


California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

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

10/3/16

Date



District Superintendent

10-4-16

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	9,856,286	9,856,286		9,856,286
Other	1300	6,942,166	6,967,797	36,546	7,004,343
Total Instructional Salaries		16,798,452	16,824,083	36,546	16,860,629
Non-Instructional Salaries					
Contract or Regular	1200		3,382,490		3,382,490
Other	1400		819,060	21,709	840,769
Total Non-Instructional Salaries		0	4,201,550	21,709	4,223,259
Total Academic Salaries		16,798,452	21,025,633	58,255	21,083,888
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,777,014	198,104	7,975,118
Other	2300		269,297	2,786	272,083
Total Non-Instructional Salaries		0	8,046,311	200,890	8,247,201
Instructional Aides					
Regular Status	2200	931,248	931,248		931,248
Other	2400	282,417	283,002		283,002
Total Instructional Aides		1,213,665	1,214,250	0	1,214,250
Total Classified Salaries		1,213,665	9,260,561	200,890	9,461,451
Employee Benefits	3000	6,941,666	13,514,702	105,186	13,619,888
Supplies and Materials	4000		395,653	30,052	425,705
Other Operating Expenses	5000		5,506,292	189,609	5,695,901
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		24,953,783	49,702,841	583,992	50,286,833

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	525,153	525,153		525,153
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,015,830		1,015,830
Objects to Exclude	Object Code				
Rents and Leases	5060		79,416		79,416
Lottery Expenditures					
Academic Salaries	1000		472,325		472,325
Classified Salaries	2000		125,722		125,722
Employee Benefits	3000		241,903		241,903
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		6,246		6,246
Total Supplies and Materials		0	6,246	0	6,246
Other Operating Expenses and Services	5000		2,488		2,488

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		18,120		18,120
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	18,120	0	18,120
Other Outgo	7000				0
Total Exclusions		525,153	2,487,203	0	2,487,203
Total for ECS 84362, 50% Law		24,428,630	47,215,638	583,992	47,799,630
Percent of CEE (Instructional Salary Cost / Total CEE)		51.74%	100.00%		
50% of Current Expense of Education			23,607,819		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		24,428,630	47,215,638	583,992	47,799,630
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		24,953,783	49,702,841	583,992	50,286,833
Capital Expenditures	6000	27,884	175,248	(15,619)	159,629
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		24,981,667	49,878,089	568,373	50,446,462

For Year Ended June 30, 2016

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	8,949,105	4,965,867	13,914,972
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	6,841		6,841
Investments (at cost)	9120			0
Accounts Receivable	9130	3,390,129	1,601,090	4,991,219
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	314,706	75,366	390,072
TOTAL ASSETS		12,660,781	6,642,323	19,303,104
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	727,926	1,099,493	1,827,419
Accrued Salaries and Wages Payable	9520	410,596		410,596
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	2,471,529	4,167,439	6,638,968
TOTAL LIABILITIES		3,610,051	5,266,932	8,876,983

For Year Ended June 30, 2016

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	9,050,730		9,050,730
Amounts Restricted by Law for Specific Purposes	9712		1,375,391	1,375,391
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		9,050,730	1,375,391	10,426,121
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		9,050,730	1,375,391	10,426,121
TOTAL LIABILITIES AND FUND EQUITY		12,660,781	6,642,323	19,303,104

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	9,200,758	5,172,567	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		9,200,758	5,172,567	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	9,200,758	5,172,567	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		9,200,758	5,172,567	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		9,200,758	5,172,567	0
TOTAL LIABILITIES AND FUND EQUITY		9,200,758	5,172,567	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, 2016

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			148,936			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	148,936	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			109,677			
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			29,557			
TOTAL LIABILITIES		0	0	139,234	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, 2016

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	9,702	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	9,702	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	9,702	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	148,936	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,515,045	66,619,535	
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		3,524,377	66,619,535	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	701,775	2,253,377	
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		701,775	2,253,377	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	2,822,602	64,366,158	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,822,602	64,366,158	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		2,822,602	64,366,158	0
TOTAL LIABILITIES AND FUND EQUITY		3,524,377	66,619,535	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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	771,118			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	198,622			
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		969,740	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, 2016

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	308			
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		308	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	308	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, 2016

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	969,432			
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		969,432	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		969,432	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		969,740	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	660,605	
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	410	
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		661,015	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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, 2016

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	661,015	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		661,015	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		661,015	0
TOTAL LIABILITIES AND FUND EQUITY		661,015	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	169,802		215,549		254,794			1,089,815
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						2,797,971		
Accounts Receivable	9130	6,722		66,419	68,630				578
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								789
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		176,524	0	281,968	68,630	254,794	2,797,971	0	1,091,182

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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				13,762	286			3,865
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			52,394	62,981				
Total Current Liabilities and Deferred Revenue		0	0	52,394	76,743	286	0	0	3,865
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	0	52,394	76,743	286	0	0	3,865

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	176,524		229,574	(8,113)	254,508	2,797,971		1,087,317
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		176,524	0	229,574	(8,113)	254,508	2,797,971	0	1,087,317
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		176,524	0	229,574	(8,113)	254,508	2,797,971	0	1,087,317
TOTAL LIABILITIES AND FUND EQUITY		176,524	0	281,968	68,630	254,794	2,797,971	0	1,091,182

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		341,607	341,607
Workforce Investment Act	8130		582,093	582,093
Temporary Assistance for Needy Families (TANF)	8140		12,824	12,824
Student Financial Aid	8150			0
Veterans Education	8160		160,488	160,488
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		453,381	453,381
Total Federal Revenues	8100	0	1,550,393	1,550,393
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,249,650		22,249,650
Other General Apportionment	8613	114,467		114,467
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		516,428	516,428
Disabled Students Programs and Services(DSPS)	8623		555,119	555,119
Temporary Assistance for Needy Families (TANF)	8624		30,983	30,983
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		349,434	349,434
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,833,345	4,833,345

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	7,205,483		7,205,483
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		45,218	45,218
Other Reimbursable Categorical Programs	8652		176,878	176,878
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	378,359		378,359
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,221,658	360,581	1,582,239
State Mandated Costs	8685	4,427,730		4,427,730
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,093,736		1,093,736
Total State Revenues	8600	36,691,083	6,867,986	43,559,069

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	10,369,714		10,369,714
Tax Allocation, Supplemental Roll	8812	228,150		228,150
Tax Allocation, Unsecured Roll	8813	627,556		627,556
Prior Years Taxes	8816	88,463		88,463
Education Revenues Augmentation Fund (ERAF)	8817	914,216		914,216
Redevelopment Agency Funds - Pass Through	8818	37,892		37,892
Redevelopment Agency Funds - Residual	8819	2,647,924		2,647,924
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		15,200	15,200
Contract Services	8830			
Contract Instructional Services	8831	340,540	89,267	429,807
Other Contract Services	8832			0
Sales and Commissions	8840	42,778		42,778
Rentals and Leases	8850	12,775		12,775
Interest and Investment Income	8860	92,785		92,785
Student Fees and Charges	8870			
Community Services Classes	8872	13,932		13,932
Dormitory	8873			0
Enrollment	8874	3,500,346		3,500,346
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		292,987	292,987
Instructional Materials Fees and Sales of Materials	8877	27,410		27,410
Insurance	8878			0
Student Records	8879	33,029		33,029
Nonresident Tuition	8880	595,977		595,977
Parking Services and Public Transportation	8881		274,014	274,014
Other Student Fees and Charges	8885	2,946		2,946
Other Local Revenues	8890	76,456	201,552	278,008
Total Local Revenues	8800	19,652,889	873,020	20,525,909
Total Revenues		56,343,972	9,291,399	65,635,371

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		56,343,972	9,291,399	65,635,371

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	84,895		3,990			88,885
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,126,591	26,470	110,395	136,318		2,399,774
Business and Management	0500	837,749	113,924	4,188	1,407		957,268
Communications	0600	202,969	2,813	2,473			208,255
Computer and Information Science	0700	944,316	27,407	321	42,835		1,014,879
Education	0800	1,732,677	285,491	222,415	11,172		2,251,755
Engineering and Related Industrial Technology	0900	1,215,536	67,964	196,450	376,951		1,856,901
Fine and Applied Arts	1000	1,896,696	98,913	126,267	71,049		2,192,925
Foreign language	1100	570,296	52	267			570,615
Health	1200	1,277,385	333,741	64,921	11,813		1,687,860
Consumer Education And Home Economics	1300	804,534	60,960	99,752	3,129		968,375
Law	1400						0
Humanities(Letters)	1500	2,985,323	365	12,823	12,015		3,010,526
Library Science	1600	156,366	15,786				172,152
Mathematics	1700	3,564,047	55,477	7,188			3,626,712
Military Studies	1800						0
Physical Sciences	1900	1,987,303	45,000	29,756	122,553		2,184,612
Psychology	2000	499,347	36,200	491			536,038
Public Affairs and Services	2100	594,743	79,456	33,644	17,761		725,604
Social Sciences	2200	1,682,115	90,200	3,957	8,453		1,784,725
Commercial Services	3000	448,979	10,006	11,962	15,428		486,375
Interdisciplinary Studies	4900	948,549	58,784	76,597			1,083,930
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	525,153					525,153
Sub-Total Instructional Activites		25,085,569	1,409,009	1,007,857	830,884		28,333,319
Total Expenditures for GF Activities*		25,149,904	22,910,148	9,709,871	1,265,338	828,883	59,864,144

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		3,193,886	229,000	1,768		3,424,654
Course and Curriculum Development	6020		221,765	28,478			250,243
Academic / Faculty Senate	6030		93,747	19,213			112,960
Other Instructional Administration & Governance	6090		203,131				203,131
Total Instructional Admin. & Governance		0	3,712,529	276,691	1,768	0	3,990,988
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		820,051	131,146	37,473		988,670
Media	6130		736,145	52			736,197
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		47,260	318,998			366,258
Other Instructional Support Services	6190		192,816				192,816
Total Instructional Support Services		0	1,796,272	450,196	37,473	0	2,283,941
Admissions and Records	6200		1,280,940	518,357			1,799,297
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,176,588	149,230	6,186		2,332,004
Matriculation and Student Assessment	6320		315,643	8,875			324,518
Transfer Programs	6330						0
Career Guidance	6340			232			232
Other Student Counseling and Guidance	6390		50,651	32,343			82,994
Total Student Counseling and Guidance		0	2,542,882	190,680	6,186	0	2,739,748

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		551,989	165,969	56,854		774,812
Extended Opportunity Programs and Services (EOPS)	6430		327,041	226,751	7,376		561,168
Health Services	6440						0
Student Personnel Administration	6450		92,568	17,534			110,102
Financial Aid Administration	6460		905,096	154,970	27,928		1,087,994
Job Placement Services	6470		107,979				107,979
Veterans Services	6480		116,718	5,893			122,611
Miscellaneous Student Services	6490		652,585	52,077	16,492	828,883	1,550,037
Total Other Student Services		0	2,753,976	623,194	108,650	828,883	4,314,703
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		944,548	1,382,236	31,216		2,358,000
Custodial Services	6530		1,172,796	100,538			1,273,334
Grounds Maintenance and Repairs	6550		535,942	45,128	15,777		596,847
Utilities	6570			1,248,240			1,248,240
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,653,286	2,776,142	46,993	0	5,476,421
Planning, Policymaking and Coordinations	6600		1,277,592	158,990			1,436,582

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		42,863	105,949			148,812
Fiscal Operations	6720		1,279,924	1,152,815			2,432,739
Human Resources Management	6730		699,664	298,386			998,050
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,015,106				1,015,106
Staff Development	6750			1,957			1,957
Staff Diversity	6760						0
Logistical Services	6770		256,099	558,034	4,371		818,504
Management Information Systems	6780		1,053,291	304,765	7,451		1,365,507
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	4,346,947	2,421,906	11,822	0	6,780,675
Community Services & Economic Development	6800						
Community Recreation	6810		2,208				2,208
Community Service Classes	6820			5,756			5,756
Community Use of Facilities	6830		48,920	991			49,911
Economic Development	6840		390,751	436,951			827,702
Other Community Services & Economic Development	6890		3,539	24,314			27,853
Total Community Services	6800	0	445,418	468,012	0	0	913,430

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			600			600
Child Development Centers	6920		144,877	87,850	16,998		249,725
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		51,859	487,686	2,314		541,859
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	196,736	576,136	19,312	0	792,184
Auxiliary Operations	7000						
Contract Education	7010	64,335	438,292	117,302	(15,619)		604,310
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	64,335	438,292	117,302	(15,619)	0	604,310

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		56,269	124,408	217,869		398,546
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activites		64,335	21,501,139	8,702,014	434,454	828,883	31,530,825
Total Expenditures General Fund: activities *		25,149,904	22,910,148	9,709,871	1,265,338	828,883	59,864,144

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$43,783,927
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	7,615.15		
	2. 2015-2016 Second Period Actual FTES	8,308.80		
	3. 2015-2016 Population change factor (C2/C1)	1.0911		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$50,338,034
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)			\$50,338,034
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$50,338,034
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,026,517
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			123,900
C.	Local Property taxes			16,809,174
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			96,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$45,055,591

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			1,550,393	1,704,352	1,550,393	1,704,352
State Revenues	8600	36,691,083	28,026,517	6,867,986	12,280,293	43,559,069	40,306,810
Local Revenues	8800	19,652,889	22,905,348	873,020	771,426	20,525,909	23,676,774
Total Revenues		56,343,972	50,931,865	9,291,399	14,756,071	65,635,371	65,687,936
EXPENDITURES:							
Academic Salaries	1000	21,083,888	20,653,626	1,305,849	636,029	22,389,737	21,289,655
Classified Salaries	2000	9,461,451	9,843,106	1,663,452	1,253,770	11,124,903	11,096,876
Employee Benefits	3000	13,619,888	14,768,511	925,524	1,130,625	14,545,412	15,899,136
Supplies and Materials	4000	425,705	497,553	684,912	2,054,737	1,110,617	2,552,290
Other Operating Expenses and Services	5000	5,695,902	5,821,504	2,903,352	5,861,669	8,599,254	11,683,173
Capital Outlay	6000	159,629	83,487	1,105,709	2,211,419	1,265,338	2,294,906
Total Expenditures		50,446,463	51,667,787	8,588,798	13,148,249	59,035,261	64,816,036
Excess /(Deficiency) of Revenues over Expenditures		5,897,509	(735,922)	702,601	1,607,822	6,600,110	871,900
Other Financing Sources	8900					0	0
Other Outgo	7000	24,972	130,000	803,911	1,607,822	828,883	1,737,822
Net Increase/(Decrease) in Fund Balance		5,872,537	(865,922)	(101,310)	0	5,771,227	(865,922)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,178,227	9,050,730	1,476,684	1,375,391	4,654,911	10,426,121
Prior Years Adjustments	9020	(34)		17		(17)	
Adjusted Beginning Balance	9030	3,178,193		1,476,701		4,654,894	
Ending Fund Balance, June 30		9,050,730	8,184,808	1,375,391	1,375,391	10,426,121	9,560,199

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	623,024		159,830			
Local Revenues	8800	8,604,951	8,484,862	6,952,580	7,391,510		
Total Revenues		9,227,975	8,484,862	7,112,410	7,391,510	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					1,199,498	1,178,720
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	1,199,498	1,178,720
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,100,000	6,345,000	2,350,000	2,570,000	702,064	709,873
Debt Interest and Other Service Charges	7120	1,917,045	1,809,885	4,839,504	4,739,468	497,434	468,847
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	8,017,045	8,154,885	7,189,504	7,309,468	1,199,498	1,178,720
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,017,045)	(8,154,885)	(7,189,504)	(7,309,468)	0	0
Net Increase/Decrease in Fund Balance		1,210,930	329,977	(77,094)	82,042	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,989,828	9,200,758	5,581,591	5,172,567	168,681	0
Prior Years Adjustments	9020			(331,930)		(168,681)	
Adjusted Beginning Balance	9030	7,989,828		5,249,661		0	
Ending Fund Balance, June 30		9,200,758	9,530,735	5,172,567	5,254,609	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					63,850	67,000
State Revenues	8600					683,542	734,865
Local Revenues	8800					116,966	73,000
Total Income		0	0	0	0	864,358	874,865
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					569,680	531,569
Employee Benefits	3000					237,007	270,544
Supplies and Materials	4000					28,884	34,782
Other Operating Expenses and Services	5000					5,421	5,507
Capital Outlay	6000						3,000
Total Expenditures		0	0	0	0	840,992	845,402
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	23,366	29,463
Other Financing Sources	8900						
Other Outgo	7000					13,664	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	9,702	29,463
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	9,702
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	9,702	39,165

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

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	3,997,822	8,774,628				
Local Revenues	8800	579,611	580,000	574,450	574,200		
Total Income		4,577,433	9,354,628	574,450	574,200	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			282,711	350,874		
Employee Benefits	3000			125,393	174,876		
Supplies and Materials	4000	3,110		9,976	10,100		
Other Operating Expenses and Services	5000	6,774		645,323	630,084		
Capital Outlay	6000	5,891,538	7,107,227	21,099,645	55,813,686		
Total Expenditures		5,901,422	7,107,227	22,163,048	56,979,620	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,323,989)	2,247,401	(21,588,598)	(56,405,420)	0	0
Other Financing Sources	8900						
Other Outgo	7000			1,199,498	1,178,720		
Net Increase/(Decrease) in Fund Balance		(1,323,989)	2,247,401	(22,788,096)	(57,584,140)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,146,591	2,822,602	87,154,254	64,366,158		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,146,591		87,154,254		0	
Ending Fund Balance, June 30		2,822,602	5,070,003	64,366,158	6,782,018	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	1,617	500				
Other Financing Sources	8900						
Total Income		1,617	500	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		1,617	500	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	56	100				
Capital Outlay	6000						
Total Expenditures		56	100	0	0	0	0
Net Profit or Loss		1,561	400	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,561	400	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	967,871	969,432		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	967,871		0		0	
Ending Fund Balance, June 30		969,432	969,832	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

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	566,380	60,000				
Other Financing Sources	8900						
Total Income		566,380	60,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	444,504	10,000				
Capital Outlay	6000						
Total Expenditures		444,504	10,000	0	0		
Net Profit or Loss		121,876	50,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		121,876	50,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	539,139	661,015		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	539,139		0			
Ending Fund Balance, June 30		661,015	711,015	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

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	34,206	54,300			97,903	96,300
Total Income		34,206	54,300	0	0	97,903	96,300
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	4,450	5,700				
Other Operating Expenses and Services	5000	11,604	29,350			372	372
Capital Outlay	6000	402	7,000				
Total Expenditures		16,456	42,050	0	0	372	372
Excess /(Deficiency) of Revenues over Expenditures		17,750	12,250	0	0	97,531	95,928
Other Financing Sources	8900						
Other Outgo	7000	8,870	32,950				
Net Increase/(Decrease) in Fund Balance		8,880	(20,700)	0	0	97,531	95,928
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	167,644	176,524		0	132,043	229,574
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	167,644		0		132,043	
Ending Fund Balance, June 30		176,524	155,824	0	0	229,574	325,502

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	10,226,280	10,396,000	32,134	32,000		
State Revenues	8600	565,434	761,000				
Local Revenues	8800			147,549	148,000	285,605	320,089
Total Income		10,791,714	11,157,000	179,683	180,000	285,605	320,089
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					500	375
Capital Outlay	6000						
Total Expenditures		0	0	0	0	500	375
Excess /(Deficiency) of Revenues over Expenditures		10,791,714	11,157,000	179,683	180,000	285,105	319,714
Other Financing Sources	8900	96,343					
Other Outgo	7000	10,896,170	11,148,887	178,695	180,000		
Net Increase/(Decrease) in Fund Balance		(8,113)	8,113	988	0	285,105	319,714
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	(8,113)	253,487	254,508	2,512,866	2,797,971
Prior Years Adjustments	9020			33			
Adjusted Beginning Balance	9030	0		253,520		2,512,866	
Ending Fund Balance, June 30		(8,113)	0	254,508	254,508	2,797,971	3,117,685

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			776,981	355,000
Total Income		0	0	776,981	355,000
Expenditures					
Academic Salaries	1000			4,820	5,000
Classified Salaries	2000			18,730	20,000
Employee Benefits	3000				
Supplies and Materials	4000			50,248	50,000
Other Operating Expenses and Services	5000			109,859	110,000
Capital Outlay	6000			1,930	2,000
Total Expenditures		0	0	185,587	187,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	591,394	168,000
Other Financing Sources	8900			3,377	
Other Outgo	7000			21,931	22,000
Net Increase/(Decrease) in Fund Balance		0	0	572,840	146,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	514,477	1,087,317
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		514,477	
Ending Fund Balance, June 30		0	0	1,087,317	1,233,317

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	96,343
29	OTHER DEBT SERVICE FUND	42	REVENUE BOND CONSTRUCTION FUND	1,199,498
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	3,377

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		1,221,658			360,580	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		472,325		472,325		472,325
Classified Salaries	2000		125,722		125,722		125,722
Employee Benefits	3000		241,903		241,903		241,903
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	360,580	360,580
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	360,580	360,580
Other Operating Expenses and Services	5000		381,708		381,708		381,708
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	1,221,658	0	1,221,658	360,580	1,582,238
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		1,196,467			373,500	
		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		472,325		472,325		472,325
Classified Salaries	2000		125,722		125,722		125,722
Employee Benefits	3000		241,903		241,903		241,903
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	373,500	373,500
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	373,500	373,500
Other Operating Expenses and Services	5000		356,517		356,517		356,517
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	1,196,467	0	1,196,467	373,500	1,569,967
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 280

Name: SOLANO

EPA Revenue	7,205,483
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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	7,205,483	0	0	7,205,483
TOTAL		7,205,483	0	0	7,205,483

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 280

Name: SOLANO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	1,921,207	10.73%	2,201,830	11.85%	4,123,037	N/A	N/A
2016-17	2,252,449	12.58%	2,580,879	13.89%	4,833,328	710,291	17.23%
2017-18	2,583,692	14.43%	2,880,031	15.50%	5,463,723	630,395	13.04%
2018-19	2,914,934	16.28%	3,177,324	17.10%	6,092,258	628,535	11.50%
2019-20	3,246,177	18.13%	3,456,037	18.60%	6,702,214	609,956	10.01%
2020-21	3,419,855	19.10%	3,679,007	19.80%	7,098,862	396,648	5.92%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
District expects to address increases in PERS and STRS with reserves.