

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2021-2022)  
(Budget Report for Fiscal Year 2022-2023)

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

10/10/2022

\_\_\_\_\_  
Date



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

10/10/22

\_\_\_\_\_  
Date

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

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 280

Name: SOLANO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	10,729,751	10,729,751		10,729,751
Other	1300	6,725,738	6,734,018		6,734,018
<b>Total Instructional Salaries</b>		17,455,489	17,463,769	0	17,463,769
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,352,024		3,352,024
Other	1400		454,739		454,739
<b>Total Non-Instructional Salaries</b>		0	3,806,763	0	3,806,763
<b>Total Academic Salaries</b>		17,455,489	21,270,532	0	21,270,532
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		8,544,926	181,877	8,726,803
Other	2300		448,938		448,938
<b>Total Non-Instructional Salaries</b>		0	8,993,864	181,877	9,175,741
<b>Instructional Aides</b>					
Regular Status	2200	744,534	744,534		744,534
Other	2400	131,904	131,904		131,904
<b>Total Instructional Aides</b>		876,438	876,438	0	876,438
<b>Total Classified Salaries</b>		876,438	9,870,302	181,877	10,052,179
<b>Employee Benefits</b>	3000	9,636,043	16,611,546	77,915	16,689,461
<b>Supplies and Materials</b>	4000				0
<b>Other Operating Expenses</b>	5000	263,803	5,782,615	27,793	5,810,408
<b>Equipment Replacement</b>	6420		59,708		59,708
<b>Total Expenditures Prior to Exclusions</b>		28,231,773	53,594,703	287,585	53,882,288

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		(13)		(13)
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		154,038		154,038
Lottery Expenditures					
Academic Salaries	1000	1,070,643			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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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>		1,070,643	154,025	0	154,025
<b>Total for ECS 84362, 50% Law</b>		27,161,130	53,440,678	287,585	53,728,263
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.82%	100.00%		
<b>50% of Current Expense of Education</b>			26,720,339		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		27,161,130	53,440,678	287,585	53,728,263
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		28,231,773	53,594,703	287,585	53,882,288
<b>Capital Expenditures</b>	6000	110,492	244,931		244,931
<b>Equipment Replacement (Back out)</b>	6420		(59,709)	0	(59,709)
<b>Total Unrestricted General Fund Expenditures</b>		28,342,265	53,779,925	287,585	54,067,510

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	11	12	10
		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	33,871,636	11,071,465	44,943,101
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	5,063,328	6,285,720	11,349,048
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	386,760	110,201	496,961
<b>TOTAL ASSETS</b>		39,321,724	17,467,386	56,789,110
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,710,258	395,742	2,106,000
Accrued Salaries and Wages Payable	9520	1,191,206	(550)	1,190,656
Compensated Absences Payable Current	9530	1,619,583		1,619,583
Due to Other Funds	9540	220,355	67,044	287,399
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,151,303	14,395,837	16,547,140
<b>TOTAL LIABILITIES</b>		6,892,705	14,858,073	21,750,778

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,609,313	2,609,313
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	14,285,877		14,285,877
Total Designated Fund Balance		14,285,877	2,609,313	16,895,190
Uncommitted Fund Balance	9790	18,143,142		18,143,142
<b>TOTAL FUND EQUITY</b>		32,429,019	2,609,313	35,038,332
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		39,321,724	17,467,386	56,789,110

- 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, 2022

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	22,411,726		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	(92)		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		22,411,634	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,416,367		
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>		3,416,367	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2022

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	18,995,267		
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		18,995,267	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		18,995,267	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		22,411,634	0	0



- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			88,211			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			27,713			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	115,924	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			437			
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			
<b>TOTAL LIABILITIES</b>		0	0	26,569	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	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
<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	89,355	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	89,355	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	89,355	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	115,924	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,532,253	85,061,899	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	369,709	(42,880)	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	1,236		
<b>TOTAL ASSETS</b>		5,903,198	85,019,019	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	20,721	2,585,803	
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>		20,721	2,585,803	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	41	42	43
		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			
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	5,882,477	82,433,216	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		5,882,477	82,433,216	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		5,882,477	82,433,216	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,903,198	85,019,019	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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				
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>		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<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				
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise 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	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>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA	61	69
	(Object)	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	851,872	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	(83,332)	
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>		768,540	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		
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
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA	61	69
	(Object)	Self-Insurance Fund	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		
Committed Fund Balance	9753	768,540	
Assigned Fund Balance	9754		
Total Designated Fund Balance		768,540	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>		768,540	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		768,540	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112		70,568	258,563					
Cash With Fiscal Agents	9113					751			
Revolving Cash Accounts	9114	246,244			34,562				
Investments (at cost)	9120						4,924,268		
Accounts Receivable	9130	(2,555)			(9,074)				
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	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		243,689	70,568	258,563	25,488	751	4,924,268	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	198			3,221				
Accrued Salaries and Wages Payable	9520	200							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		61,799		(5,609)				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			5,622	592,183				
Total Current Liabilities and Deferred Revenue		398	61,799	5,622	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
<b>TOTAL LIABILITIES</b>	968	398	61,799	5,622	589,795	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 280

Name: SOLANO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<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					751			
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	751	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751						4,924,268		
Restricted Fund Balance	9752	243,291							
Committed Fund Balance	9753				(564,307)				
Assigned Fund Balance	9754			252,941					
Total Designated Fund Balance		243,291	0	252,941	(564,307)	0	4,924,268	0	0
Uncommitted(Unrestricted) Fund Balance	9790		8,769						
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		243,291	8,769	252,941	(564,307)	751	4,924,268	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		243,689	70,568	258,563	25,488	751	4,924,268	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	10,145		10,145
<b>Total Federal Revenues</b>	8100	10,145	0	10,145
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	14,077,154		14,077,154
Other General Apportionment	8613	1,236,741		1,236,741
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		62,782	62,782
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,559,836	7,559,836

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	13,998,444		13,998,444
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,224,777	1,224,777
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	62,450		62,450
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	310,305		310,305
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,070,643	380,686	1,451,329
State Mandated Costs	8685	207,168		207,168
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,063,951		2,063,951
<b>Total State Revenues</b>	8600	33,026,856	9,228,081	42,254,937

**SUPPLEMENTAL DATA**

For Actual Year: 2021-2022

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	14,761,614		14,761,614
Tax Allocation, Supplemental Roll	8812	282,237		282,237
Tax Allocation, Unsecured Roll	8813	532,184		532,184
Prior Years Taxes	8816	13,272		13,272
Education Revenues Augmentation Fund (ERAF)	8817	3,815,544		3,815,544
Redevelopment Agency Funds - Pass Through	8818	107,568		107,568
Redevelopment Agency Funds - Residual	8819	2,276,376		2,276,376
Redevelopment Agency Funds - Asset Liquidation	8819.1	83,332		83,332
Contributions, Gifts, Grants, and Endowments	8820		1,361	1,361
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840		12,732	12,732
Rentals and Leases	8850		171,817	171,817
Interest and Investment Income	8860	421,995		421,995
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	3,396,673		3,396,673
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
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		187,541	187,541
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	32,060		32,060
Nonresident Tuition	8880	542,267		542,267
Parking Services and Public Transportation	8881		3,029	3,029
Other Student Fees and Charges	8885	111,308	1,432	112,740
Other Local Revenues	8890	68,329	81,395	149,724
<b>Total Local Revenues</b>	8800	26,444,759	459,307	26,904,066
<b>Total Revenues</b>		59,481,760	9,687,388	69,169,148



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 280

Name: SOLANO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	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 -- (8970/8981/8982/8983)	898#	637,590	475,990	1,113,580
<b>Total Other Financing Sources</b>	8900	637,590	475,990	1,113,580
<b>Total Revenues and Other Financing Sources</b>		60,119,350	10,163,378	70,282,728

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	136,469			5,808		142,277
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	18,741					18,741
Biological Sciences	0400	2,963,342	41,353	108,758	61,393		3,174,846
Business and Management	0500	659,550	145,541	3,493			808,584
Communications	0600	171,965	2,232				174,197
Computer and Information Science	0700	622,629	(8,698)	52	15,329		629,312
Education	0800	1,982,838	147,465	405,217	48,199		2,583,719
Engineering and Related Industrial Technology	0900	1,709,955	154,022	278,415	228,062		2,370,454
Fine and Applied Arts	1000	1,765,728	203,997	102,354	184,347		2,256,426
Foreign language	1100	427,330					427,330
Health	1200	1,864,427	70,901	126,571	75,442		2,137,341
Consumer Education And Home Economics	1300	1,003,419		8,428			1,011,847
Law	1400						0
Humanities(Letters)	1500	2,844,286		1,685	11,713		2,857,684
Library Science	1600	263,828	1,287				265,115
Mathematics	1700	2,793,538		1,123			2,794,661
Military Studies	1800						0
Physical Sciences	1900	2,143,753	4,839	90,965	16,598		2,256,155
Psychology	2000	683,550					683,550
Public Affairs and Services	2100	476,045	47,934	44,222			568,201
Social Sciences	2200	1,554,827		261			1,555,088
Commercial Services	3000	333,929	11,455	24,168	11,697		381,249
Interdisciplinary Studies	4900	3,397,894	52,022	5,631			3,455,547
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	467,125					467,125
<b>Sub-Total Instructional Activites</b>		28,285,168	874,350	1,201,343	658,588		31,019,449
<b>Total Expenditures for GF Activities*</b>		28,396,322	23,672,121	11,160,338	2,053,523	3,935,476	69,217,780

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,852,077	210,875	83,479		4,146,431
Course and Curriculum Development	6020		215,801	48,946			264,747
Academic / Faculty Senate	6030		138,960	11,548			150,508
Other Instructional Administration & Governance	6090		211,653				211,653
<b>Total Instructional Admin. &amp; Governance</b>		0	4,418,491	271,369	83,479	0	4,773,339
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		572,495	157,363	59,642		789,500
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			311,890			311,890
Other Instructional Support Services	6190		355,644	272,011	(104)		627,551
<b>Total Instructional Support Services</b>		0	928,139	741,264	59,538	0	1,728,941
Admissions and Records	6200		1,337,496	94,793			1,432,289
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,634,235	82,042	5,061		1,721,338
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		91,830	8,829			100,659
Career Guidance	6340			3,728			3,728
Other Student Counseling and Guidance	6390		341,475	979			342,454
<b>Total Student Counseling and Guidance</b>		0	2,067,540	95,578	5,061	0	2,168,179

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		228,971	6,085	25,115		260,171
Disabled Student Programs and Services (DSPS)	6420		587,304	117,542			704,846
Extended Opportunity Programs and Services (EOPS)	6430		222,391	1,478		15,152	239,021
Health Services	6440		24,593	241,350			265,943
Student Personnel Administration	6450		93,448	72			93,520
Financial Aid Administration	6460		807,352	220,917			1,028,269
Job Placement Services	6470		136,995				136,995
Veterans Services	6480		199,743	3,804			203,547
Miscellaneous Student Services	6490		655,011	286,700	40,511		982,222
<b>Total Other Student Services</b>		0	2,955,808	877,948	65,626	15,152	3,914,534
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		923,142	1,401,368	125,079		2,449,589
Custodial Services	6530		1,724,137	80,998			1,805,135
Grounds Maintenance and Repairs	6550		638,002	55,018			693,020
Utilities	6570			2,319,064			2,319,064
Other Operations and Maintenance of Plant	6590		205,379	84,395			289,774
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,490,660	3,940,843	125,079	0	7,556,582
<b>Planning, Policymaking and Coordinations</b>	6600		1,363,740	470,596			1,834,336

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		103,842	1,860			105,702
Fiscal Operations	6720		1,576,079	356,643			1,932,722
Human Resources Management	6730		836,058	917,765			1,753,823
Noninstruct Staff Retirees' Benefits & Retirement *	6740		577,204				577,204
Staff Development	6750			1,778			1,778
Staff Diversity	6760			8,000			8,000
Logistical Services	6770		469,102	1,030,667	4,982		1,504,751
Management Information Systems	6780		2,127,933	722,555	155,527		3,006,015
Other General Institutional Support Services	6790		23,001	28,832	1,284		53,117
<b>Total General Institutional Support Services</b>	6700	0	5,713,219	3,068,100	161,793	0	8,943,112
Community Services & Economic Development	6800						
Community Recreation	6810			3,334			3,334
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890	86,355	158,134	163,195			407,684
<b>Total Community Services</b>	6800	86,355	158,134	166,529	0	0	411,018

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 280

Name: SOLANO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920	24,799	363,991	47,891	5,636		442,317
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			60,831			60,831
Student and Co-Curricular Activities	6960			36,643			36,643
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	24,799	363,991	145,365	5,636	0	539,791
Auxiliary Operations	7000						
Contract Education	7010		553				553
Other Auxiliary Operations	7090			6,600			6,600
<b>Total Auxiliary Operations</b>	7000	0	553	6,600	0	0	7,153

For Actual Year: 2021-2022

Budget Year: 2022-2023

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				
<b>Physical Property and Related Acquisitions</b>	7100			80,010	888,723		968,733
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					3,920,324	3,920,324
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,920,324	3,920,324
<b>Sub-Total Non-Instructional Activites</b>		111,154	22,797,771	9,958,995	1,394,935	3,935,476	38,198,331
<b>Total Expenditures General Fund: activities *</b>		28,396,322	23,672,121	11,160,338	2,053,523	3,935,476	69,217,780

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOLANO

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$46,045,502
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	6,499.75		
	2. 2021-2022 Second Period Actual FTES	5,567.28		
	3. 2021-2022 Population change factor (C2/C1)	0.8565		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$42,415,539
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)			\$42,415,539
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$42,415,539
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			35,782,042
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			20,695,574
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.	2022-2023 Appropriations Subject to Limit			\$56,477,616



For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	10,145	90		7,792,350	10,145	7,792,440
State Revenues	8600	33,026,856	25,125,001	9,228,081	9,876,643	42,254,937	35,001,644
Local Revenues	8800	26,444,759	34,696,429	459,307	238,575	26,904,066	34,935,004
<b>Total Revenues</b>		<b>59,481,760</b>	<b>59,821,520</b>	<b>9,687,388</b>	<b>17,907,568</b>	<b>69,169,148</b>	<b>77,729,088</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	21,270,532	24,251,684	1,599,581	795,242	22,870,113	25,046,926
Classified Salaries	2000	10,046,168	11,741,364	1,541,590	1,550,514	11,587,758	13,291,878
Employee Benefits	3000	16,610,592	15,521,814	999,980	587,902	17,610,572	16,109,716
Supplies and Materials	4000	565,838	968,448	435,261	4,438,121	1,001,099	5,406,569
Other Operating Expenses and Services	5000	5,782,620	8,986,680	4,376,619	3,894,188	10,159,239	12,880,868
Capital Outlay	6000	244,931	246,498	1,808,592	5,093,788	2,053,523	5,340,286
<b>Total Expenditures</b>		<b>54,520,681</b>	<b>61,716,488</b>	<b>10,761,623</b>	<b>16,359,755</b>	<b>65,282,304</b>	<b>78,076,243</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>4,961,079</b>	<b>(1,894,968)</b>	<b>(1,074,235)</b>	<b>1,547,813</b>	<b>3,886,844</b>	<b>(347,155)</b>
<b>Other Financing Sources</b>	8900	637,590	0	475,990	0	1,113,580	0
<b>Other Outgo</b>	7000		0	3,935,476	1,547,813	3,935,476	1,547,813
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>5,598,669</b>	<b>(1,894,968)</b>	<b>(4,533,721)</b>	<b>0</b>	<b>1,064,948</b>	<b>(1,894,968)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	26,775,754	32,374,423	3,536,497	(997,224)	30,312,251	31,377,199
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	26,775,754		3,536,497		30,312,251	
<b>Ending Fund Balance, June 30</b>		<b>32,374,423</b>	<b>30,479,455</b>	<b>(997,224)</b>	<b>(997,224)</b>	<b>31,377,199</b>	<b>29,482,231</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	856,334	856,334				
Local Revenues	8800	23,290,636	23,290,636				
<b>Total Revenues</b>		24,146,970	24,146,970	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,027,637	6,985,970				
Debt Interest and Other Service Charges	7120	12,997,394	14,019,501				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	19,025,031	21,005,471	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(19,025,031)	(21,005,471)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		5,121,939	3,141,499	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	12,743,386	17,865,325	0	0	168,681	168,681
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,743,386		0		168,681	
<b>Ending Fund Balance, June 30</b>		17,865,325	21,006,824	0	0	168,681	168,681

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					103,125	103,125
State Revenues	8600					880,763	880,763
Local Revenues	8800					132,948	132,948
<b>Total Income</b>		0	0	0	0	1,116,836	1,116,836
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					738,716	808,613
Employee Benefits	3000					302,015	309,908
Supplies and Materials	4000					35,276	224,242
Other Operating Expenses and Services	5000					3,422	4,873
Capital Outlay	6000					27,910	40,678
<b>Total Expenditures</b>		0	0	0	0	1,107,339	1,388,314
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	9,497	(271,478)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					5,290	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	4,207	(271,478)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	144,226	148,433
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		144,226	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	148,433	(123,045)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2021-2022

Budget Year: 2022-2023

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	401,562	401,562				
Local Revenues	8800	904,022	904,022	315,627	315,627		
<b>Total Income</b>		1,305,584	1,305,584	315,627	315,627	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			349,242	403,540		
Employee Benefits	3000			143,010	164,828		
Supplies and Materials	4000			1,171	4,945		
Other Operating Expenses and Services	5000	366,463	366,463	134,950	491,181		
Capital Outlay	6000	401,563	401,563	15,753,388	48,728,737		
<b>Total Expenditures</b>		768,026	768,026	16,381,761	49,793,231	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		537,558	537,558	(16,066,134)	(49,477,604)	0	0
<b>Other Financing Sources</b>	8900			50,000,000	50,000,000		
<b>Other Outgo</b>	7000			166,110	49,084,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		537,558	537,558	33,767,756	(48,561,604)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,054,412	7,591,970	48,596,091	82,363,847	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,054,412		48,596,091		0	
<b>Ending Fund Balance, June 30</b>		7,591,970	8,129,528	82,363,847	33,802,243	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</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>Net Profit or Loss</b>		0	0	0	0	0	0
<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		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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	3,199	3,199				
Other Financing Sources	8900						
<b>Total Income</b>		3,199	3,199	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(2,630)	100,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		(2,630)	100,000	0	0		
<b>Net Profit or Loss</b>		5,829	(96,801)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		5,829	(96,801)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	762,711	768,540		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	762,711		0			
<b>Ending Fund Balance, June 30</b>		768,540	671,739	0	0		



For Actual Year: 2021-2022

Budget Year: 2022-2023

**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	(3,832)	162,628	19,140	19,140		
<b>Total Income</b>		(3,832)	162,628	19,140	19,140	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,542	181,303				
Other Operating Expenses and Services	5000	9,714	32,714	1,340	1,340	18	18
Capital Outlay	6000						
<b>Total Expenditures</b>		11,256	214,017	1,340	1,340	18	18
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(15,088)	(51,389)	17,800	17,800	(18)	(18)
<b>Other Financing Sources</b>	8900	54,747	54,895				
<b>Other Outgo</b>	7000	3,505	3,505				
<b>Net Increase/(Decrease) in Fund Balance</b>		36,154	1	17,800	17,800	(18)	(18)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	193,226	229,380	0	17,800	193,612	193,594
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	193,226		0		193,612	
<b>Ending Fund Balance, June 30</b>		229,380	229,381	17,800	35,600	193,594	193,576

For Actual Year: 2021-2022

Budget Year: 2022-2023

**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	13,768,256	13,768,256				
State Revenues	8600	1,064,033	1,064,033				
Local Revenues	8800					(333,207)	(333,207)
<b>Total Income</b>		14,832,289	14,832,289	0	0	(333,207)	(333,207)
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	788	788				
Capital Outlay	6000						
<b>Total Expenditures</b>		788	788	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		14,831,501	14,831,501	0	0	(333,207)	(333,207)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	15,388,318	13,772,158				
<b>Net Increase/(Decrease) in Fund Balance</b>		(556,817)	1,059,343	0	0	(333,207)	(333,207)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	26,778	(530,039)	0	0	5,257,475	4,924,268
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,778		0		5,257,475	
<b>Ending Fund Balance, June 30</b>		(530,039)	529,304	0	0	4,924,268	4,591,061

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

280 SOLANO

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		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
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		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
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 280

Name: SOLANO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	804,811
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	54,747

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			994,568		
Adjustments	9020		0			(255,820)		
Adjusted Beginning Balance	9030		0			738,748		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,070,643			380,686		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000	1,070,643			1,070,643			1,070,643
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0	1310		1,310
<b>Total Supplies and Materials</b>		0	0	0	0	1,310		1,310
Other Operating Expenses and Services	5000				0	91,967		91,967
<b>Capital Outlay</b>								
Library Books	6300				0			0
Equipment	6400				0			0
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		1,070,643	0	0	1,070,643	93,277		1,163,920
<b>Ending Balance</b>					0	1,026,157		1,026,157

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,026,157		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,026,157		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		793,881			206,409		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000	793,881			793,881			793,881
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0	250,000		250,000
<b>Total Supplies and Materials</b>		0	0	0	0	250,000		250,000
Other Operating Expenses and Services	5000				0	550,000		550,000
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		793,881	0	0	793,881	800,000		1,593,881
<b>Ending Balance</b>					0	432,566		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 280

Name: SOLANO

<b>EPA Revenue</b>	13,998,444
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	13,998,444	0	0	13,998,444
<b>TOTAL</b>		13,998,444	0	0	13,998,444

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 280

Name: SOLANO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	2,986,309	2,308,736	5,295,045	N/A	N/A
2022-23	3,128,690	2,555,224	5,683,914	388,869	7.34%
2023-24	3,637,750	2,998,345	6,636,095	952,181	16.75%
2024-25	3,743,704	3,203,901	6,947,605	311,510	4.69%
2025-26	3,849,658	3,367,520	7,217,178	269,573	3.88%
2026-27	3,955,611	3,460,204	7,415,815	198,637	2.75%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
District plans to continue to fund the STRS and PERS increase with reserves, and has set aside \$4.525M to support this plan (SCCD Fund 1105-General Fund-Designated).