

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

District: SONOMA

District Code: 260

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

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Contact:

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, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

	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	21,860,096	21,860,096		21,860,096
Other	1300	21,698,052	21,649,633	48,420	21,698,053
<b>Total Instructional Salaries</b>		43,558,148	43,509,729	48,420	43,558,149
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,895,519	792,959	10,688,478
Other	1400		1,433,344	343,801	1,777,145
<b>Total Non-Instructional Salaries</b>		0	11,328,863	1,136,760	12,465,623
<b>Total Academic Salaries</b>		43,558,148	54,838,592	1,185,180	56,023,772
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,990,666	618,815	22,609,481
Other	2300		1,752,109	160,208	1,912,317
<b>Total Non-Instructional Salaries</b>		0	23,742,775	779,023	24,521,798
<b>Instructional Aides</b>					
Regular Status	2200	3,311,238	3,307,148	4,089	3,311,237
Other	2400	339,203	339,203		339,203
<b>Total Instructional Aides</b>		3,650,441	3,646,351	4,089	3,650,440
<b>Total Classified Salaries</b>		3,650,441	27,389,126	783,112	28,172,238
<b>Employee Benefits</b>	3000	15,763,765	31,092,993	611,794	31,704,787
<b>Supplies and Materials</b>	4000		2,245,129	150,792	2,395,921
<b>Other Operating Expenses</b>	5000	1,568,035	9,610,492	684,062	10,294,554
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		64,540,389	125,176,332	3,414,940	128,591,272

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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				0
Student Health Services Above Amount Collected	6441		27,843		27,843
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		271,627	8,219	279,846
Lottery Expenditures					
Academic Salaries	1000		698,939		698,939
Classified Salaries	2000		1,976,912		1,976,912
Employee Benefits	3000		644,624		644,624
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: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

		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>		0	3,619,945	8,219	3,628,164
<b>Total for ECS 84362, 50% Law</b>		64,540,389	121,556,387	3,406,721	124,963,108
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.10%	100.00%		
<b>50% of Current Expense of Education</b>			60,778,194		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		64,540,389	121,556,387	3,406,721	124,963,108
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		64,540,389	125,176,332	3,414,940	128,591,272
<b>Capital Expenditures</b>	6000	14,155	182,729	33,347	216,076
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		64,554,544	125,359,061	3,448,287	128,807,348

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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	1,073,179		1,073,179
In County Treasury	9112	14,096,234	6,777,384	20,873,618
Cash With Fiscal Agents	9113	118,464		118,464
Revolving Cash Accounts	9114	282,576		282,576
Investments (at cost)	9120			0
Accounts Receivable	9130	4,716,793	3,686,553	8,403,346
Due from Other Funds	9140	1,684,903		1,684,903
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	32,691		32,691
Prepaid Items	9220	235,867		235,867
<b>TOTAL ASSETS</b>		22,240,707	10,463,937	32,704,644
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,591,645	22,985	5,614,630
Accrued Salaries and Wages Payable	9520	1,639,364		1,639,364
Compensated Absences Payable Current	9530	4,117,890		4,117,890
Due to Other Funds	9540	2,872,153		2,872,153
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	949,815	10,440,952	11,390,767
<b>TOTAL LIABILITIES</b>		15,170,867	10,463,937	25,634,804

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	7,069,840		7,069,840
<b>TOTAL FUND EQUITY</b>		7,069,840	0	7,069,840
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		22,240,707	10,463,937	32,704,644

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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

**CALIFORNIA COMMUNITY COLLEGES**

**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, 2019

District ID: 260

Name: SONOMA

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			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		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, 2019

District ID: 260

Name: SONOMA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			(452)	6,764	(809)	103,316
In County Treasury	9112			30,107	966,786	306,253	(18,073)
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			32,376	12,082	1,929	17,230
Due from Other Funds	9140			5,073	25,694	388	287,863
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	67,104	1,011,326	307,761	390,336
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			419	16,493	209,402	7,460
Accrued Salaries and Wages Payable	9520			1,005	1,101		10,625
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			65,680	2,174	1	144,601
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						75,275
<b>TOTAL LIABILITIES</b>		0	0	67,104	19,768	209,403	237,961

- 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, 2019

District ID: 260

Name: SONOMA

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	152,375
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	152,375
Uncommitted Fund Balance	9790	0	0	0	991,558	98,358	0
<b>TOTAL FUND EQUITY</b>		0	0	0	991,558	98,358	152,375
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	67,104	1,011,326	307,761	390,336

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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	1,160		83,700
In County Treasury	9112	5,674,086		25,478,269
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,633,258		44,880
Due from Other Funds	9140	1,141,622		176,905
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		8,450,126	0	25,783,754
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	160,409		17,345,151
Accrued Salaries and Wages Payable	9520			229
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	214,630		36,461
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,080,605		
<b>TOTAL LIABILITIES</b>		1,455,644	0	17,381,841

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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			8,401,913
Unassigned	9790			
Total Fund Balance		0	0	8,401,913
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	6,994,482		
Total Designated Fund Balance		6,994,482	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		6,994,482	0	8,401,913
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,450,126	0	25,783,754

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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, 2019

District ID: 260

Name: SONOMA

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, 2019

District ID: 260

Name: SONOMA

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, 2019

District ID: 260

Name: SONOMA

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	248	
In County Treasury	9112	164,401	1,606,997
Cash With Fiscal Agents	9113	891,569	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	1,418,166	
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>		2,474,384	1,606,997



COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	945,753	
Accrued Salaries and Wages Payable	9520	3,235	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,365,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,313,988	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	2,313,988	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850	160,396	1,606,997
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		160,396	1,606,997
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,474,384	1,606,997

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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	368,165	2,582	8,012	551,212	43,087			
In County Treasury	9112		194,742	269,514					4,254
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	4,427	27	20	50,572				36,429
Due from Other Funds	9140		14	3,455					
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>		372,592	197,365	281,001	601,784	43,087	0	0	40,683

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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	6,764	23	55	305,023				356
Accrued Salaries and Wages Payable	9520								248
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		3,306						40,079
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	14,925	2,587	15,672	296,761	43,087			
Total Current Liabilities and Deferred Revenue		21,689	5,916	15,727	601,784	43,087	0	0	40,683
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	21,689	5,916	15,727	601,784	43,087	0	0	40,683

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 260

Name: SONOMA

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			265,274					
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	0	265,274	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753	350,903	191,449						
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		350,903	191,449	0	0	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>		350,903	191,449	265,274	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		372,592	197,365	281,001	601,784	43,087	0	0	40,683

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 260

Name: SONOMA

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		80,585	80,585
Student Financial Aid	8150	47,143		47,143
Veterans Education	8160	5,505		5,505
Vocational and Technical Education Act (VATEA)	8170		577,665	577,665
Other Federal Revenues	8190	11,358	2,328,451	2,339,809
<b>Total Federal Revenues</b>	8100	64,006	2,986,701	3,050,707
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	300,575		300,575
State General Apportionment	8612	22,479,052		22,479,052
Other General Apportionment	8613	1,379,836		1,379,836
General Categorical Programs	8620			
Child Development	8621		29,461	29,461
Extended Opportunity Programs and Services(EOPS)	8622		1,645,283	1,645,283
Disabled Students Programs and Services(DSPS)	8623		2,885,317	2,885,317
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,786,545	9,786,545

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	18,633,975		18,633,975
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,042,629	3,042,629
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	363,897		363,897
Timber Yield Tax	8672	21,513		21,513
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,320,475	1,102,672	4,423,147
State Mandated Costs	8685	568,148		568,148
Other State Non-Tax Revenues	8686	3,156,321		3,156,321
Other State Revenues	8690	359	8,029,001	8,029,360
<b>Total State Revenues</b>	8600	50,224,151	26,520,908	76,745,059

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 260

Name: SONOMA

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	51,518,815		51,518,815
Tax Allocation, Supplemental Roll	8812	1,255,246		1,255,246
Tax Allocation, Unsecured Roll	8813	1,632,678		1,632,678
Prior Years Taxes	8816	26,550		26,550
Education Revenues Augmentation Fund (ERAF)	8817	4,211,856		4,211,856
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	1,555,516		1,555,516
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	215,635		215,635
Other Contract Services	8832			0
Sales and Commissions	8840	186,372		186,372
Rentals and Leases	8850	111,728		111,728
Interest and Investment Income	8860	321,716		321,716
Student Fees and Charges	8870			
Community Services Classes	8872	623,700		623,700
Dormitory	8873			0
Enrollment	8874	8,284,430		8,284,430
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		999,840	999,840
Instructional Materials Fees and Sales of Materials	8877	904,360		904,360
Insurance	8878			0
Student Records	8879	96,254		96,254
Nonresident Tuition	8880	1,830,377	72,233	1,902,610
Parking Services and Public Transportation	8881		1,896	1,896
Other Student Fees and Charges	8885	92,297		92,297
Other Local Revenues	8890	2,340,923	738,525	3,079,448
<b>Total Local Revenues</b>	8800	75,208,453	1,812,494	77,020,947
<b>Total Revenues</b>		125,496,610	31,320,103	156,816,713



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 260

Name: SONOMA

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#	4,428,949	390,476	4,819,425
<b>Total Other Financing Sources</b>	8900	4,428,949	390,476	4,819,425
<b>Total Revenues and Other Financing Sources</b>		129,925,559	31,710,579	161,636,138

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	1,411,337	594,269	246,627	266,097		2,518,330
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,798,047	157,090	85,546	35,789		3,076,472
Business and Management	0500	2,058,124	341,355	120,902	1,630		2,522,011
Communications	0600	2,296,979	227,200	41,728			2,565,907
Computer and Information Science	0700	2,299,347	302,315	50,318	75,556		2,727,536
Education	0800	443,128	166,409	211,303			820,840
Engineering and Related Industrial Technology	0900	1,942,467	449,834	387,461	761,853		3,541,615
Fine and Applied Arts	1000	3,924,018	760,864	225,031	65,893		4,975,806
Foreign language	1100	1,782,373	36,966	5,517			1,824,856
Health	1200	7,728,005	1,778,635	207,733	688,719		10,403,092
Consumer Education And Home Economics	1300	2,679,265	614,611	405,309	31,213		3,730,398
Law	1400						0
Humanities(Letters)	1500	6,873,576	957,807	109,426	25,450		7,966,259
Library Science	1600	156,516	12,654		193,663		362,833
Mathematics	1700	4,944,954	544,635	83,200	1,739		5,574,528
Military Studies	1800						0
Physical Sciences	1900	3,587,679	129,179	78,126	20,860		3,815,844
Psychology	2000	3,021,657	271,249	11,564	20,800		3,325,270
Public Affairs and Services	2100	2,417,509	2,366,871	393,514	367,049		5,544,943
Social Sciences	2200	2,277,351	108,521	5,728			2,391,600
Commercial Services	3000						0
Interdisciplinary Studies	4900	8,870,262	4,411,683	3,206,254	225,134		16,713,333
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,133,596					1,133,596
<b>Sub-Total Instructional Activites</b>		62,646,190	14,232,147	5,875,287	2,781,445		85,535,069
<b>Total Expenditures for GF Activities*</b>		63,690,281	69,566,963	19,098,166	3,491,501	5,690,629	161,537,540

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

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		5,134,781	171,677	76,953		5,383,411
Course and Curriculum Development	6020		573,077	5,887	1,196		580,160
Academic / Faculty Senate	6030		209,672	17,767			227,439
Other Instructional Administration & Governance	6090		794,251	408,216	112,732		1,315,199
<b>Total Instructional Admin. &amp; Governance</b>		0	6,711,781	603,547	190,881	0	7,506,209
Instructional Support Services	6100						
Learning Center	6110	982,059	108,315	24,228			1,114,602
Library	6120		2,940,449	93,404	173,290		3,207,143
Media	6130		1,701,236	48,104	31,167		1,780,507
Museums and Galleries	6140		202,431	4,770			207,201
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		982,059	4,952,431	170,506	204,457	0	6,309,453
Admissions and Records	6200		2,751,058	236,913	184		2,988,155
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,694,366	42,595	23,718		3,760,679
Matriculation and Student Assessment	6320		1,969,883	179,438	11,952		2,161,273
Transfer Programs	6330		551,657	22,796			574,453
Career Guidance	6340		271,212	10,585			281,797
Other Student Counseling and Guidance	6390		778,163	59,683			837,846
<b>Total Student Counseling and Guidance</b>		0	7,265,281	315,097	35,670	0	7,616,048

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		3,758,110	60,862	399		3,819,371
Extended Opportunity Programs and Services (EOPS)	6430		1,043,624	165,129	60,371	516,178	1,785,302
Health Services	6440		1,341,123	111,178			1,452,301
Student Personnel Administration	6450		387,023	38,213			425,236
Financial Aid Administration	6460		1,918,264	596,030	184		2,514,478
Job Placement Services	6470		93,370	119			93,489
Veterans Services	6480		162,542	3,012	2,526		168,080
Miscellaneous Student Services	6490		912,581	496,857	8,455	34,147	1,452,040
<b>Total Other Student Services</b>		0	9,616,637	1,471,400	71,935	550,325	11,710,297
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,295,933	730,792	43,534		3,070,259
Custodial Services	6530		3,403,175	59,615	33,717		3,496,507
Grounds Maintenance and Repairs	6550		734,826	116,990	13,378		865,194
Utilities	6570			2,619,998			2,619,998
Other Operations and Maintenance of Plant	6590		86,753	1,239,629			1,326,382
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,520,687	4,767,024	90,629	0	11,378,340
<b>Planning, Policymaking and Coordinations</b>	6600		1,682,946	1,355,146	12,970		3,051,062

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

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		555,197	139,159			694,356
Fiscal Operations	6720		1,904,014	848,831	10,476		2,763,321
Human Resources Management	6730		2,350,014	118,215	4,515		2,472,744
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		338,965	99,291			438,256
Staff Diversity	6760		19,686	57,296			76,982
Logistical Services	6770		2,995,492	1,345,414	10,943		4,351,849
Management Information Systems	6780		3,641,931	664,600	3,495		4,310,026
Other General Institutional Support Services	6790		1,065,476	32,907			1,098,383
<b>Total General Institutional Support Services</b>	6700	0	12,870,775	3,305,713	29,429	0	16,205,917
Community Services & Economic Development	6800						
Community Recreation	6810		644	27,440			28,084
Community Service Classes	6820		589,994	255,427			845,421
Community Use of Facilities	6830		39,693	25,773			65,466
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	630,331	308,640	0	0	938,971

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

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		31,085	10,137	468		41,690
Farm Operations	6930				990		990
Food Services	6940				6,574		6,574
Parking	6950						0
Student and Co-Curricular Activities	6960		1,930,057	562,015	49,272		2,541,344
Student Housing	6970		364,042	115,629	14,900		494,571
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	2,325,184	687,781	72,204	0	3,085,169
Auxiliary Operations	7000						
Contract Education	7010	62,032	7,705	1,111	1,697		72,545
Other Auxiliary Operations	7090			1			1
<b>Total Auxiliary Operations</b>	7000	62,032	7,705	1,112	1,697	0	72,546

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

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						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					5,140,304	5,140,304
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	5,140,304	5,140,304
<b>Sub-Total Non-Instructional Activites</b>		1,044,091	55,334,816	13,222,879	710,056	5,690,629	76,002,471
<b>Total Expenditures General Fund: activities *</b>		63,690,281	69,566,963	19,098,166	3,491,501	5,690,629	161,537,540

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$185,177,675
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	19,450.45		
	2. 2018-2019 Second Period Actual FTES	17,744.68		
	3. 2018-2019 Population change factor (C2/C1)	0.9123		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$175,441,690
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)			\$175,441,690
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$175,441,690
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			51,110,081
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			410,000
C.	Local Property taxes			53,600,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			25,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$105,145,081



For Actual Year: 2018-2019

Budget Year: 2019-2020

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	64,006	37,000	2,986,701	2,889,626	3,050,707	2,926,626
State Revenues	8600	50,224,151	62,584,287	26,520,908	34,111,565	76,745,059	96,695,852
Local Revenues	8800	75,208,453	70,063,719	1,812,494	3,639,189	77,020,947	73,702,908
<b>Total Revenues</b>		125,496,610	132,685,006	31,320,103	40,640,380	156,816,713	173,325,386
<b>EXPENDITURES:</b>							
Academic Salaries	1000	56,023,772	56,431,494	4,563,545	4,911,432	60,587,317	61,342,926
Classified Salaries	2000	28,172,238	24,514,196	8,203,783	8,273,787	36,376,021	32,787,983
Employee Benefits	3000	31,704,787	35,835,003	4,589,119	4,971,059	36,293,906	40,806,062
Supplies and Materials	4000	2,395,921	1,726,263	719,111	697,202	3,115,032	2,423,465
Other Operating Expenses and Services	5000	10,294,554	11,337,417	5,688,580	3,822,461	15,983,134	15,159,878
Capital Outlay	6000	216,076	178,935	3,275,425	7,300,748	3,491,501	7,479,683
<b>Total Expenditures</b>		128,807,348	130,023,308	27,039,563	29,976,689	155,846,911	159,999,997
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(3,310,738)	2,661,698	4,280,540	10,663,691	969,802	13,325,389
<b>Other Financing Sources</b>	8900	4,428,949	214,979	390,476	110,633	4,819,425	325,612
<b>Other Outgo</b>	7000	1,017,503	2,887,144	4,673,126	10,774,324	5,690,629	13,661,468
<b>Net Increase/(Decrease) in Fund Balance</b>		100,708	(10,467)	(2,110)	0	98,598	(10,467)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,971,242	7,069,840	0	0	6,971,242	7,069,840
Prior Years Adjustments	9020	(2,110)		2,110		0	
Adjusted Beginning Balance	9030	6,969,132		2,110		6,971,242	
<b>Ending Fund Balance, June 30</b>		7,069,840	7,059,373	0	0	7,069,840	7,059,373

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						
Local Revenues	8800						
<b>Total Revenues</b>		0	0	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						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	0	0	0	0
<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		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

260 SONOMA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					54,384	55,000
State Revenues	8600					838,338	838,338
Local Revenues	8800					46,400	60,000
<b>Total Income</b>		0	0	0	0	939,122	953,338
<b>Expenditures</b>							
Academic Salaries	1000					85,685	101,272
Classified Salaries	2000					751,564	786,812
Employee Benefits	3000					422,496	454,291
Supplies and Materials	4000					46,673	36,063
Other Operating Expenses and Services	5000					4,182	5,855
Capital Outlay	6000						1,350
<b>Total Expenditures</b>		0	0	0	0	1,310,600	1,385,643
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(371,478)	(432,305)
<b>Other Financing Sources</b>	8900					371,478	440,039
<b>Other Outgo</b>	7000						7,734
<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: 2018-2019

Budget Year: 2019-2020

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	1,689,809	1,534,910	105,805	117,000	1,795,598	2,163,000
<b>Total Income</b>		1,689,809	1,534,910	105,805	117,000	1,795,598	2,163,000
<b>Expenditures</b>							
Academic Salaries	1000	11,445	4,392				
Classified Salaries	2000	398,385	443,549			1,171,150	1,395,961
Employee Benefits	3000	183,113	194,622			378,807	636,888
Supplies and Materials	4000	100,464	117,494	1,934	5,500	21,519	23,835
Other Operating Expenses and Services	5000	754,614	825,447	37,470	69,500	305,693	271,896
Capital Outlay	6000	109,039	198,281	13,446	40,000		14,420
<b>Total Expenditures</b>		1,557,060	1,783,785	52,850	115,000	1,877,169	2,343,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		132,749	(248,875)	52,955	2,000	(81,571)	(180,000)
<b>Other Financing Sources</b>	8900	150,000	150,000			180,000	180,000
<b>Other Outgo</b>	7000		10,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		282,749	(108,875)	52,955	2,000	98,429	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	708,809	991,558	45,403	98,358	53,946	152,375
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	708,809		45,403		53,946	
<b>Ending Fund Balance, June 30</b>		991,558	882,683	98,358	100,358	152,375	152,375

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,450,528	1,188,559				
Local Revenues	8800	1,328,606	137,000			1,195,883	4,500,000
<b>Total Income</b>		2,779,134	1,325,559	0	0	1,195,883	4,500,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					762,388	796,520
Employee Benefits	3000					292,195	350,673
Supplies and Materials	4000					19,020	14,366
Other Operating Expenses and Services	5000	230,649	222,359			2,012,667	4,444,042
Capital Outlay	6000	1,603,521	8,097,682			63,020,637	175,298,878
<b>Total Expenditures</b>		1,834,170	8,320,041	0	0	66,106,907	180,904,479
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		944,964	(6,994,482)	0	0	(64,911,024)	(176,404,479)
<b>Other Financing Sources</b>	8900						180,000,000
<b>Other Outgo</b>	7000						11,997,434
<b>Net Increase/(Decrease) in Fund Balance</b>		944,964	(6,994,482)	0	0	(64,911,024)	(8,401,913)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,049,518	6,994,482	0	0	73,312,937	8,401,913
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6,049,518		0		73,312,937	
<b>Ending Fund Balance, June 30</b>		6,994,482	0	0	0	8,401,913	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

260 SONOMA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 59					
		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

260 SONOMA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,882,597	1,740,000	52,433	28,000		
Other Financing Sources	8900				1,800,000		
<b>Total Income</b>		1,882,597	1,740,000	52,433	1,828,000		
<b>Expenditures</b>							
Academic Salaries	1000	20,005	20,000				
Classified Salaries	2000	14,962	25,000				
Employee Benefits	3000	1,841	4,363	1,525,827	1,800,000		
Supplies and Materials	4000	5,775	5,500				
Other Operating Expenses and Services	5000	2,121,691	1,770,205				
Capital Outlay	6000	8,099	10,000				
<b>Total Expenditures</b>		2,172,373	1,835,068	1,525,827	1,800,000		
<b>Net Profit or Loss</b>		(289,776)	(95,068)	(1,473,394)	28,000		
<b>Other Outgo</b>	7000	131,001					
<b>Net Increase/(Decrease) in Fund Balance</b>		(420,777)	(95,068)	(1,473,394)	28,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	581,173	160,396	3,080,391	1,606,997		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	581,173		3,080,391			
<b>Ending Fund Balance, June 30</b>		160,396	65,328	1,606,997	1,634,997		



For Actual Year: 2018-2019

Budget Year: 2019-2020

**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	437,997	442,000	48,613	41,000	177,180	155,000
<b>Total Income</b>		437,997	442,000	48,613	41,000	177,180	155,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	27,602	27,000	30,560	29,734	106,635	97,655
Employee Benefits	3000	4,675	5,000	11,707	13,047	37,229	39,330
Supplies and Materials	4000	8,551	10,000			2,853	
Other Operating Expenses and Services	5000	409,840	400,000	4,939	7,500	16,383	22,800
Capital Outlay	6000			3,305			
<b>Total Expenditures</b>		450,668	442,000	50,511	50,281	163,100	159,785
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(12,671)	0	(1,898)	(9,281)	14,080	(4,785)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000				2,800		
<b>Net Increase/(Decrease) in Fund Balance</b>		(12,671)	0	(1,898)	(12,081)	14,080	(4,785)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	363,574	350,903	193,347	191,449	251,194	265,274
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	363,574		193,347		251,194	
<b>Ending Fund Balance, June 30</b>		350,903	350,903	191,449	179,368	265,274	260,489

For Actual Year: 2018-2019

Budget Year: 2019-2020

**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	14,708,158	15,000,000				
State Revenues	8600	2,983,808	3,000,000				
Local Revenues	8800			2,486,812	2,500,000		
<b>Total Income</b>		17,691,966	18,000,000	2,486,812	2,500,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	42,857					
Capital Outlay	6000						
<b>Total Expenditures</b>		42,857	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		17,649,109	18,000,000	2,486,812	2,500,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	17,649,109	18,000,000	2,486,812	2,500,000		
<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		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

260 SONOMA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<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: 2018-2019

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,122,801
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	371,479
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	150,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	192,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	300,575
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	131,001
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	3,305

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,320,475			1,102,672	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		698,939		698,939		698,939
Classified Salaries	2000		1,976,912		1,976,912		1,976,912
Employee Benefits	3000		644,624		644,624		644,624
<b>Supplies &amp; Materials</b>							
Software	4100				0	25,158	25,158
Books, Magazines, & Periodicals	4200				0	111	111
Instructional Supplies & Materials	4300				0	863,520	863,520
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	888,789	888,789
Other Operating Expenses and Services	5000				0	152,654	152,654
<b>Capital Outlay</b>							
Library Books	6300				0	61,229	61,229
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	61,229	61,229
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,320,475	0	3,320,475	1,102,672	4,423,147
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,047,234			1,075,494	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		657,084		657,084		657,084
Classified Salaries	2000		1,858,528		1,858,528		1,858,528
Employee Benefits	3000		531,622		531,622		531,622
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	23,505	23,505
Books, Magazines, & Periodicals	4200				0	911	911
Instructional Supplies & Materials	4300				0	1,051,078	1,051,078
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,075,494	1,075,494
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
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,047,234	0	3,047,234	1,075,494	4,122,728
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 260

Name: SONOMA

<b>EPA Revenue</b>	18,633,975
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	18,633,975	0	0	18,633,975
<b>TOTAL</b>		18,633,975	0	0	18,633,975

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 260

Name: SONOMA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,215,627	3,966,836	8,182,463	N/A	N/A
2016-17	5,173,926	4,952,927	10,126,853	1,944,390	23.76%
2017-18	6,213,226	5,667,937	11,881,163	1,754,310	17.32%
2018-19	7,123,847	6,813,269	13,937,116	2,055,953	17.30%
2019-20	8,146,940	7,102,570	15,249,510	1,312,394	9.42%
2020-21	8,754,478	7,712,017	16,466,495	1,216,985	7.98%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The District will fund the increases from ongoing general fund revenues