,043	0	253,487	2,512,866	0	514,477
TOTAL LIABILITIES AND FUND EQUITY		167,644	0	185,943	83,731	258,180	2,832,955	0	520,151

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		179,097	179,097
Workforce Investment Act	8130		63,524	63,524
Temporary Assistance for Needy Families (TANF)	8140		47,267	47,267
Student Financial Aid	8150		1,379	1,379
Veterans Education	8160		274,676	274,676
Vocational and Technical Education Act (VATEA)	8170		394,971	394,971
Other Federal Revenues	8190	12,253	812,863	825,116
Total Federal Revenues	8100	12,253	1,773,777	1,786,030
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	20,352,802		20,352,802
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		383,029	383,029
Disabled Students Programs and Services(DSPS)	8623		436,099	436,099
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		206,723	206,723
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,740,999	3,740,999

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	7,587,181		7,587,181
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		208,408	208,408
Other Reimbursable Categorical Programs	8652		187,195	187,195
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	125,520		125,520
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	236,051		236,051
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	915,810	248,441	1,164,251
State Mandated Costs	8685	613,410		613,410
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	199,671		199,671
Total State Revenues	8600	30,030,445	5,410,894	35,441,339

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	9,621,205		9,621,205
Tax Allocation, Supplemental Roll	8812	174,215		174,215
Tax Allocation, Unsecured Roll	8813	650,655		650,655
Prior Years Taxes	8816	(37,176)		(37,176)
Education Revenues Augmentation Fund (ERAF)	8817	955,757		955,757
Redevelopment Agency Funds - Pass Through	8818	52,568		52,568
Redevelopment Agency Funds - Residual	8819	1,372,972		1,372,972
Redevelopment Agency Funds - Asset Liquidation	8819.1	183,771		183,771
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	197,808	157,774	355,582
Other Contract Services	8832			0
Sales and Commissions	8840	63,088		63,088
Rentals and Leases	8850	22,214		22,214
Interest and Investment Income	8860	57,525		57,525
Student Fees and Charges	8870			
Community Services Classes	8872	32,386		32,386
Dormitory	8873			0
Enrollment	8874	8,993,198		8,993,198
Contra Revenue Account	8874.1	(5,627,102)		(5,627,102)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		297,110	297,110
Instructional Materials Fees and Sales of Materials	8877	37,110		37,110
Insurance	8878			0
Student Records	8879	18,257		18,257
Nonresident Tuition	8880	436,777		436,777
Parking Services and Public Transportation	8881		284,378	284,378
Other Student Fees and Charges	8885	5,594		5,594
Other Local Revenues	8890	328,860	190,900	519,760
Total Local Revenues	8800	17,539,682	930,162	18,469,844
Total Revenues		47,582,380	8,114,833	55,697,213

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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 -- (8981/8982/8983)	898#	5,998	195,517	201,515
Total Other Financing Sources	8900	5,998	195,517	201,515
Total Revenues and Other Financing Sources		47,588,378	8,310,350	55,898,728

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	81,355		6,688	1,468		89,511
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,887,527	116,469	82,115	118,698		2,204,809
Business and Management	0500	696,330	40,028	2,455			738,813
Communications	0600	176,223		10,693	1,976		188,892
Computer and Information Science	0700	865,431	9,889	1,810			877,130
Education	0800	1,479,476	346,095	152,968	7,943		1,986,482
Engineering and Related Industrial Technology	0900	1,050,145	77,223	96,931	76,906		1,301,205
Fine and Applied Arts	1000	1,789,275	108,320	90,496	82,361		2,070,452
Foreign language	1100	529,132		12			529,144
Health	1200	1,397,718	341,169	32,004	56,244		1,827,135
Consumer Education And Home Economics	1300	761,941	60,609	143,316	259		966,125
Law	1400						0
Humanities(Letters)	1500	2,817,022	249,928	17,668	14,518		3,099,136
Library Science	1600	106,305	82,573	3,885			192,763
Mathematics	1700	3,049,005	135,689	3,089			3,187,783
Military Studies	1800						0
Physical Sciences	1900	1,772,461	103,882	26,761	7,149		1,910,253
Psychology	2000	503,046	15,226	483			518,755
Public Affairs and Services	2100	658,939	136,903	71,542			867,384
Social Sciences	2200	1,538,563	36,781	20,220			1,595,564
Commercial Services	3000	447,707	127,346	19,275	112		594,440
Interdisciplinary Studies	4900	822,992	74,780	72,867			970,639
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	673,411					673,411
Sub-Total Instructional Activites		23,104,004	2,062,910	855,278	367,634		26,389,826
Total Expenditures for GF Activities*		23,338,980	22,722,021	9,422,164	1,084,691	758,683	57,326,539

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	25,253	2,512,301	201,104	4,558		2,743,216
Course and Curriculum Development	6020		236,935	164,153			401,088
Academic / Faculty Senate	6030	27,126	80,101	8,143			115,370
Other Instructional Administration & Governance	6090	45,559	158,960				204,519
Total Instructional Admin. & Governance		97,938	2,988,297	373,400	4,558	0	3,464,193
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		686,378	146,933	57,434		890,745
Media	6130		783,760	14,691	616		799,067
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	8,253	35,219	292,264			335,736
Other Instructional Support Services	6190		359,408				359,408
Total Instructional Support Services		8,253	1,864,765	453,888	58,050	0	2,384,956
Admissions and Records	6200		1,270,306	348,703			1,619,009
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	33,764	1,807,642	34,804			1,876,210
Matriculation and Student Assessment	6320		326,795	20,784			347,579
Transfer Programs	6330			790			790
Career Guidance	6340			2,123			2,123
Other Student Counseling and Guidance	6390	5,504	84,035	9,954			99,493
Total Student Counseling and Guidance		39,268	2,218,472	68,455	0	0	2,326,195

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		532,202	215,997			748,199
Extended Opportunity Programs and Services (EOPS)	6430	55	333,098	18,634		128,200	479,987
Health Services	6440		5,152	280,608			285,760
Student Personnel Administration	6450		90,563	13,548			104,111
Financial Aid Administration	6460		874,745	190,351			1,065,096
Job Placement Services	6470		102,554				102,554
Veterans Services	6480		107,173	5,015			112,188
Miscellaneous Student Services	6490	618	685,150	63,338	9,353	107,792	866,251
Total Other Student Services		673	2,730,637	787,491	9,353	235,992	3,764,146
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		836,260	595,008	11,536		1,442,804
Custodial Services	6530		1,172,894	90,721			1,263,615
Grounds Maintenance and Repairs	6550		537,792	35,710			573,502
Utilities	6570			1,456,667			1,456,667
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,546,946	2,178,106	11,536	0	4,736,588
Planning, Policymaking and Coordinations	6600	2,623	1,384,796	394,985			1,782,404

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		100,983	83,256			184,239
Fiscal Operations	6720	4	1,137,186	1,257,141			2,394,331
Human Resources Management	6730		661,579	278,047	373		939,999
Noninstruct Staff Retirees' Benefits & Retirement *	6740		927,289				927,289
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		335,040	414,804			749,844
Management Information Systems	6780		1,060,219	292,203	5,757		1,358,179
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	4	4,222,296	2,325,451	6,130	0	6,553,881
Community Services & Economic Development	6800						
Community Recreation	6810		15,327				15,327
Community Service Classes	6820			152,749			152,749
Community Use of Facilities	6830		43,181	1,894			45,075
Economic Development	6840	2,314	501,378	475,564	24,884		1,004,140
Other Community Services & Economic Development	6890						0
Total Community Services	6800	2,314	559,886	630,207	24,884	0	1,217,291

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	600			600
Child Development Centers	6920		145,117	1,321			146,438
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		82,043	573,758			655,801
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	227,160	575,679	0	0	802,839
Auxiliary Operations	7000						
Contract Education	7010	83,903	531,737	332,290	362,868	2,491	1,313,289
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	83,903	531,737	332,290	362,868	2,491	1,313,289

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		113,813	98,231	239,678		451,722
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					32,718	32,718
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	32,718	32,718
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					276,293	276,293
Student Aid	7320					211,189	211,189
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	487,482	487,482
Sub-Total Non-Instructional Activites		234,976	20,659,111	8,566,886	717,057	758,683	30,936,713
Total Expenditures General Fund: activities *		23,338,980	22,722,021	9,422,164	1,084,691	758,683	57,326,539

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$47,076,846
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	8,500.65		
	2. 2014-2015 Second Period Actual FTES	7,615.15		
	3. 2014-2015 Population change factor (C2/C1)	0.8958		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$43,782,388
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)			\$43,782,388
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$43,782,388
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			20,175,673
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			125,520
C.	Local Property taxes			13,070,097
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			16,250
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2015-2016 Appropriations Subject to Limit			\$33,387,540

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	12,253		1,773,777	2,034,609	1,786,030	2,034,609
State Revenues	8600	30,030,445	36,879,566	5,410,894	8,918,020	35,441,339	45,797,586
Local Revenues	8800	17,539,682	17,917,062	930,162	766,428	18,469,844	18,683,490
Total Revenues		47,582,380	54,796,628	8,114,833	11,719,057	55,697,213	66,515,685
EXPENDITURES:							
Academic Salaries	1000	20,112,580	21,148,227	1,340,640	1,701,192	21,453,220	22,849,419
Classified Salaries	2000	9,565,689	10,285,509	1,756,806	1,713,665	11,322,495	11,999,174
Employee Benefits	3000	12,282,165	14,380,193	1,003,121	1,310,714	13,285,286	15,690,907
Supplies and Materials	4000	516,354	536,052	565,715	1,323,595	1,082,069	1,859,647
Other Operating Expenses and Services	5000	5,927,774	4,847,972	2,412,321	4,533,785	8,340,095	9,381,757
Capital Outlay	6000	77,039	40,000	1,007,652	763,647	1,084,691	803,647
Total Expenditures		48,481,601	51,237,953	8,086,255	11,346,598	56,567,856	62,584,551
Excess /(Deficiency) of Revenues over Expenditures		(899,221)	3,558,675	28,578	372,459	(870,643)	3,931,134
Other Financing Sources	8900	5,998		195,517		201,515	0
Other Outgo	7000	291,246	334,800	467,437	372,459	758,683	707,259
Net Increase/(Decrease) in Fund Balance		(1,184,469)	3,223,875	(243,342)	0	(1,427,811)	3,223,875
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,319,857	3,178,227	1,762,865	1,476,684	6,082,722	4,654,911
Prior Years Adjustments	9020	42,839		(42,839)		0	
Adjusted Beginning Balance	9030	4,362,696		1,720,026		6,082,722	
Ending Fund Balance, June 30		3,178,227	6,402,102	1,476,684	1,476,684	4,654,911	7,878,786

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					168,681	
State Revenues	8600	546,512		149,829			
Local Revenues	8800	8,205,311	9,936,025	7,337,092	8,686,968		
Total Revenues		8,751,823	9,936,025	7,486,921	8,686,968	168,681	0
Other Financing Sources	8900						
Interfund Transfers In	8981					1,219,957	1,030,817
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	1,219,957	1,030,817
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,861,989	6,100,000	1,430,000	2,350,000	688,301	530,322
Debt Interest and Other Service Charges	7120	3,055,785	2,012,801	4,889,248	4,836,968	531,656	500,495
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,917,774	8,112,801	6,319,248	7,186,968	1,219,957	1,030,817
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,917,774)	(8,112,801)	(6,319,248)	(7,186,968)	0	0
Net Increase/Decrease in Fund Balance		834,049	1,823,224	1,167,673	1,500,000	168,681	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,241,499	7,989,828	0	5,581,591	0	168,681
Prior Years Adjustments	9020	(4,085,720)		4,413,918			
Adjusted Beginning Balance	9030	7,155,779		4,413,918		0	
Ending Fund Balance, June 30		7,989,828	9,813,052	5,581,591	7,081,591	168,681	168,681

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					63,132	67,000
State Revenues	8600					706,694	697,196
Local Revenues	8800					135,940	72,962
Total Income		0	0	0	0	905,766	837,158
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					616,370	532,322
Employee Benefits	3000					292,297	247,668
Supplies and Materials	4000					22,565	19,403
Other Operating Expenses and Services	5000					6,145	14,050
Capital Outlay	6000					2,950	
Total Expenditures		0	0	0	0	940,327	813,443
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(34,561)	23,715
Other Financing Sources	8900					48,337	
Other Outgo	7000					13,776	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	23,715
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	23,715

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

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	687,436	12,708,267				
Local Revenues	8800	575,443	500,000	652,052	350,000		
Total Income		1,262,879	13,208,267	652,052	350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			318,607	394,614		
Employee Benefits	3000			135,827	178,248		
Supplies and Materials	4000	11,106		16,753			
Other Operating Expenses and Services	5000	46,681		678,288	787,500		
Capital Outlay	6000	737,967	13,169,717	22,644,275	4,920,017		
Total Expenditures		795,754	13,169,717	23,793,750	6,280,379	0	0
Excess /(Deficiency) of Revenues over Expenditures		467,125	38,550	(23,141,698)	(5,930,379)	0	0
Other Financing Sources	8900			97,349			
Other Outgo	7000	101,416		1,219,957	1,030,817		
Net Increase/(Decrease) in Fund Balance		365,709	38,550	(24,264,306)	(6,961,196)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,760,722	4,146,591	111,446,818	87,154,254		0
Prior Years Adustments	9020	20,160		(28,258)			
Adjusted Beginning Balance	9030	3,780,882		111,418,560		0	
Ending Fund Balance, June 30		4,146,591	4,185,141	87,154,254	80,193,058	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	514	400				
Other Financing Sources	8900						
Total Income		514	400	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		514	400	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(955)	100				
Capital Outlay	6000						
Total Expenditures		(955)	100	0	0	0	0
Net Profit or Loss		1,469	300	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,469	300	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	966,402	967,871		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	966,402		0		0	
Ending Fund Balance, June 30		967,871	968,171	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

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	158,350	26,914				
Other Financing Sources	8900						
Total Income		158,350	26,914	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		158,350	26,914	0	0		
Other Outgo	7000	748					
Net Increase/(Decrease) in Fund Balance		157,602	26,914	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	381,537	539,139		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	381,537		0			
Ending Fund Balance, June 30		539,139	566,053	0	0		

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	76,169				99,560	
Total Income		76,169	0	0	0	99,560	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	6,125					
Other Operating Expenses and Services	5000	32,420				24,075	
Capital Outlay	6000	1,016					
Total Expenditures		39,561	0	0	0	24,075	0
Excess /(Deficiency) of Revenues over Expenditures		36,608	0	0	0	75,485	0
Other Financing Sources	8900						
Other Outgo	7000	26,660				97,349	
Net Increase/(Decrease) in Fund Balance		9,948	0	0	0	(21,864)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	157,696	167,644		0	153,907	132,043
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	157,696		0		153,907	
Ending Fund Balance, June 30		167,644	167,644	0	0	132,043	132,043

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	11,671,421	12,000,000	14,085			
State Revenues	8600	627,115	500,000				
Local Revenues	8800			179,500		362,505	360,089
Total Income		12,298,536	12,500,000	193,585	0	362,505	360,089
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		12,298,536	12,500,000	193,585	0	362,505	360,089
Other Financing Sources	8900	(38,236)					
Other Outgo	7000	12,260,920	12,500,000	194,807		375	375
Net Increase/(Decrease) in Fund Balance		(620)	0	(1,222)	0	362,130	359,714
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	620	0	254,709	253,487	2,150,736	2,512,866
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	620		254,709		2,150,736	
Ending Fund Balance, June 30		0	0	253,487	253,487	2,512,866	2,872,580

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			466,855	255,000
Total Income		0	0	466,855	255,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			450	
Employee Benefits	3000				
Supplies and Materials	4000			76,310	50,000
Other Operating Expenses and Services	5000			226,807	235,000
Capital Outlay	6000			5,802	
Total Expenditures		0	0	309,369	285,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	157,486	(30,000)
Other Financing Sources	8900				
Other Outgo	7000			140,312	
Net Increase/(Decrease) in Fund Balance		0	0	17,174	(30,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	496,313	514,477
Prior Years Adjustments	9020			990	
Adjusted Beginning Balance	9030	0		497,303	
Ending Fund Balance, June 30		0	0	514,477	484,477

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	195,517
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	48,337
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	32,439
29	OTHER DEBT SERVICE FUND	42	REVENUE BOND CONSTRUCTION FUND	1,219,957
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	5,998
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	14,048
42	REVENUE BOND CONSTRUCTION FUND	73	STUDENT BODY CENTER FEE TRUST FUND	97,349

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		915,810			247,294	
		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		380,164		380,164		380,164
Classified Salaries	2000		126,581		126,581		126,581
Employee Benefits	3000		211,028		211,028		211,028
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	247,294	247,294
Noninstructional Supplies & Mtrls	4400		11,570		11,570		11,570
Total Supplies and Materials		0	11,570	0	11,570	247,294	258,864
Other Operating Expenses and Services	5000		174,579		174,579		174,579
Capital Outlay							
Library Books	6300		11,888		11,888		11,888
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	11,888	0	11,888		11,888
Other Outgo	7000				0		0
Total Expenditures		0	915,810	0	915,810	247,294	1,163,104
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,190,000			348,500	
		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		435,386		435,386		435,386
Classified Salaries	2000		123,428		123,428		123,428
Employee Benefits	3000		234,863		234,863		234,863
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		3,000		3,000	348,500	351,500
Noninstructional Supplies & Mtrls	4400		4,500		4,500		4,500
Total Supplies and Materials		0	7,500	0	7,500	348,500	356,000
Other Operating Expenses and Services	5000		388,823		388,823		388,823
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,190,000	0	1,190,000	348,500	1,538,500
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 280

Name: SOLANO

EPA Revenue	7,587,181
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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	7,587,181	0	0	7,587,181
TOTAL		7,587,181	0	0	7,587,181

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 280

Name: SOLANO

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	1,409,791	8.25%	1,860,700	11.44%		3,270,491	N/A	N/A
2014-15	1,527,211	8.88%	1,913,830	11.77%		3,441,041	170,550	5.21%
2015-16	1,863,834	10.73%	1,946,107	11.85%		3,809,941	368,900	10.72%
2016-17	2,207,036	12.58%	2,164,612	13.05%		4,371,648	561,707	14.74%
2017-18	2,556,917	14.43%	2,780,988	16.60%		5,337,905	966,257	22.10%
2018-19	2,913,574	16.28%	3,079,525	18.20%		5,993,099	655,194	12.27%
2019-20	3,277,108	18.13%	3,400,845	19.90%		6,677,953	684,854	11.43%
2020-21	3,486,966	19.10%	3,521,156	20.40%		7,008,122	330,169	4.94%

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

Yes

Explain Yes or No

Increases have collective bargaining implications. At this time, the district can reasonably address increases in PERS and STRS with reserves through FY 17/18.