

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

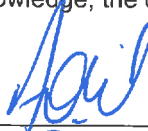
(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

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

10/3/17

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
District Superintendent

10-3-17

\_\_\_\_\_  
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to :

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

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 280

Name: SOLANO

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object Code	Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	Total
<b>Academic Salaries</b>					
<b>Instructional Salaries</b>					
Contract or Regular	1100	9,681,249	9,681,249		9,681,249
Other	1300	6,504,290	6,524,715	380	6,525,095
<b>Total Instructional Salaries</b>		16,185,539	16,205,964	380	16,206,344
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,268,452		3,268,452
Other	1400		224,701	1,172	225,873
<b>Total Non-Instructional Salaries</b>		0	3,493,153	1,172	3,494,325
<b>Total Academic Salaries</b>		16,185,539	19,699,117	1,552	19,700,669
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		7,137,825	189,084	7,326,909
Other	2300		432,557	15,364	447,921
<b>Total Non-Instructional Salaries</b>		0	7,570,382	204,448	7,774,830
<b>Instructional Aides</b>					
Regular Status	2200	898,488	898,488		898,488
Other	2400	215,075	214,463	661	215,124
<b>Total Instructional Aides</b>		1,113,563	1,112,951	661	1,113,612
<b>Total Classified Salaries</b>		1,113,563	8,683,333	205,109	8,888,442
<b>Employee Benefits</b>					
	3000	7,545,684	13,863,695	90,696	13,954,391
<b>Supplies and Materials</b>					
	4000		552,181	986	553,167
<b>Other Operating Expenses</b>					
	5000		6,563,938	549,628	7,113,566
<b>Equipment Replacement</b>					
	6420				0
<b>Total Expenditures Prior to Exclusions</b>		24,844,786	49,362,264	847,971	50,210,235

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	606,639	606,639		606,639
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,009,860		1,009,860
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		124,217		124,217
Lottery Expenditures					
Academic Salaries	1000		187,676		187,676
Classified Salaries	2000		121,943		121,943
Employee Benefits	3000		158,923		158,923
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		686		686
Total Supplies and Materials		0	686	0	686
Other Operating Expenses and Services	5000		38,567		38,567

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 280

Name: SOLANO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		606,639	2,248,511	0	2,248,511
<b>Total for ECS 84362, 50% Law</b>		24,238,147	47,113,753	847,971	47,961,724
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.45%	100.00%		
<b>50% of Current Expense of Education</b>			23,556,876		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		24,238,147	47,113,753	847,971	47,961,724
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		24,844,786	49,362,264	847,971	50,210,235
<b>Capital Expenditures</b>	6000	24,833	142,594		142,594
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		24,869,619	49,504,858	847,971	50,352,829

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

**Governmental Funds Group**  
**10 General Fund — Combined**  
**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	14,462,211	6,500,532	20,962,743
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,617		10,617
Investments (at cost)	9120			0
Accounts Receivable	9130	1,982,228	1,407,334	3,389,562
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	634,638	6,465	641,103
<b>TOTAL ASSETS</b>		17,089,694	7,914,331	25,004,025
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,751,228	843,289	2,594,517
Accrued Salaries and Wages Payable	9520	86,540	11,569	98,109
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	2,169,646	5,358,431	7,528,077
<b>TOTAL LIABILITIES</b>		4,007,414	6,213,289	10,220,703

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	13,082,280		13,082,280
Amounts Restricted by Law for Specific Purposes	9712		1,701,042	1,701,042
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		13,082,280	1,701,042	14,783,322
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		13,082,280	1,701,042	14,783,322
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,089,694	7,914,331	25,004,025

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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, 2017

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,793,177	15,729,310	168,681
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		9,793,177	15,729,310	168,681
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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, 2017

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	9,793,177	15,729,310	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		9,793,177	15,729,310	168,681
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		9,793,177	15,729,310	168,681
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		9,793,177	15,729,310	168,681



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
<b>ASSETS</b>							
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			126,055			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	126,055	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			77,616			
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						
<b>TOTAL LIABILITIES</b>		0	0	77,616	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	48,439	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	48,439	0	0	0
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		0	0	48,439	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	126,055	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 280

Name: SOLANO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	4,154,655	114,229,193	
Cash With Fiscal Agents	9113	7,449		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,242,910		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		5,405,014	114,229,193	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	573,574	4,839,193	
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			
<b>TOTAL LIABILITIES</b>		573,574	4,839,193	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 280

Name: SOLANO

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	4,831,440	109,390,000	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,831,440	109,390,000	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		4,831,440	109,390,000	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,405,014	114,229,193	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
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	998,503			
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		998,503	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	27,388			
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		27,388	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
<b>TOTAL LIABILITIES</b>	968	27,388	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711	971,115			
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		971,115	0	0	0
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		971,115	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		998,503	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	539,727	
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		539,727	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	16,667	
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		16,667	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
<b>TOTAL LIABILITIES</b>	968	16,667	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	523,060	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		523,060	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		523,060	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		539,727	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	180,810		307,717	524,054	254,518			1,113,938
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120						3,376,352		
Accounts Receivable	9130	7,781		63,376	40,697				585
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								659
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		188,591	0	371,093	564,751	254,518	3,376,352	0	1,115,182

## COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	435			395,301	10			7,970
Accrued Salaries and Wages Payable	9520				104,728				2,860
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			48,304					
Total Current Liabilities and Deferred Revenue		435	0	48,304	500,029	10	0	0	10,830
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
<b>TOTAL LIABILITIES</b>	968	435	0	48,304	500,029	10	0	0	10,830

## COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 280

Name: SOLANO

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	188,156		322,789		254,508	3,376,352		1,104,352
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		188,156	0	322,789	0	254,508	3,376,352	0	1,104,352
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				64,722				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	64,722	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		188,156	0	322,789	64,722	254,508	3,376,352	0	1,104,352
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		188,591	0	371,093	564,751	254,518	3,376,352	0	1,115,182

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		373,329	373,329
Workforce Investment Act	8130		538,955	538,955
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160		180,775	180,775
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	14,940	302,989	317,929
<b>Total Federal Revenues</b>	8100	14,940	1,396,048	1,410,988
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	20,425,620		20,425,620
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621		339	339
Extended Opportunity Programs and Services(EOPS)	8622		497,054	497,054
Disabled Students Programs and Services(DSPS)	8623		531,955	531,955
Temporary Assistance for Needy Families (TANF)	8624		45,475	45,475
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		232,111	232,111
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,813,345	4,813,345

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	6,618,256		6,618,256
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	124,666		124,666
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	264,236		264,236
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	886,024	319,186	1,205,210
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,383,975	496,256	2,880,231
<b>Total State Revenues</b>	8600	30,702,777	6,935,721	37,638,498

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,733,952		10,733,952
Tax Allocation, Supplemental Roll	8812	510,354		510,354
Tax Allocation, Unsecured Roll	8813	644,413		644,413
Prior Years Taxes	8816	(10,644)		(10,644)
Education Revenues Augmentation Fund (ERAF)	8817	2,927,066		2,927,066
Redevelopment Agency Funds - Pass Through	8818	666,224		666,224
Redevelopment Agency Funds - Residual	8819	1,624,818		1,624,818
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	7,918	26,546	34,464
Other Contranct Services	8832			0
Sales and Commissions	8840	145,031		145,031
Rentals and Leases	8850	12,000	6,325	18,325
Interest and Investment Income	8860	181,926		181,926
Student Fees and Charges	8870			
Community Services Classes	8872	4,841		4,841
Dormitory	8873			0
Enrollment	8874	3,695,393		3,695,393
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	(14,403)	284,888	270,485
Instructional Materials Fees and Sales of Materials	8877	24,005		24,005
Insurance	8878			0
Student Records	8879	27,049		27,049
Nonresident Tuition	8880	621,399		621,399
Parking Services and Public Transportation	8881		272,285	272,285
Other Student Fees and Charges	8885	2,355		2,355
Other Local Revenues	8890	233,176	167,541	400,717
<b>Total Local Revenues</b>	8800	22,036,873	757,585	22,794,458
<b>Total Revenues</b>		52,754,590	9,089,354	61,843,944



## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		52,754,590	9,089,354	61,843,944

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	89,408			5,651		95,059
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,061,751	33,726	148,410	194,917		2,438,804
Business and Management	0500	694,725	61,664	3,011			759,400
Communications	0600	161,297	8,650	871			170,818
Computer and Information Science	0700	821,026		8,003	120,259		949,288
Education	0800	1,665,487	255,046	222,555	34,809		2,177,897
Engineering and Related Industrial Technology	0900	1,116,427	113,771	168,011	255,489		1,653,698
Fine and Applied Arts	1000	1,835,828	48,732	100,314	191,962		2,176,836
Foreign language	1100	585,422		5			585,427
Health	1200	1,385,892	336,101	59,371	8,858		1,790,222
Consumer Education And Home Economics	1300	650,487	3,178	214,602	206		868,473
Law	1400						0
Humanities(Letters)	1500	3,134,185	16,714	30,481	57,518		3,238,898
Library Science	1600	238,294					238,294
Mathematics	1700	3,252,429	72,406	42,112			3,366,947
Military Studies	1800						0
Physical Sciences	1900	1,863,131	198	20,547	18,608		1,902,484
Psychology	2000	467,500		712			468,212
Public Affairs and Services	2100	507,470	126,350	78,956	85,477		798,253
Social Sciences	2200	1,530,386	8,643	2,011	7,992		1,549,032
Commercial Services	3000	458,765	21,877	15,143	3,720		499,505
Interdisciplinary Studies	4900	1,824,700	19,687	2,790			1,847,177
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	606,639					606,639
<b>Sub-Total Instructional Activities</b>		24,951,249	1,126,743	1,117,905	985,466		28,181,363
<b>Total Expenditures for GF Activities*</b>		31,042,978	15,469,072	10,319,948	1,375,712	997,993	59,205,703

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,079,055	2,376,242	446,211	17,905		3,919,413
Course and Curriculum Development	6020	63,664	134,383	5,613			203,660
Academic / Faculty Senate	6030	21,572	51,881	20,491			93,944
Other Instructional Administration & Governance	6090	56,466	155,004	103,991	46,220		361,681
<b>Total Instructional Admin. &amp; Governance</b>		1,220,757	2,717,510	576,306	64,125	0	4,578,698
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120	154,202	624,082	76,628			854,912
Media	6130	241,928	1,037,663	202,688	1,085		1,483,364
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			323,182			323,182
Other Instructional Support Services	6190	78,856	149,320				228,176
<b>Total Instructional Support Services</b>		474,986	1,811,065	602,498	1,085	0	2,889,634
Admissions and Records	6200	288,385	681,411	361,627			1,331,423
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	336,293	923,304	27,446	195,862		1,482,905
Matriculation and Student Assessment	6320	51,776	544,745	74,779	3,258		674,558
Transfer Programs	6330						0
Career Guidance	6340			1,066			1,066
Other Student Counseling and Guidance	6390		194,434	21,343			215,777
<b>Total Student Counseling and Guidance</b>		388,069	1,662,483	124,634	199,120	0	2,374,306

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	35,118	87,908	97,233	(4,118)		216,141
Extended Opportunity Programs and Services (EOPS)	6430	39,525	525,258	23,615	10,508	10,450	609,356
Health Services	6440						0
Student Personnel Administration	6450	33,303	73,806	16,167			123,276
Financial Aid Administration	6460	197,687	546,508	118,842	10,587		873,624
Job Placement Services	6470	50,277	61,609	292,824	3,828		408,538
Veterans Services	6480	47,763	236,015	4,669			288,447
Miscellaneous Student Services	6490	68,102	164,010	2,702		929,875	1,164,689
<b>Total Other Student Services</b>		471,775	1,695,114	556,052	20,805	940,325	3,684,071
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	356,181	619,435	853,753	58,751		1,888,120
Custodial Services	6530	507,098	720,701	107,318			1,335,117
Grounds Maintenance and Repairs	6550	236,844	308,371	36,995			582,210
Utilities	6570			1,389,916			1,389,916
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	1,100,123	1,648,507	2,387,982	58,751	0	5,195,363
<b>Planning, Policymaking and Coordinations</b>	6600	336,824	683,952	113,702	(1,122)		1,133,356

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	24,717	32,713	149,591	560		207,581
Fiscal Operations	6720	415,001	969,614	1,791,007	10,151		3,185,773
Human Resources Management	6730	150,300	559,321	482,344	1,281		1,193,246
Noninstruct Staff Retirees' Benefits & Retirement *	6740	689,771	320,089				1,009,860
Staff Development	6750		45,356	51,852			97,208
Staff Diversity	6760						0
Logistical Services	6770	102,184	454,975	732,806	29,047		1,319,012
Management Information Systems	6780	337,479	676,028	439,037	6,443		1,458,987
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>1,719,452</b>	<b>3,058,096</b>	<b>3,646,637</b>	<b>47,482</b>	<b>0</b>	<b>8,471,667</b>
Community Services & Economic Development	6800						
Community Recreation	6810	1,055	10,975				12,030
Community Service Classes	6820			3,220			3,220
Community Use of Facilities	6830	33,480	75,733	405			109,618
Economic Development	6840	(1,418)	177,797	283,769			460,148
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	<b>6800</b>	<b>33,117</b>	<b>264,505</b>	<b>287,394</b>	<b>0</b>	<b>0</b>	<b>585,016</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	49,756	101,741				151,497
Child Development Centers	6920			435,028			435,028
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960	1,559	3,773	8,054			13,386
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	51,315	105,514	443,082	0	0	599,911
Auxiliary Operations	7000						
Contract Education	7010	748					748
Other Auxiliary Operations	7090	6,178	14,172	102,129		57,668	180,147
<b>Total Auxiliary Operations</b>	7000	6,926	14,172	102,129	0	57,668	180,895

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long-Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	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
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	0	0
<b>Sub-Total Non-Instructional Activities</b>		6,091,729	14,342,329	9,202,043	390,246	997,993	31,024,340
<b>Total Expenditures General Fund: activities *</b>		31,042,978	15,469,072	10,319,948	1,375,712	997,993	59,205,703

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: SOLANO

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$50,338,034
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	8,308.80		
	2. 2016-2017 Second Period Actual FTES	7,232.26		
	3. 2016-2017 Population change factor (C2/C1)	0.8704		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,430,970
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$45,430,970
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$45,430,970
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,166,241
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			16,758,398
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$44,924,639



For Actual Year: 2016-2017

Budget Year: 2017-2018

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	14,940		1,396,048	1,207,011	1,410,988	1,207,011
State Revenues	8600	30,702,777	27,690,313	6,935,721	12,650,290	37,638,498	40,340,603
Local Revenues	8800	22,036,873	22,923,965	757,585	750,000	22,794,458	23,673,965
<b>Total Revenues</b>		52,754,590	50,614,278	9,089,354	14,607,301	61,843,944	65,221,579
<b>EXPENDITURES:</b>							
Academic Salaries	1000	19,700,671	19,682,643	1,251,811	633,554	20,952,482	20,316,197
Classified Salaries	2000	8,888,442	9,724,403	1,698,662	1,543,120	10,587,104	11,267,523
Employee Benefits	3000	13,954,394	14,074,503	1,018,070	1,161,195	14,972,464	15,235,698
Supplies and Materials	4000	553,166	549,502	609,184	2,054,737	1,162,350	2,604,239
Other Operating Expenses and Services	5000	7,113,565	6,222,947	2,044,033	5,861,669	9,157,598	12,084,616
Capital Outlay	6000	142,594	183,668	1,233,118	2,211,419	1,375,712	2,395,087
<b>Total Expenditures</b>		50,352,832	50,437,666	7,854,878	13,465,694	58,207,710	63,903,360
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		2,401,758	176,612	1,234,476	1,141,607	3,636,234	1,318,219
<b>Other Financing Sources</b>	8900					0	0
<b>Other Outgo</b>	7000	89,454	30,000	908,539	1,141,607	997,993	1,171,607
<b>Net Increase/(Decrease) in Fund Balance</b>		2,312,304	146,612	325,937	0	2,638,241	146,612
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	10,769,973	13,082,280	1,375,392	1,701,042	12,145,365	14,783,322
Prior Years Adjustments	9020	3		(287)		(284)	
Adjusted Beginning Balance	9030	10,769,976		1,375,105		12,145,081	
<b>Ending Fund Balance, June 30</b>		13,082,280	13,228,892	1,701,042	1,701,042	14,783,322	14,929,934

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	176,693		191,556			
Local Revenues	8800	8,922,611	9,020,967	17,378,868	17,482,927		
<b>Total Revenues</b>		9,099,304	9,020,967	17,570,424	17,482,927	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					1,178,720	1,157,620
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	1,178,720	1,157,620
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,700,000	6,870,000	2,570,000	6,845,000	595,032	720,911
Debt Interest and Other Service Charges	7120	1,806,885	1,761,368	4,737,468	8,626,830	583,688	436,709
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	8,506,885	8,631,368	7,307,468	15,471,830	1,178,720	1,157,620
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(8,506,885)	(8,631,368)	(7,307,468)	(15,471,830)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		592,419	389,599	10,262,956	2,011,097	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	9,200,758	9,793,177	5,172,567	15,729,310	0	168,681
Prior Years Adjustments	9020			293,787		168,681	
Adjusted Beginning Balance	9030	9,200,758		5,466,354		168,681	
<b>Ending Fund Balance, June 30</b>		9,793,177	10,182,776	15,729,310	17,740,407	168,681	168,681

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					71,049	63,650
State Revenues	8600					676,836	698,122
Local Revenues	8800					151,664	69,350
<b>Total Income</b>		0	0	0	0	899,549	831,122
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					557,679	528,433
Employee Benefits	3000					240,445	256,618
Supplies and Materials	4000					31,779	30,000
Other Operating Expenses and Services	5000					9,778	5,000
Capital Outlay	6000					9,239	3,000
<b>Total Expenditures</b>		0	0	0	0	848,920	823,051
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	50,629	8,071
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					11,891	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	38,738	8,071
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	9,702	48,439
Prior Years Adjustments	9020					(1)	
Adjusted Beginning Balance	9030	0		0		9,701	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	48,439	56,510

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	8,038,968	3,206,000				
Local Revenues	8800	598,256	585,000	90,609,384	1,782,000		
<b>Total Income</b>		8,637,224	3,791,000	90,609,384	1,782,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			269,806	304,527		
Employee Benefits	3000			116,157	131,838		
Supplies and Materials	4000			10,768	9,784		
Other Operating Expenses and Services	5000	3,679		837,315	248,920		
Capital Outlay	6000	6,624,708	2,964,000	43,170,401	44,595,324		
<b>Total Expenditures</b>		6,628,387	2,964,000	44,404,447	45,290,393	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		2,008,837	827,000	46,204,937	(43,508,393)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000			1,178,720	1,157,620		
<b>Net Increase/(Decrease) in Fund Balance</b>		2,008,837	827,000	45,026,217	(44,666,013)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,822,602	4,831,440	64,363,783	109,390,000		0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	2,822,603		64,363,783		0	
<b>Ending Fund Balance, June 30</b>		4,831,440	5,658,440	109,390,000	64,723,987	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	1,739	1,700				
Other Financing Sources	8900						
<b>Total Income</b>		1,739	1,700	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,739	1,700	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	56	100				
Capital Outlay	6000						
<b>Total Expenditures</b>		56	100	0	0	0	0
<b>Net Profit or Loss</b>		1,683	1,600	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,683	1,600	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	969,432	971,115		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	969,432		0		0	
<b>Ending Fund Balance, June 30</b>		971,115	972,715	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	111,694	100,000				
Other Financing Sources	8900						
Total Income		111,694	100,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	249,648	90,000				
Capital Outlay	6000						
Total Expenditures		249,648	90,000	0	0		
Net Profit or Loss		(137,954)	10,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(137,954)	10,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	661,015	523,060		0		
Prior Years Adustments	9020	(1)					
Adjusted Beginning Balance	9030	661,014		0			
Ending Fund Balance, June 30		523,060	533,060	0	0		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	72,592	94,250			93,498	94,000
<b>Total Income</b>		72,592	94,250	0	0	93,498	94,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	13,984	9,250				
Other Operating Expenses and Services	5000	29,076	17,270			283	300
Capital Outlay	6000		2,000				
<b>Total Expenditures</b>		43,060	28,520	0	0	283	300
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		29,532	65,730	0	0	93,215	93,700
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	17,900	147,204				
<b>Net Increase/(Decrease) in Fund Balance</b>		11,632	(81,474)	0	0	93,215	93,700
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	176,524	188,156		0	229,574	322,789
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	176,524		0		229,574	
<b>Ending Fund Balance, June 30</b>		188,156	106,682	0	0	322,789	416,489

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<b>REVENUES:</b>							
Federal Revenues	8100	9,015,260	10,460,000				
State Revenues	8600	689,248	842,000				
Local Revenues	8800					578,881	320,089
<b>Total Income</b>		9,704,508	11,302,000	0	0	578,881	320,089
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					500	500
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	500	500
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,704,508	11,302,000	0	0	578,381	319,589
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	9,632,726	11,305,178				
<b>Net Increase/(Decrease) in Fund Balance</b>		71,782	(3,178)	0	0	578,381	319,589
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(8,113)	64,722	254,508	254,508	2,797,971	3,376,352
Prior Years Adjustments	9020	1,053					
Adjusted Beginning Balance	9030	(7,060)		254,508		2,797,971	
<b>Ending Fund Balance, June 30</b>		64,722	61,544	254,508	254,508	3,376,352	3,695,941

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2016-2017

Budget Year: 2017-2018

## Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			310,263	330,000
<b>Total Income</b>		0	0	310,263	330,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			32,283	36,000
Employee Benefits	3000			191	200
Supplies and Materials	4000			81,596	76,000
Other Operating Expenses and Services	5000			178,926	190,000
Capital Outlay	6000			3,874	
<b>Total Expenditures</b>		0	0	296,870	302,200
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	13,393	27,800
<b>Other Financing Sources</b>	8900			8,602	12,358
<b>Other Outgo</b>	7000			4,959	4,600
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	17,036	35,558
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,087,317	1,104,352
Prior Years Adjustments	9020			(1)	
Adjusted Beginning Balance	9030	0		1,087,316	
<b>Ending Fund Balance, June 30</b>		0	0	1,104,352	1,139,910

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	42	REVENUE BOND CONSTRUCTION FUND	1,178,720
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	8,602

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**

**Lottery Actual Report**

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 280

Name: SOLANO

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		886,024			319,186	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		187,676		187,676		187,676
Classified Salaries	2000		121,943		121,943		121,943
Employee Benefits	3000		158,923		158,923		158,923
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	319,186	319,186
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	319,186	319,186
Other Operating Expenses and Services	5000		417,482		417,482		417,482
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	886,024	0	886,024	319,186	1,205,210
<b>Ending Balance</b>					0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 280

Name: SOLANO

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		1,175,300			386,400	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000		187,676		187,676		187,676
Classified Salaries	2000		121,943		121,943		121,943
Employee Benefits	3000		158,923		158,923		158,923
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	386,400	386,400
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	386,400	386,400
Other Operating Expenses and Services	5000		706,758		706,758		706,758
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,175,300	0	1,175,300	386,400	1,561,700
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 280

Name: SOLANO

EPA Revenue	6,618,256
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

For Actual Year: 2016-2017      Budget Year: 2017-2018      District ID: 280      Name: SOLANO

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

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

Yes

Explain Yes or No

District expects to address increase in PERS and STRS with reserves.