California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

District: SOLANO **District Code:** 280

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

District Chief Business Officer — Date: 10/12/21

District Superintendent — Date: 10-12-21

Contact: Susan Wheet

(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, 2021. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 280 Name: SOLANO

Academic Salaries	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	10,540,315	10,626,849		10,626,849
Other	1300	6,084,061	6,096,777		6,096,777
Total Instructional Salaries		16,624,376	16,723,626	0	16,723,626
Non-Instructional Salaries					
Contract or Regular	1200		3,262,084	31,794	3,293,878
Other	1400		194,719		194,719
Total Non-Instructional Salaries		0	3,456,803	31,794	3,488,597
Total Academic Salaries		16,624,376	20,180,429	31,794	20,212,223
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,273,686	95,982	8,369,668
Other	2300		152,120	6,124	158,244
Total Non-Instructional Salaries		0	8,425,806	102,106	8,527,912
Instructional Aides					
Regular Status	2200	822,407	844,801		844,801
Other	2400	77,539	77,539		77,539
Total Instructional Aides		899,946	922,340	0	922,340
Total Classified Salaries		899,946	9,348,146	102,106	9,450,252
Employee Benefits	3000	10,402,159	16,040,868		16,040,868
Supplies and Materials	4000		239,011		239,011
Other Operating Expenses	5000	135,772	5,204,528	77,469	5,281,997
Equipment Replacement	6420		19,033		19,033
Total Expenditures Prior to Exclusions		28,062,253	51,032,015	211,369	51,243,384

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021 Budget Year: 2021-2022 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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	**Object Code**				
Rents and Leases	5060		100,770		100,770
Lottery Expenditures					
Academic Salaries	1000	1,640,379			0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021   Budget Year: 2021-2022

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

District ID: 280   Name: SOLANO

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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
Total Exclusions		1,640,379	100,770	0	100,770
Total for ECS 84362, 50% Law		26,421,874	50,931,245	211,369	51,142,614
Percent of CEE (Instructional Salary Cost / Total CEE)		51.88%	100.00%		
50% of Current Expense of Education			25,465,622		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		26,421,874	50,931,245	211,369	51,142,614
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		28,062,253	51,032,015	211,369	51,243,384
Capital Expenditures	6000	21,408	64,045		64,045
Equipment Replacement (Back out)	6420		(19,033)	0	(19,033)
Total Unrestricted General Fund Expenditures		28,083,661	51,077,027	211,369	51,288,396

CALIFORNIA COMMUNITY COLLEGES — Governmental Funds Group

COMBINED BALANCE SHEET — 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021 — District ID: 280 — Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	23,425,558	2,430,034	25,855,592
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	2,776,258		2,776,258
Investments (at cost)	9120			0
Accounts Receivable	9130	9,502,286	8,658,163	18,160,449
Due from Other Funds	9140	514,214		514,214
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	748,047	71,080	819,127
TOTAL ASSETS		36,966,363	11,159,277	48,125,640
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,442,166	386,705	1,828,871
Accrued Salaries and Wages Payable	9520	2,863,483	379,256	3,242,739
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	69,904	636	70,540
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,811,343	7,210,940	10,022,283
TOTAL LIABILITIES		7,186,896	7,977,537	15,164,433

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021 District ID: 280 Name: SOLANO

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	14,285,878	3,181,740	17,467,618
Total Designated Fund Balance		14,285,878	3,181,740	17,467,618
Uncommitted Fund Balance	9790	15,493,589		15,493,589
TOTAL FUND EQUITY		29,779,467	3,181,740	32,961,207
TOTAL LIABILITIES AND FUND EQUITY		36,966,363	11,159,277	48,125,640

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, 2021

District ID: 280 Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,423,692		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	(92)		
Due from Other Funds	9140			
TOTAL ASSETS		18,423,600	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,680,215		
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		5,680,215	0	0

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, 2021

District ID: 280 Name: SOLANO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	12,743,385		
Assigned Fund Balance	9754			
Total Designated Fund Balance		12,743,385	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		12,743,385	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,423,600	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**

COMBINED BALANCE SHEET — **33 Child Development Fund** — **39 Other Special Revenue Fund**

For Year Ended June 30, 2021 — District ID: 280 — Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			123778			
Investments (at cost)	9120						
Accounts Receivable	9130			41,634			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	165,412	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			(278)			
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			26,132			
TOTAL LIABILITIES		0	0	25,854	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds:

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, 2021

District ID: 280 Name: SOLANO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	139,558	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	139,558	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	139,558	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	165,412	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 280 Name: SOLANO

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,499,381	51,659,008	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	6,787,652		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		8,287,033	51,659,008	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,232,621	3,062,916	
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		1,232,621	3,062,916	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2021 District ID: 280 Name: SOLANO

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713	91,064	5,357,587	
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		91,064	5,357,587	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	6,963,348		
Committed Fund Balance	9753		43,238,505	
Assigned Fund Balance	9754			
Total Designated Fund Balance		6,963,348	43,238,505	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,054,412	48,596,092	0
TOTAL LIABILITIES AND FUND EQUITY		8,287,033	51,659,008	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2021 District ID: 280 Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund
53 Farm Operations Fund
59 Other Enterprise Fund

District ID: 280 Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2021 District ID: 280 Name: SOLANO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 280 Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	846,044	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(83,333)	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		762,711	0

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021 District ID: 280 Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 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

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021 District ID: 280 Name: SOLANO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	762,711	
Assigned Fund Balance	9754		
Total Designated Fund Balance		762,711	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		762,711	0
TOTAL LIABILITIES AND FUND EQUITY		762,711	0

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021 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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112		44,952	193,612					
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	207,565			656,561		5,257,475		
Investments (at cost)	9120								
Accounts Receivable	9130				(39,988)				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		207,565	44,952	193,612	616,573	0	5,257,475	0	0

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021 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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	429			3,221				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	13,910	44,952	193,612	(5,609)				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				592,183				
Total Current Liabilities and Deferred Revenue		14,339	44,952	193,612	589,795	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	14,339	44,952	193,612	589,795	0	0	0	0

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021 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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751						5,257,475		
Restricted Fund Balance	9752								
Committed Fund Balance	9753	43,277			26,778				
Assigned Fund Balance	9754								
Total Designated Fund Balance		43,277	0	0	26,778	0	5,257,475	0	0
Uncommitted(Unrestricted) Fund Balance	9790	149,949							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		193,226	0	0	26,778	0	5,257,475	0	0
TOTAL LIABILITIES AND FUND EQUITY		207,565	44,952	193,612	616,573	0	5,257,475	0	0

For Actual Year: 2020-2021 District ID: 280 Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,695	2,695
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		3,920,307	3,920,307
Veterans Education	8160		919	919
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		411,624	411,624
Total Federal Revnues	8100	0	4,335,545	4,335,545
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	21,446,527		21,446,527
Other General Apportionment	8613	3,307,171		3,307,171
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624		42,719	42,719
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,082,169	7,082,169

For Actual Year: 2020-2021 District ID: 280 Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	9,306,152		9,306,152
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		2,359,492	2,359,492
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	104,430		104,430
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	303,420		303,420
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,640,379	743,649	2,384,028
State Mandated Costs	8685	211,794		211,794
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	3,093,252	7,100	3,100,352
Total State Revenues	8600	39,413,125	10,235,129	49,648,254

Details of General Fund Revenue

For Actual Year: 2020-2021 District ID: 280 Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	13,933,956		13,933,956
Tax Allocation, Supplemental Roll	8812	180,383		180,383
Tax Allocation, Unsecured Roll	8813	529,839		529,839
Prior Years Taxes	8816	59,631		59,631
Education Revenues Augmentation Fund (ERAF)	8817	3,188,542		3,188,542
Redevelopment Agency Funds - Pass Through	8818	87,913		87,913
Redevelopment Agency Funds - Residual	8819	1,885,979		1,885,979
Redevelopment Agency Funds - Asset Liquidation	8819.1	221,958		221,958
Contributions, Gifts, Grants, and Endowments	8820		1,110	1,110
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840		30,439	30,439
Rentals and Leases	8850	14,400	88,279	102,679
Interest and Investment Income	8860	576,273	43	576,316
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	3,756,371		3,756,371
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-627470		-627470
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		(32,883)	(32,883)
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	34,153		34,153
Nonresident Tuition	8880	338,450		338,450
Parking Services and Public Transportation	8881		(8,459)	(8,459)
Other Student Fees and Charges	8885	105,008	953	105,961
Other Local Revenues	8890	113,140	33,647	146,787
Total Local Revenues	8800	24,398,526	113,129	24,511,655
Total Revenues		63,811,651	14,683,803	78,495,454

For Actual Year: 2020-2021 District ID: 280 Name: SOLANO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	10,120	491,329	501,449
Total Other Financing Sources	8900	10,120	491,329	501,449
Total Revenues and Other Financing Sources		63,821,771	15,175,132	78,996,903

CALIFORNIA COMMUNITY COLLEGES **Expend by Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 280 Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits Instructional	Salaries and Benefits Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Agriculture and Natual Resources	0100	116,561					116,561
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	30,432					30,432
Biological Sciences	0400	2,797,695	34,270	127,161	445,322		3,404,448
Business and Management	0500	745,572	110,780				856,352
Communications	0600	178,266	3,907				182,173
Computer and Information Science	0700	640,292		2,855			643,147
Education	0800	2,029,472	204,372	215,244	56,952		2,506,040
Engineering and Related Industrial Technology	0900	1,867,199	150,972	336,964	684,783		3,039,918
Fine and Applied Arts	1000	1,780,164	34,535	77,058	66,364		1,958,121
Foreign language	1100	426,449					426,449
Health	1200	1,714,013	82,331	83,189	87,099		1,966,632
Consumer Education And Home Economics	1300	958,687		12,265	8,790		979,742
Law	1400						0
Humanities(Letters)	1500	2,799,088		(320)			2,798,768
Library Science	1600	273,841					273,841
Mathematics	1700	2,734,461					2,734,461
Military Studies	1800						0
Physical Sciences	1900	2,067,339		5,882			2,073,221
Psychology	2000	627,422					627,422
Public Affairs and Services	2100	598,735	45,275	91,884	106,387		842,281
Social Sciences	2200	1,460,807		36			1,460,843
Commercial Services	3000	354,224	3,220	22,235	4,951		384,630
Interdisciplinary Studies	4900	3,545,133	91,416	2,127	11,000		3,649,676
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	464,523					464,523
Sub-Total Instructional Activites		28,210,375	761,078	976,580	1,471,648		31,419,681
Total Expenditures for GF Activities*		28,212,147	21,898,825	8,408,596	2,472,136	3,743,434	64,735,138

*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

For Actual Year: 2020-2021 Budget Year: 2021-2022

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 280 Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses	Capital Outlay	Other Outgo	Total
		Instructional	Non Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		3,362,227	199,274	6,501		3,568,002
Course and Curriculum Development	6020		238,612	37,692			276,304
Academic / Faculty Senate	6030		196,920	9,820			206,740
Other Instructional Administration & Governance	6090		235,197				235,197
Total Instructional Admin. & Governance		0	4,032,956	246,786	6,501	0	4,286,243
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		527,980	108,575	50,432		686,987
Media	6130						0
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150			455,905			455,905
Other Instructional Support Services	6190		16,238	10,263			26,501
Total Instructional Support Services		0	544,218	574,743	50,432	0	1,169,393
Admissions and Records	6200		1,311,735	19,623			1,331,358
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,171,522	105,747	48,605		1,325,874
Matriculation and Student Assessment	6320		71,248				71,248
Transfer Programs	6330		83,864	7,000			90,864
Career Guidance	6340			4,513			4,513
Other Student Counseling and Guidance	6390		401,403				401,403
Total Student Couseling and Guidance		0	1,728,037	117,260	48,605	0	1,893,902

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: 2020-2021 Budget Year: 2021-2022 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	1,772	215,351	8,752			225,875
Disabled Student Programs and Services (DSPS)	6420		536,982	106,200			643,182
Extended Opportunity Programs and Services (EOPS)	6430		320,775	1,997			322,772
Health Services	6440		8,630	14,812	28,808		52,250
Student Personnel Administration	6450		89,307				89,307
Financial Aid Administration	6460		869,363	341,181			1,210,544
Job Placement Services	6470		129,490				129,490
Veterans Services	6480		222,965	2,745			225,710
Miscellaneous Student Services	6490		505,509	61,036			566,545
Total Other Student Services		1,772	2,898,372	536,723	28,808	0	3,465,675
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		916,788	957,960	13,557		1,888,305
Custodial Services	6530		1,592,212	62,097			1,654,309
Grounds Maintenance and Repairs	6550		639,752	34,943			674,695
Utilities	6570			1,972,796			1,972,796
Other Operations and Maintenance of Plant	6590		236,073	92,785			328,858
Total Operation and Maintenance of Plant	6500	0	3,384,825	3,120,581	13,557	0	6,518,963
Planning, Policymaking and Coordinations	6600		1,210,098	409,686			1,619,784

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

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 280 Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits Instructional	Salaries and Benefits Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
General Institutional Support Services	6700						
Community Relations	6710		94,304	2,592			96,896
Fiscal Operations	6720		1,685,886	75,091	3,355		1,764,332
Human Resourses Management	6730		615,906	675,041	2,023		1,292,970
Noninstruct Staff Retirees' Benefits & Retirement *	6740		17,986				17,986
Staff Development	6750		558,416				558,416
Staff Diversity	6760						0
Logistical Services	6770		388,394	397,979	112,903		899,276
Management Information Systems	6780		2,024,450	745,893	291,053		3,061,396
Other General Institutional Support Services	6790			5,282			5,282
Total General Institutional Support Services	6700	0	5,385,342	1,901,878	409,334	0	7,696,554
Community Services & Economic Development	6800						
Community Recreation	6810			11,369			11,369
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		227,088	294,946			522,034
Total Community Services	6800	0	227,088	306,315	0	0	533,403

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 280 Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses	Capital Outlay	Other Outgo	Total
		Instructional	Non Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910		42,186				42,186
Child Development Centers	6920		328,267	28,609			356,876
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			77,855			77,855
Student and Co-Curricular Activities	6960			14,017			14,017
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	370,453	120,481	0	0	490,934
Auxiliary Operations	7000						
Contract Education	7010		42,705	16,700			59,405
Other Auxiliary Operations	7090			57,920			57,920
Total Auxiliary Operations	7000	0	42,705	74,620	0	0	117,325

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year: 2021-2022 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		1,918	270	443,251		445,439
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			3,050			3,050
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	3,050	0	0	3,050
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					595,784	595,784
Student Aid	7320					3,147,650	3,147,650
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,743,434	3,743,434
Sub-Total Non-Instructional Activites		1,772	21,137,747	7,432,016	1,000,488	3,743,434	33,315,457
Total Expenditures General Fund: activities *		28,212,147	21,898,825	8,408,596	2,472,136	3,743,434	64,735,138

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

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2021-2022**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: SOLANO

I.	2021-2022 Appropriations Limit:				
	A.	2020-2021 Appropriations Limit:			$51,773,471
	B.	2021-2022 Price Factor:	1.0573		
	C.	Population factor:			
		1. 2019-2020 Second Period Actual FTES	7,004.79		
		2. 2020-2021 Second Period Actual FTES	6,499.75		
		3. 2020-2021 Population change factor (C2/C1)	0.9279		
	D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			$50,793,330
	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)			$50,793,330
	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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			$50,793,330
II.	2021-2022 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			25,957,300
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
	C.	Local Property taxes			20,088,202
	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.	2021-2022 Appropriations Subject to Limit			$46,045,502

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Governmental Funds Group

10 General Fund

280 SOLANO

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			4,335,545	16,666,811	4,335,545	16,666,811
State Revenues	8600	39,413,125	20,571,222	10,235,129	15,281,552	49,648,254	35,852,774
Local Revenues	8800	24,398,526	36,106,245	113,129	485,000	24,511,655	36,591,245
Total Revenues		63,811,651	56,677,467	14,683,803	32,433,363	78,495,454	89,110,830
EXPENDITURES:							
Academic Salaries	1000	20,981,293	22,272,601	1,772,261	1,553,294	22,753,554	23,825,895
Classified Salaries	2000	8,681,183	10,520,559	1,594,952	2,042,915	10,276,135	12,563,474
Employee Benefits	3000	16,040,746	15,768,761	1,040,537	924,420	17,081,283	16,693,181
Supplies and Materials	4000	254,410	607,245	658,207	2,247,953	912,617	2,855,198
Other Operating Expenses and Services	5000	5,287,131	6,158,770	2,208,848	44,856,154	7,495,979	51,014,924
Capital Outlay	6000	64,045	71,950	2,408,091	2,012,989	2,472,136	2,084,939
Total Expenditures		51,308,808	55,399,886	9,682,896	53,637,725	60,991,704	109,037,611
Excess /(Deficiency) of Revenues over Expenditures		12,502,843	1,277,581	5,000,907	(21,204,362)	17,503,750	(19,926,781)
Other Financing Sources	8900	10,120		491,329		501,449	0
Other Outgo	7000	33,439	300,794	3,709,995	2,062,955	3,743,434	2,363,749
Net Increase/(Decrease) in Fund Balance		12,479,524	976,787	1,782,241	(23,267,317)	14,261,765	(22,290,530)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,866,811	29,779,466	1,311,019	3,561,560	20,177,830	33,341,026
Prior Years Adustments	9020	(1,566,869)		468,300		(1,098,569)	
Adjusted Beginning Balance	9030	17,299,942		1,779,319		19,079,261	
Ending Fund Balance, June 30		29,779,466	30,756,253	3,561,560	(19,705,757)	33,341,026	11,050,496

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	707,061					
Local Revenues	8800	18,506,870	20,289,418				
Total Revenues		19,213,931	20,289,418	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	4,311,375					
Other Incoming Transfers	8983	894,778					
Total Other Financing Sources		5,206,153	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,356,801	7,559,560				
Debt Interest and Other Service Charges	7120	15,503,251	14,051,798				
Transfers Outgoing	7300 & 7400	4,311,375					
Reserve for Contingencies	7900						
Total Other Outgo	7000	26,171,427	21,611,358	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,965,274)	(21,611,358)	0	0	0	0
Net Increase/Decrease In Fund Balance		(1,751,343)	(1,321,940)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,400,851	12,743,386	0	0	168,681	168,681
Prior Years Adustments	9020	(6,906,122)					
Adjusted Beginning Balance	9030	14,494,729		0		168,681	
Ending Fund Balance, June 30		12,743,386	11,421,446	0	0	168,681	168,681

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Governmental Funds Group

30 Special Revenue Funds -- Part 1

280 SOLANO

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND Actual	FUND: 31 BOOKSTORE FUND Budget	FUND 32 CAFETERIA FUND Actual	FUND 32 CAFETERIA FUND Budget	FUND 33 CHILD DEVELOPMENT FUND Actual	FUND 33 CHILD DEVELOPMENT FUND Budget
REVENUES:							
Federal Revenues	8100					99,729	116,943
State Revenues	8600					730,724	860,821
Local Revenues	8800					172,414	106,628
Total Income		0	0	0	0	1,002,867	1,084,392
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					684,507	663,936
Employee Benefits	3000					288,722	303,130
Supplies and Materials	4000					28,489	62,074
Other Operating Expenses and Services	5000					5,794	6,210
Capital Outlay	6000						49,042
Total Expenditures		0	0	0	0	1,007,512	1,084,392
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(4,645)	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(4,645)	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	(696,081)	144,226
Prior Years Adustments	9020					844,952	
Adjusted Beginning Balance	9030	0		0		148,871	
Ending Fund Balance, June 30		0	0	0	0	144,226	144,226

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2020-2021 Budget Year: 2021-2022

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Governmental Funds Group

40 Capital Projects Funds

280 SOLANO

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	16,506,662	401,563				
Local Revenues	8800	747,856	500,000	365,469	300,000		
Total Income		17,254,518	901,563	365,469	300,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			351,312	403,540		
Employee Benefits	3000			142,701	164,828		
Supplies and Materials	4000			671	3,945		
Other Operating Expenses and Services	5000	363,424	485,000	106,990	187,042		
Capital Outlay	6000	14,835,583	416,563	7,550,628	23,465,126		
Total Expenditures		15,199,007	901,563	8,152,302	24,224,481	0	0
Excess /(Deficiency) of Revenues over Expenditures		2,055,511	0	(7,786,833)	(23,924,481)	0	0
Other Financing Sources	8900			30,000,000			
Other Outgo	7000			126,000			
Net Increase/(Decrease) in Fund Balance		2,055,511	0	22,087,167	(23,924,481)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	3,676,908	7,054,412	26,515,914	48,596,091	0	0
Prior Years Adustments	9020	1,321,993		(6,990)			
Adjusted Beginning Balance	9030	4,998,901		26,508,924		0	
Ending Fund Balance, June 30		7,054,412	7,054,412	48,596,091	24,671,610	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

280 SOLANO

Enterprise Funds

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

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				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

Proprietary Funds Group

60 Enterprise Funds Group

280 SOLANO

For Actual Year: 2020-2021 Budget Year: 2021-2022

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	7,705	7,500				
Other Financing Sources	8900						
Total Income		7,705	7,500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	83,955	1,000				
Capital Outlay	6000						
Total Expenditures		83,955	1,000	0	0		
Net Profit or Loss		(76,250)	6,500	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(76,250)	6,500	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	788,470	762,711		0		
Prior Years Adustments	9020	50,491					
Adjusted Beginning Balance	9030	838,961		0			
Ending Fund Balance, June 30		762,711	769,211	0	0		

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

280 SOLANO

For Actual Year: 2020-2021 Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	13,438	13,438	22,476	21,000	191,762	189,000
Total Income		13,438	13,438	22,476	21,000	191,762	189,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,037					
Other Operating Expenses and Services	5000	6,548	23,468				
Capital Outlay	6000						
Total Expenditures		7,585	23,468	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,853	(10,030)	22,476	21,000	191,762	189,000
Other Financing Sources	8900	41,476	41,476				
Other Outgo	7000	1,500					
Net Increase/(Decrease) In Fund Balance		45,829	31,446	22,476	21,000	191,762	189,000
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	95,107	193,226	22,332	0	372,481	193,612
Prior Years Adustments	9020	52,290		(44,808)		(370,631)	
Adjusted Beginning Balance	9030	147,397		(22,476)		1,850	
Ending Fund Balance, June 30		193,226	224,672	0	21,000	193,612	382,612

For Actual Year: 2020-2021 Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	10,212,944	11,198,918				
State Revenues	8600	1,083,241	1,071,148				
Local Revenues	8800	8				590,084	
Total Income		11,296,193	12,270,066	0	0	590,084	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	488					
Capital Outlay	6000						
Total Expenditures		488	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		11,295,705	12,270,066	0	0	590,084	0
Other Financing Sources	8900						
Other Outgo	7000	11,268,423					
Net Increase/(Decrease) In Fund Balance		27,282	12,270,066	0	0	590,084	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(1,115,140)	26,778	703,487	0	3,055,977	5,257,475
Prior Years Adustments	9020	1,114,636		(703,487)		1,611,414	
Adjusted Beginning Balance	9030	(504)		0		4,667,391	
Ending Fund Balance, June 30		26,778	12,296,844	0	0	5,257,475	5,257,475

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

280 SOLANO

Fiduciary Funds Group

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

For Actual Year: **2020-2021**

District ID: 280 Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
21	BOND INTEREST AND REDEMPTION FUND	11	UNRESTRICTED SUBFUND	4,311,375
11	UNRESTRICTED SUBFUND	21	BOND INTEREST AND REDEMPTION FUND	4,311,375

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

District ID: 280 Name: SOLANO

Activity Classification	**Object Code**	**Unrestricted**			**Restricted Prop 20**			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					491,141		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			491,141		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,640,379			743,649		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	1,640,379			1,640,379			1,640,379
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	133,440		133,440
Noninstructional Supplies & Mtrls	4400				0	2097		2,097
Total Supplies and Materials		0	0	0	0	135,537		135,537
Other Operating Expenses and Services	5000				0	104,685		104,685
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,640,379	0	0	1,640,379	240,222		1,880,601
Ending Balance					0	994,568		994,568

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

District ID: 280 Name: SOLANO

Activity Classification	**Object Code**	**Unrestricted**			**Restricted Prop 20**			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,249,875		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			1,249,875		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,203,523			743,950		
		Instructional & Institutional Unrestricted				**Instructional Materials Proposition 20**		**Total**
	Object Code	**Instructional Activities** (AC 0100-5900)	**Support Activities** (AC 6000-6700)	**Support Activities** (AC 6800-7390)	**Total** Unrestricted	**Instructional** (AC 0100-4900)	**Support Activities** (AC 7320)	
Expenditures								
Academic Salaries	1000	1,203,523			1,203,523			1,203,523
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
Other Operating Expenses and Services	5000				0			0
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,203,523	0	0	1,203,523	0		1,203,523
Ending Balance					0	1,993,825		

Details of Education Protection Account

For Actual Year: 2020-2021 District ID: 280 Name: SOLANO

EPA Revenue	9,306,152

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
TOTAL					

For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 280 Name: SOLANO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	2,986,309	2,308,736	5,295,045	N/A	N/A
2021-22	3,128,690	2,555,224	5,683,914	388,869	7.34%
2022-23	3,637,750	2,998,345	6,636,095	952,181	16.75%
2023-24	3,743,704	3,203,901	6,947,605	311,510	4.69%
2024-25	3,849,658	3,367,520	7,217,178	269,573	3.88%
2025-26	3,955,611	3,460,204	7,415,815	198,637	2.75%

Does the district have a plan to fund these expenses through 2025-26?

Yes

Explain Yes or No

District plans to continue to fund the STRS and PERS increases with reserves, and has set aside $4.525M to support this plan (SCCD Fund 7901-Designated Reserve: PERS/STRS).