

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	20,448,737	20,448,737		20,448,737
Other	1300	22,162,809	22,162,809	24,115	22,186,924
<b>Total Instructional Salaries</b>		42,611,546	42,611,546	24,115	42,635,661
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		10,074,908	822,942	10,897,850
Other	1400		1,647,553	237,967	1,885,520
<b>Total Non-Instructional Salaries</b>		0	11,722,461	1,060,909	12,783,370
<b>Total Academic Salaries</b>		42,611,546	54,334,007	1,085,024	55,419,031
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		20,824,150	644,363	21,468,513
Other	2300		1,914,344	177,438	2,091,782
<b>Total Non-Instructional Salaries</b>		0	22,738,494	821,801	23,560,295
<b>Instructional Aides</b>					
Regular Status	2200	3,193,832	3,193,832		3,193,832
Other	2400	361,251	361,251		361,251
<b>Total Instructional Aides</b>		3,555,083	3,555,083	0	3,555,083
<b>Total Classified Salaries</b>		3,555,083	26,293,577	821,801	27,115,378
<b>Employee Benefits</b>	3000	13,943,859	27,468,873	642,358	28,111,231
<b>Supplies and Materials</b>	4000		1,780,360	92,874	1,873,234
<b>Other Operating Expenses</b>	5000	1,369,562	9,600,244	610,948	10,211,192
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		61,480,050	119,477,061	3,253,005	122,730,066

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 260

Name: SONOMA

		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	837,561	1,471,430		1,471,430
Student Health Services Above Amount Collected	6441		(8,191)		(8,191)
Student Transportation	6491		106,478		106,478
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		633,869		633,869
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		168,020	104,808	272,828
Lottery Expenditures					
Academic Salaries	1000		585,464		585,464
Classified Salaries	2000		1,556,172		1,556,172
Employee Benefits	3000		538,464		538,464
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: 2019-2020

Budget Year: 2020-2021

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>		837,561	5,051,706	104,808	5,156,514
<b>Total for ECS 84362, 50% Law</b>		60,642,489	114,425,355	3,148,197	117,573,552
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.00%	100.00%		
<b>50% of Current Expense of Education</b>			57,212,678		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		60,642,489	114,425,355	3,148,197	117,573,552
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		61,480,050	119,477,061	3,253,005	122,730,066
<b>Capital Expenditures</b>	6000	8,999	109,441	55,053	164,494
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		61,489,049	119,586,502	3,308,058	122,894,560

For Year Ended June 30, 2020

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	1,354,987		1,354,987
In County Treasury	9112	10,940,627	4,557,108	15,497,735
Cash With Fiscal Agents	9113	118,464		118,464
Revolving Cash Accounts	9114	119,960		119,960
Investments (at cost)	9120			0
Accounts Receivable	9130	14,439,030	4,822,564	19,261,594
Due from Other Funds	9140	848,743		848,743
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	31,028		31,028
Prepaid Items	9220	173,399		173,399
<b>TOTAL ASSETS</b>		28,026,238	9,379,672	37,405,910
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,398,898	81,590	2,480,488
Accrued Salaries and Wages Payable	9520	2,793,671		2,793,671
Compensated Absences Payable Current	9530	2,701,323		2,701,323
Due to Other Funds	9540	2,845,407		2,845,407
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,858,204	9,298,082	19,156,286
<b>TOTAL LIABILITIES</b>		20,597,503	9,379,672	29,977,175

For Year Ended June 30, 2020

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	324,387		324,387
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	7,104,348		7,104,348
Total Designated Fund Balance		7,428,735	0	7,428,735
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		7,428,735	0	7,428,735
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,026,238	9,379,672	37,405,910

- 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, 2020

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, 2020

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			
Total Fund Balance		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, 2020

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			(48)	9,379	4,990	(10,789)
In County Treasury	9112			93,017	1,253,443	314,549	72,753
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			13,921	7,969		16,227
Due from Other Funds	9140			3,186			37,465
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	110,076	1,270,791	319,539	115,656
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			44	143,459	209,310	22,351
Accrued Salaries and Wages Payable	9520						13,559
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			110,032	3,817		2,323
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	110,076	147,276	209,310	38,233

- 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, 2020

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	77,423
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	77,423
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	1,123,515	110,229	0
Total Designated Fund Balance		0	0	0	1,123,515	110,229	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	1,123,515	110,229	77,423
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	110,076	1,270,791	319,539	115,656

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	4,169		85,300
In County Treasury	9112	7,028,534		151,105,803
Cash With Fiscal Agents	9113			122,569
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	240,483		20,022
Due from Other Funds	9140	1,246,879		281,896
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		8,520,065	0	151,615,590
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	156,101		8,138,366
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	282,347		26,692
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	89,633		
<b>TOTAL LIABILITIES</b>		528,081	0	8,165,058

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			143,450,532
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	143,450,532
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	7,991,984		
Total Designated Fund Balance		7,991,984	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		7,991,984	0	143,450,532
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,520,065	0	151,615,590

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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, 2020

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, 2020

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		
In County Treasury	9112	272,771	21,145
Cash With Fiscal Agents	9113	891,569	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	123	1,500,000
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>		1,164,463	1,521,145



COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	902,393	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	200,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,102,393	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	1,102,393	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 260

Name: SONOMA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
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	62,070	1,521,145
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		62,070	1,521,145
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,164,463	1,521,145

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	348,241	6,915	2,621	490,016	35,022			
In County Treasury	9112		193,108	268,475					336
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	5,665	31	26	262,297				637
Due from Other Funds	9140		15	64	56,044				
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>		353,906	200,069	271,186	808,357	35,022	0	0	973

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	9,436	6,017		73,253				
Accrued Salaries and Wages Payable	9520								253
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		3,076		500,000				720
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	6,120	3,836		235,104	35,022			
Total Current Liabilities and Deferred Revenue		15,556	12,929	0	808,357	35,022	0	0	973
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	15,556	12,929	0	808,357	35,022	0	0	973

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		187,140	271,186					
Unassigned	9790								
Total Reserved Fund Balance		0	187,140	271,186	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	338,350							
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		338,350	0	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>		338,350	187,140	271,186	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		353,906	200,069	271,186	808,357	35,022	0	0	973

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		75,667	75,667
Student Financial Aid	8150	56,374		56,374
Veterans Education	8160	5,175		5,175
Vocational and Technical Education Act (VATEA)	8170		630,719	630,719
Other Federal Revenues	8190	8,946	2,839,325	2,848,271
<b>Total Federal Revenues</b>	8100	70,495	3,545,711	3,616,206
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	270,620		270,620
State General Apportionment	8612	32,148,127		32,148,127
Other General Apportionment	8613	1,014,750		1,014,750
General Categorical Programs	8620			
Child Development	8621		29,592	29,592
Extended Opportunity Programs and Services(EOPS)	8622		1,664,438	1,664,438
Disabled Students Programs and Services(DSPS)	8623		2,832,583	2,832,583
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		443,965	443,965
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,095,646	10,095,646

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	9,942,701		9,942,701
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,210,336	1,210,336
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	359,219		359,219
Timber Yield Tax	8672	20,052		20,052
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,680,100	933,364	3,613,464
State Mandated Costs	8685	560,843		560,843
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	600,439	5,818,198	6,418,637
<b>Total State Revenues</b>	8600	47,596,851	23,028,122	70,624,973

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	53,042,518		53,042,518
Tax Allocation, Supplemental Roll	8812	168,774		168,774
Tax Allocation, Unsecured Roll	8813	2,799,218		2,799,218
Prior Years Taxes	8816	(8,173)		(8,173)
Education Revenues Augmentation Fund (ERAF)	8817	4,485,564		4,485,564
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	3,515,082		3,515,082
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	149,890		149,890
Other Contranct Services	8832			0
Sales and Commissions	8840	604,504		604,504
Rentals and Leases	8850	115,895		115,895
Interest and Investment Income	8860	223,706		223,706
Student Fees and Charges	8870			
Community Services Classes	8872	460,646		460,646
Dormitory	8873			0
Enrollment	8874	7,398,180		7,398,180
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-377423		-377423
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		744,985	744,985
Instructional Materials Fees and Sales of Materials	8877	789,302		789,302
Insurance	8878			0
Student Records	8879	83,071		83,071
Nonresident Tuition	8880	1,390,018	372,161	1,762,179
Parking Services and Public Transportation	8881		2,163	2,163
Other Student Fees and Charges	8885	91,596	244,411	336,007
Other Local Revenues	8890	1,510,603	204,872	1,715,475
<b>Total Local Revenues</b>	8800	76,442,971	1,568,592	78,011,563
<b>Total Revenues</b>		124,110,317	28,142,425	152,252,742

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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#	2,338,484	352,739	2,691,223
<b>Total Other Financing Sources</b>	8900	2,338,484	352,739	2,691,223
<b>Total Revenues and Other Financing Sources</b>		126,448,801	28,495,164	154,943,965

For Actual Year: 2019-2020

Budget Year: 2020-2021

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 Natual Resources	0100	1,396,496	669,049	359,561	82,546		2,507,652
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,883,686	132,565	66,107	4,870		3,087,228
Business and Management	0500	2,032,568	297,897	233,998			2,564,463
Communications	0600	2,152,557	263,120	13,476	24,927		2,454,080
Computer and Information Science	0700	2,271,626	221,041	35,487	50,070		2,578,224
Education	0800	401,665	124,567	149,142			675,374
Engineering and Related Industrial Technology	0900	1,637,638	623,185	398,288	650,787		3,309,898
Fine and Applied Arts	1000	3,929,584	766,587	131,396	93,699		4,921,266
Foreign language	1100	1,607,620	86,603	4,498			1,698,721
Health	1200	7,661,815	1,727,617	113,092	1,079,476		10,582,000
Consumer Education And Home Economics	1300	2,396,853	590,296	504,831	74,547		3,566,527
Law	1400						0
Humanities(Letters)	1500	7,046,186	912,238	79,987	6,945		8,045,356
Library Science	1600	145,847	44,838				190,685
Mathematics	1700	4,816,618	457,660	27,696			5,301,974
Military Studies	1800						0
Physical Sciences	1900	3,728,401	175,358	46,081	15,283		3,965,123
Psychology	2000	3,013,957	282,580	5,870	10,076		3,312,483
Public Affairs and Services	2100	2,179,295	2,357,435	436,768	129,163		5,102,661
Social Sciences	2200	2,291,163	111,583	404			2,403,150
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,987,942	4,135,939	2,266,656	9,651		13,400,188
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,182,228					1,182,228
<b>Sub-Total Instructional Activites</b>		59,763,745	13,980,158	4,873,338	2,232,040		80,849,281
<b>Total Expenditures for GF Activities*</b>		60,662,076	67,850,829	15,868,395	2,915,877	7,287,893	154,585,070

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		4,571,712	148,483	11,963		4,732,158
Course and Curriculum Development	6020		749,806	25,848			775,654
Academic / Faculty Senate	6030		274,911	12,407			287,318
Other Instructional Administration & Governance	6090		918,124	392,277	33,980		1,344,381
<b>Total Instructional Admin. &amp; Governance</b>		0	6,514,553	579,015	45,943	0	7,139,511
Instructional Support Services	6100						
Learning Center	6110	873,500	173,906	23,559			1,070,965
Library	6120		2,757,938	25,275	181,624		2,964,837
Media	6130		1,891,256	30,895	4,003		1,926,154
Museums and Galleries	6140		200,080	3,310			203,390
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		873,500	5,023,180	83,039	185,627	0	6,165,346
Admissions and Records	6200		2,738,555	147,209	855		2,886,619
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,065,738	26,348			4,092,086
Matriculation and Student Assessment	6320		967,179	50,329			1,017,508
Transfer Programs	6330		609,240	18,379			627,619
Career Guidance	6340		322,568	7,238			329,806
Other Student Counseling and Guidance	6390		1,792,483	47,945	13,119		1,853,547
<b>Total Student Counseling and Guidance</b>		0	7,757,208	150,239	13,119	0	7,920,566

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		3,630,881	75,189	4,619		3,710,689
Extended Opportunity Programs and Services (EOPS)	6430		1,556,621	198,696	32,219	596,966	2,384,502
Health Services	6440		1,139,125	82,799	4,994		1,226,918
Student Personnel Administration	6450		434,707	24,840			459,547
Financial Aid Administration	6460		1,929,308	217,156			2,146,464
Job Placement Services	6470		1,777				1,777
Veterans Services	6480		113,522	4,464			117,986
Miscellaneous Student Services	6490		497,871	294,855		25,087	817,813
<b>Total Other Student Services</b>		0	9,303,812	897,999	41,832	622,053	10,865,696
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,915,178	873,994	119,094		2,908,266
Custodial Services	6530		3,557,507	189,983	52,494		3,799,984
Grounds Maintenance and Repairs	6550		617,532	112,886	26,375		756,793
Utilities	6570			2,589,767			2,589,767
Other Operations and Maintenance of Plant	6590		86,828	(924,183)	104,263		(733,092)
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,177,045	2,842,447	302,226	0	9,321,718
<b>Planning, Policymaking and Coordinations</b>	6600		2,313,837	2,013,389	4,481		4,331,707

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		616,369	193,706	6,463		816,538
Fiscal Operations	6720		1,804,462	543,039	682		2,348,183
Human Resources Management	6730		2,513,172	128,267	1,016		2,642,455
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		415,173	68,450			483,623
Staff Diversity	6760		11,140	80,140			91,280
Logistical Services	6770		2,514,528	1,592,699	6,555		4,113,782
Management Information Systems	6780		3,497,188	726,803			4,223,991
Other General Institutional Support Services	6790		(786,269)	49,098			(737,171)
<b>Total General Institutional Support Services</b>	6700	0	10,585,763	3,382,202	14,716	0	13,982,681
Community Services & Economic Development	6800						
Community Recreation	6810		647	3,429			4,076
Community Service Classes	6820		564,133	224,460	200		788,793
Community Use of Facilities	6830		40,805	110			40,915
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	605,585	227,999	200	0	833,784

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			145			145
Child Development Centers	6920		67,869	12,808	3,487		84,164
Farm Operations	6930						0
Food Services	6940			12,000			12,000
Parking	6950						0
Student and Co-Curricular Activities	6960		2,036,818	470,456	69,892		2,577,166
Student Housing	6970		744,351	174,419			918,770
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	2,849,038	669,828	73,379	0	3,592,245
Auxiliary Operations	7000						
Contract Education	7010	24,831	2,095	1,691	1,459		30,076
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	24,831	2,095	1,691	1,459	0	30,076

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					5,335,438	5,335,438
Student Aid	7320					1,330,402	1,330,402
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	6,665,840	6,665,840
<b>Sub-Total Non-Instructional Activites</b>		898,331	53,870,671	10,995,057	683,837	7,287,893	73,735,789
<b>Total Expenditures General Fund: activities *</b>		60,662,076	67,850,829	15,868,395	2,915,877	7,287,893	154,585,070

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$175,441,690
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	17,744.68		
	2. 2019-2020 Second Period Actual FTES	16,473.16		
	3. 2019-2020 Population change factor (C2/C1)	0.9283		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$168,937,293
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)			\$168,937,293
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$168,937,293
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			39,766,242
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			420,000
C.	Local Property taxes			56,120,000
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.	2020-2021 Appropriations Subject to Limit			\$96,331,242

For Actual Year: 2019-2020

Budget Year: 2020-2021

## 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	70,495	42,000	3,545,711	13,992,544	3,616,206	14,034,544
State Revenues	8600	47,596,851	47,831,156	23,028,122	36,752,598	70,624,973	84,583,754
Local Revenues	8800	76,442,971	80,269,679	1,568,592	3,442,744	78,011,563	83,712,423
<b>Total Revenues</b>		124,110,317	128,142,835	28,142,425	54,187,886	152,252,742	182,330,721
<b>EXPENDITURES:</b>							
Academic Salaries	1000	55,419,031	55,023,685	4,523,267	4,594,619	59,942,298	59,618,304
Classified Salaries	2000	27,115,378	26,297,603	8,524,736	8,912,490	35,640,114	35,210,093
Employee Benefits	3000	28,111,231	30,072,597	4,819,262	5,018,026	32,930,493	35,090,623
Supplies and Materials	4000	1,873,234	1,874,229	527,386	684,736	2,400,620	2,558,965
Other Operating Expenses and Services	5000	10,211,192	11,688,788	3,256,583	5,892,331	13,467,775	17,581,119
Capital Outlay	6000	164,494	171,866	2,751,383	9,025,964	2,915,877	9,197,830
<b>Total Expenditures</b>		122,894,560	125,128,768	24,402,617	34,128,166	147,297,177	159,256,934
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,215,757	3,014,067	3,739,808	20,059,720	4,955,565	23,073,787
<b>Other Financing Sources</b>	8900	2,338,484	221,156	352,739	111,445	2,691,223	332,601
<b>Other Outgo</b>	7000	3,195,346	3,630,974	4,092,547	20,171,165	7,287,893	23,802,139
<b>Net Increase/(Decrease) in Fund Balance</b>		358,895	(395,751)	0	0	358,895	(395,751)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	7,069,840	7,428,735	0	0	7,069,840	7,428,735
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,069,840		0		7,069,840	
<b>Ending Fund Balance, June 30</b>		7,428,735	7,032,984	0	0	7,428,735	7,032,984

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					36,430	45,000
State Revenues	8600					920,921	907,000
Local Revenues	8800					23,806	
<b>Total Income</b>		0	0	0	0	981,157	952,000
<b>Expenditures</b>							
Academic Salaries	1000					106,522	111,850
Classified Salaries	2000					749,432	701,092
Employee Benefits	3000					450,799	444,073
Supplies and Materials	4000					32,567	54,770
Other Operating Expenses and Services	5000					2,955	5,855
Capital Outlay	6000						1,350
<b>Total Expenditures</b>		0	0	0	0	1,342,275	1,318,990
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(361,118)	(366,990)
<b>Other Financing Sources</b>	8900					361,118	423,128
<b>Other Outgo</b>	7000						56,138
<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: 2019-2020

Budget Year: 2020-2021

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	1,508,713	980,478	51,428	17,000	1,441,513	1,075,000
<b>Total Income</b>		1,508,713	980,478	51,428	17,000	1,441,513	1,075,000
<b>Expenditures</b>							
Academic Salaries	1000	10,227	1,000				
Classified Salaries	2000	396,219	417,755			1,447,892	1,407,951
Employee Benefits	3000	176,530	203,806			506,283	560,281
Supplies and Materials	4000	68,603	62,368	2,501		21,852	23,835
Other Operating Expenses and Services	5000	748,571	771,257	37,056	40,000	150,438	223,513
Capital Outlay	6000	126,606	113,400				14,420
<b>Total Expenditures</b>		1,526,756	1,569,586	39,557	40,000	2,126,465	2,230,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(18,043)	(589,108)	11,871	(23,000)	(684,952)	(1,155,000)
<b>Other Financing Sources</b>	8900	150,000	150,000			610,000	1,155,000
<b>Other Outgo</b>	7000		10,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		131,957	(449,108)	11,871	(23,000)	(74,952)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	991,558	1,123,515	98,358	110,229	152,375	77,423
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	991,558		98,358		152,375	
<b>Ending Fund Balance, June 30</b>		1,123,515	674,407	110,229	87,229	77,423	77,423

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	1,097,185	30,971,633				
Local Revenues	8800	1,525,887	120,000			1,990,573	1,500,000
<b>Total Income</b>		2,623,072	31,091,633	0	0	1,990,573	1,500,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					747,093	921,182
Employee Benefits	3000					320,728	420,316
Supplies and Materials	4000					27,617	4,221
Other Operating Expenses and Services	5000	567,400				3,405,739	5,149,916
Capital Outlay	6000	1,058,170	39,083,617			42,440,777	130,494,735
<b>Total Expenditures</b>		1,625,570	39,083,617	0	0	46,941,954	136,990,370
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		997,502	(7,991,984)	0	0	(44,951,381)	(135,490,370)
<b>Other Financing Sources</b>	8900					180,000,000	
<b>Other Outgo</b>	7000						7,960,162
<b>Net Increase/(Decrease) in Fund Balance</b>		997,502	(7,991,984)	0	0	135,048,619	(143,450,532)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,994,482	7,991,984	0	0	8,401,913	143,450,532
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6,994,482		0		8,401,913	
<b>Ending Fund Balance, June 30</b>		7,991,984	0	0	0	143,450,532	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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				



For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	1,688,211	1,780,000	18,218	20,000		
Other Financing Sources	8900			1,800,000	2,000,000		
<b>Total Income</b>		1,688,211	1,780,000	1,818,218	2,020,000		
<b>Expenditures</b>							
Academic Salaries	1000	73,956					
Classified Salaries	2000	7,004	15,000				
Employee Benefits	3000	8,278	1,322	1,904,070	2,000,000		
Supplies and Materials	4000	1,027	5,500				
Other Operating Expenses and Services	5000	1,695,535	1,790,000				
Capital Outlay	6000	737	5,000				
<b>Total Expenditures</b>		1,786,537	1,816,822	1,904,070	2,000,000		
<b>Net Profit or Loss</b>		(98,326)	(36,822)	(85,852)	20,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(98,326)	(36,822)	(85,852)	20,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	160,396	62,070	1,606,997	1,521,145		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	160,396		1,606,997			
<b>Ending Fund Balance, June 30</b>		62,070	25,248	1,521,145	1,541,145		

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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	425,466	74,330	45,754	37,000	157,113	84,000
<b>Total Income</b>		425,466	74,330	45,754	37,000	157,113	84,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	7,145	7,150	31,293	48,883	96,671	58,688
Employee Benefits	3000	181	180	12,474	21,081	40,860	44,597
Supplies and Materials	4000	51,400	12,000				
Other Operating Expenses and Services	5000	379,350	65,000	3,220	600	13,670	16,800
Capital Outlay	6000						
<b>Total Expenditures</b>		438,076	84,330	46,987	70,564	151,201	120,085
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(12,610)	(10,000)	(1,233)	(33,564)	5,912	(36,085)
<b>Other Financing Sources</b>	8900	10,000	10,000				
<b>Other Outgo</b>	7000			3,076	2,520		
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,610)	0	(4,309)	(36,084)	5,912	(36,085)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	350,903	338,350	191,449	187,140	265,274	271,186
Prior Years Adjustments	9020	(9,943)					
Adjusted Beginning Balance	9030	340,960		191,449		265,274	
<b>Ending Fund Balance, June 30</b>		338,350	338,350	187,140	151,056	271,186	235,101

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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	16,322,308	17,000,000				
State Revenues	8600	3,041,407	3,000,000				
Local Revenues	8800			2,469,061	2,500,000		
<b>Total Income</b>		19,363,715	20,000,000	2,469,061	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	35,949	35,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		35,949	35,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		19,327,766	19,965,000	2,469,061	2,500,000	0	0
<b>Other Financing Sources</b>	8900	1,210,449	1,000,000				
<b>Other Outgo</b>	7000	20,538,215	20,965,000	2,469,061	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: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	361,118
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	150,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	610,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,800,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	10,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	1,210,449
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	3,076

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		2,680,100			933,364	
		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		585,464		585,464		585,464
Classified Salaries	2000		1,556,172		1,556,172		1,556,172
Employee Benefits	3000		538,464		538,464		538,464
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	214,706	214,706
Books, Magazines, & Periodicals	4200				0	12,460	12,460
Instructional Supplies & Materials	4300				0	706,198	706,198
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	933,364	933,364
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	2,680,100	0	2,680,100	933,364	3,613,464
<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		638,578		638,578		638,578
Classified Salaries	2000		1,806,186		1,806,186		1,806,186
Employee Benefits	3000		602,470		602,470		602,470
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	20,005	20,005
Books, Magazines, & Periodicals	4200				0	640	640
Instructional Supplies & Materials	4300				0	1,054,849	1,054,849
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: 2019-2020

District ID: 260

Name: SONOMA

<b>EPA Revenue</b>	9,942,701
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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	9,942,701	0	0	9,942,701
<b>TOTAL</b>		9,942,701	0	0	9,942,701



Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	7,234,088	7,388,619	14,622,707	685,591	4.92%
2020-21	6,840,900	7,650,490	14,491,390	-131,317	-0.90%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
Increasing pension costs funded through ongoing revenues, anticipated increases included in all budget modeling and projections