

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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
Instructional Salaries					
Contract or Regular	1100	21,428,971	21,428,971		21,428,971
Other	1300	20,782,001	20,782,001		20,782,001
Total Instructional Salaries		42,210,972	42,210,972	0	42,210,972
Non-Instructional Salaries					
Contract or Regular	1200		9,923,464	417,330	10,340,794
Other	1400		1,299,660	71,445	1,371,105
Total Non-Instructional Salaries		0	11,223,124	488,775	11,711,899
Total Academic Salaries		42,210,972	53,434,096	488,775	53,922,871
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,833,189	722,182	20,555,371
Other	2300		1,608,981	163,744	1,772,725
Total Non-Instructional Salaries		0	21,442,170	885,926	22,328,096
Instructional Aides					
Regular Status	2200	2,654,768	2,654,767		2,654,767
Other	2400	232,696	232,696		232,696
Total Instructional Aides		2,887,464	2,887,463	0	2,887,463
Total Classified Salaries		2,887,464	24,329,633	885,926	25,215,559
Employee Benefits	3000	13,699,474	28,799,608	554,540	29,354,148
Supplies and Materials	4000		1,060,483	49,818	1,110,301
Other Operating Expenses	5000	1,427,478	8,957,225	377,032	9,334,257
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		60,225,388	116,581,045	2,356,091	118,937,136

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		1,770		1,770
Student Transportation	6491		42,277		42,277
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		221,477	47,135	268,612
Lottery Expenditures					
Academic Salaries	1000		583,928		583,928
Classified Salaries	2000		1,552,088		1,552,088
Employee Benefits	3000		1,106,801		1,106,801
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: 2020-2021

Budget Year: 2021-2022

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
Total Exclusions		0	3,508,341	47,135	3,555,476
Total for ECS 84362, 50% Law		60,225,388	113,072,704	2,308,956	115,381,660
Percent of CEE (Instructional Salary Cost / Total CEE)		53.26%	100.00%		
50% of Current Expense of Education			56,536,352		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		60,225,388	113,072,704	2,308,956	115,381,660
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		60,225,388	116,581,045	2,356,091	118,937,136
Capital Expenditures	6000	89,100	197,532	4,707	202,239
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		60,314,488	116,778,577	2,360,798	119,139,375

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,925,454		2,925,454
In County Treasury	9112	31,130,147	(5,459,530)	25,670,617
Cash With Fiscal Agents	9113	118,464		118,464
Revolving Cash Accounts	9114	89,960		89,960
Investments (at cost)	9120			0
Accounts Receivable	9130	10,802,855	15,602,404	26,405,259
Due from Other Funds	9140	3,409,870		3,409,870
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	43,281		43,281
Prepaid Items	9220	272,039		272,039
TOTAL ASSETS		48,792,070	10,142,874	58,934,944
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,766,220	169,836	5,936,056
Accrued Salaries and Wages Payable	9520	1,495,049		1,495,049
Compensated Absences Payable Current	9530	2,708,841		2,708,841
Due to Other Funds	9540	4,001,903		4,001,903
Temporary Loans	9550	18,160,000		18,160,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	988,210	9,148,059	10,136,269
TOTAL LIABILITIES		33,120,223	9,317,895	42,438,118

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	405,279	824,979	1,230,258
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		405,279	824,979	1,230,258
Uncommitted Fund Balance	9790	15,266,568		15,266,568
TOTAL FUND EQUITY		15,671,847	824,979	16,496,826
TOTAL LIABILITIES AND FUND EQUITY		48,792,070	10,142,874	58,934,944

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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, 2021

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111				303	(1,245)	(171)
In County Treasury	9112			99,411	1,302,767	360,840	11,081
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			470,651	16,108		561
Due from Other Funds	9140			553	179,457	78,789	1,980,238
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	570,615	1,498,635	438,384	1,991,709
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510				477,139	208,735	
Accrued Salaries and Wages Payable	9520				589		10,476
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			547,462	7,111		1,113,639
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			23,153	3,203		
TOTAL LIABILITIES		0	0	570,615	488,042	208,735	1,124,115

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	867,594
Assigned Fund Balance	9754	0	0	0	1,010,593	229,649	0
Total Designated Fund Balance		0	0	0	1,010,593	229,649	867,594
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	1,010,593	229,649	867,594
TOTAL LIABILITIES AND FUND EQUITY		0	0	570,615	1,498,635	438,384	1,991,709

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	921,875		113,597,656
Cash With Fiscal Agents	9113	533,643		241,732
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	11,750,697		45,486
Due from Other Funds	9140	1,310,300		86
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			1,936,593
TOTAL ASSETS		14,516,515	0	115,821,553
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,769,317		12,490,828
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	9,217		25,097
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	60,179		
TOTAL LIABILITIES		4,838,713	0	12,515,925

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			103,305,628
Committed Fund Balance	9753	9,677,802		
Assigned Fund Balance	9754			
Total Designated Fund Balance		9,677,802	0	103,305,628
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,677,802	0	103,305,628
TOTAL LIABILITIES AND FUND EQUITY		14,516,515	0	115,821,553

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,844,333	1,278,503
Cash With Fiscal Agents	9113	891,812	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	51,808	250,000
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		2,787,953	1,528,503

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	680,634	
Accrued Salaries and Wages Payable	9520	372	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,700,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,381,006	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	2,381,006	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		1,528,503
Total Designated Fund Balance		0	1,528,503
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	406,947	
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		406,947	1,528,503
TOTAL LIABILITIES AND FUND EQUITY		2,787,953	1,528,503

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	401,542	10,328	543	63,126	42,017			
In County Treasury	9112		219,766	186,413					376
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	45,484	413		25,542				4,495
Due from Other Funds	9140		31	151,091	1,254,223				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		447,026	230,538	338,047	1,342,891	42,017	0	0	4,871

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,920	32,382		65,355				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		2,924		24,145				4,871
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	13,818	3,991		1,253,391	42,017			
Total Current Liabilities and Deferred Revenue		17,738	39,297	0	1,342,891	42,017	0	0	4,871
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	17,738	39,297	0	1,342,891	42,017	0	0	4,871

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	429,288							
Unassigned	9790								
Total Reserved Fund Balance		429,288	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752		191,241	338,047					
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	191,241	338,047	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		429,288	191,241	338,047	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		447,026	230,538	338,047	1,342,891	42,017	0	0	4,871

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		73,125	73,125
Student Financial Aid	8150	40,975		40,975
Veterans Education	8160		4,624	4,624
Vocational and Technical Education Act (VATEA)	8170		691,537	691,537
Other Federal Revenues	8190	24,037	13,318,793	13,342,830
Total Federal Revenues	8100	65,012	14,088,079	14,153,091
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	273,332		273,332
State General Apportionment	8612	8,514,425		8,514,425
Other General Apportionment	8613	2,484,402		2,484,402
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,722,515	1,722,515
Disabled Students Programs and Services(DSPS)	8623		2,644,506	2,644,506
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		355,664	355,664
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,318,955	10,318,955

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	31,372,375		31,372,375
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,607,579	1,607,579
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	298,557		298,557
Timber Yield Tax	8672	10,318		10,318
Other State Tax Subventions	8673	1,350		1,350
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,242,816	1,071,919	4,314,735
State Mandated Costs	8685	585,177		585,177
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	452,263	8,974,497	9,426,760
Total State Revenues	8600	47,235,015	26,695,635	73,930,650

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	58,119,511		58,119,511
Tax Allocation, Supplemental Roll	8812	556,837		556,837
Tax Allocation, Unsecured Roll	8813	2,254,674		2,254,674
Prior Years Taxes	8816	30,564		30,564
Education Revenues Augmentation Fund (ERAF)	8817	5,369,269		5,369,269
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	255,686		255,686
Other Contract Services	8832			0
Sales and Commissions	8840	879,493		879,493
Rentals and Leases	8850	147,172		147,172
Interest and Investment Income	8860	10,529		10,529
Student Fees and Charges	8870			
Community Services Classes	8872	300,063		300,063
Dormitory	8873			0
Enrollment	8874	6,943,182		6,943,182
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,668,366	1,668,366
Instructional Materials Fees and Sales of Materials	8877	731,472		731,472
Insurance	8878			0
Student Records	8879	217,423		217,423
Nonresident Tuition	8880	3,355,266	320,728	3,675,994
Parking Services and Public Transportation	8881		39,804	39,804
Other Student Fees and Charges	8885	84,547		84,547
Other Local Revenues	8890	1,153,463	189,857	1,343,320
Total Local Revenues	8800	80,409,151	2,218,755	82,627,906
Total Revenues		127,709,178	43,002,469	170,711,647

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,865,347	337,838	3,203,185
Total Other Financing Sources	8900	2,865,347	337,838	3,203,185
Total Revenues and Other Financing Sources		130,574,525	43,340,307	173,914,832

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	1,419,197	590,139	293,782	585,095		2,888,213
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,969,928	90,288	60,550	18,259		3,139,025
Business and Management	0500	2,098,227	248,200	246,132	651		2,593,210
Communications	0600	2,259,660	232,102	6,342	28,085		2,526,189
Computer and Information Science	0700	2,191,810	161,702	5,850	149,717		2,509,079
Education	0800	816,072	95,120	43,992	20,078		975,262
Engineering and Related Industrial Technology	0900	1,485,332	459,291	317,753	1,297,725		3,560,101
Fine and Applied Arts	1000	3,506,354	806,113	140,273	208,812		4,661,552
Foreign language	1100	1,653,606	73,228	123			1,726,957
Health	1200	7,427,514	1,647,801	97,624	401,938		9,574,877
Consumer Education And Home Economics	1300	2,336,372	560,712	352,802	47,829		3,297,715
Law	1400						0
Humanities(Letters)	1500	6,753,874	878,028	37,413	3,689		7,673,004
Library Science	1600	136,439					136,439
Mathematics	1700	4,684,506	481,132	9,878	10,093		5,185,609
Military Studies	1800						0
Physical Sciences	1900	3,622,255	125,410	63,086	9,001		3,819,752
Psychology	2000	3,172,313	321,993	531			3,494,837
Public Affairs and Services	2100	1,984,157	1,219,693	271,602	430,821		3,906,273
Social Sciences	2200	2,470,022	107,890	809			2,578,721
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,585,076	2,869,472	1,776,986	48,696		11,280,230
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,127,577					1,127,577
Sub-Total Instructional Activites		58,700,291	10,968,314	3,725,528	3,260,489		76,654,622
Total Expenditures for GF Activities*		59,770,481	67,183,196	15,174,246	6,649,606	16,069,212	164,846,741

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		4,697,570	146,296	1,893		4,845,759
Course and Curriculum Development	6020		1,248,560	71,966			1,320,526
Academic / Faculty Senate	6030		275,714	13,928			289,642
Other Instructional Administration & Governance	6090		985,644	331,535	5,856		1,323,035
Total Instructional Admin. & Governance		0	7,207,488	563,725	7,749	0	7,778,962
Instructional Support Services	6100						
Learning Center	6110	1,070,148	68,132	8,946			1,147,226
Library	6120		2,784,846	71,406	227,987		3,084,239
Media	6130		1,822,587	25,831	49,740		1,898,158
Museums and Galleries	6140		175,801	6,219	1,866		183,886
Academic Information Systems and Technology	6150		1,083,330	3,111			1,086,441
Other Instructional Support Services	6190						0
Total Instructional Support Services		1,070,148	5,934,696	115,513	279,593	0	7,399,950
Admissions and Records	6200		2,592,225	79,675			2,671,900
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,282,096	24,632			4,306,728
Matriculation and Student Assessment	6320		917,480	44,129			961,609
Transfer Programs	6330		621,488	13,469			634,957
Career Guidance	6340		242,710	15,511			258,221
Other Student Counseling and Guidance	6390		1,459,442	42,887			1,502,329
Total Student Counseling and Guidance		0	7,523,216	140,628	0	0	7,663,844

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		3,620,937	69,164	909		3,691,010
Extended Opportunity Programs and Services (EOPS)	6430		1,632,373	181,307	1,156	666,514	2,481,350
Health Services	6440		1,119,442	77,813	9,174		1,206,429
Student Personnel Administration	6450		446,748	7,958			454,706
Financial Aid Administration	6460		1,915,114	215,072			2,130,186
Job Placement Services	6470		9,280				9,280
Veterans Services	6480		221,740	32,753			254,493
Miscellaneous Student Services	6490		544,873	175,143		185,669	905,685
Total Other Student Services		0	9,510,507	759,210	11,239	852,183	11,133,139
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,124,403	792,552	170,140		3,087,095
Custodial Services	6530		3,179,952	69,773	71,758		3,321,483
Grounds Maintenance and Repairs	6550		718,520	102,008	16,408		836,936
Utilities	6570			2,240,680			2,240,680
Other Operations and Maintenance of Plant	6590		90,636	403,001	2,109,178		2,602,815
Total Operation and Maintenance of Plant	6500	0	6,113,511	3,608,014	2,367,484	0	12,089,009
Planning, Policymaking and Coordinations	6600	42	3,339,665	2,270,435	23,926		5,634,068

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		607,291	131,749			739,040
Fiscal Operations	6720		1,855,512	453,147	1,391		2,310,050
Human Resources Management	6730		2,524,971	150,510	1,183		2,676,664
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		448,115	28,521			476,636
Staff Diversity	6760			57,300			57,300
Logistical Services	6770		1,988,247	1,668,970	6,968		3,664,185
Management Information Systems	6780		3,466,080	730,141	645,651		4,841,872
Other General Institutional Support Services	6790		718,035	66,522			784,557
Total General Institutional Support Services	6700	0	11,608,251	3,286,860	655,193	0	15,550,304
Community Services & Economic Development	6800						
Community Recreation	6810			5,094			5,094
Community Service Classes	6820		315,656	114,495			430,151
Community Use of Facilities	6830		40,462	51,483			91,945
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	356,118	171,072	0	0	527,190

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			158			158
Child Development Centers	6920		6,817	2,989	9,539		19,345
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		2,021,439	390,439	34,394		2,446,272
Student Housing	6970		949				949
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,029,205	393,586	43,933	0	2,466,724
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			60,000			60,000
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	60,000	0	0	60,000
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					13,793,651	13,793,651
Student Aid	7320					1,345,306	1,345,306
Other Outgo	7390					78,072	78,072
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,217,029	15,217,029
Sub-Total Non-Instructional Activites		1,070,190	56,214,882	11,448,718	3,389,117	16,069,212	88,192,119
Total Expenditures General Fund: activities *		59,770,481	67,183,196	15,174,246	6,649,606	16,069,212	164,846,741

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$168,937,293
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	16,473.00		
	2. 2020-2021 Second Period Actual FTES	15,040.00		
	3. 2020-2021 Population change factor (C2/C1)	0.9130		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$163,077,686
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)			\$163,077,686
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$163,077,686
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,850,185
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			420,000
C.	Local Property taxes			65,503,509
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.	2021-2022 Appropriations Subject to Limit			\$110,798,694

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	65,012	47,000	14,088,079	19,697,870	14,153,091	19,744,870
State Revenues	8600	47,235,015	51,933,236	26,695,635	40,045,107	73,930,650	91,978,343
Local Revenues	8800	80,409,151	82,892,275	2,218,755	3,741,748	82,627,906	86,634,023
Total Revenues		127,709,178	134,872,511	43,002,469	63,484,725	170,711,647	198,357,236
EXPENDITURES:							
Academic Salaries	1000	53,922,871	59,417,501	5,523,893	5,637,887	59,446,764	65,055,388
Classified Salaries	2000	25,215,559	26,524,366	7,920,962	11,699,294	33,136,521	38,223,660
Employee Benefits	3000	29,354,148	32,362,325	5,016,244	5,786,227	34,370,392	38,148,552
Supplies and Materials	4000	1,110,301	1,418,102	655,401	1,152,914	1,765,702	2,571,016
Other Operating Expenses and Services	5000	9,334,257	11,804,970	4,074,287	6,403,434	13,408,544	18,208,404
Capital Outlay	6000	202,239	169,023	6,447,367	14,119,638	6,649,606	14,288,661
Total Expenditures		119,139,375	131,696,287	29,638,154	44,799,394	148,777,529	176,495,681
Excess /(Deficiency) of Revenues over Expenditures		8,569,803	3,176,224	13,364,315	18,685,331	21,934,118	21,861,555
Other Financing Sources	8900	2,865,347	203,417	337,838	133,297	3,203,185	336,714
Other Outgo	7000	3,192,038	3,220,639	12,877,174	18,818,628	16,069,212	22,039,267
Net Increase/(Decrease) in Fund Balance		8,243,112	159,002	824,979	0	9,068,091	159,002
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,428,735	15,671,847	0	824,979	7,428,735	16,496,826
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,428,735		0		7,428,735	
Ending Fund Balance, June 30		15,671,847	15,830,849	824,979	824,979	16,496,826	16,655,828

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		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						
Total Other Outgo	7000	0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						63,152
State Revenues	8600					919,470	907,000
Local Revenues	8800					(258)	
Total Income		0	0	0	0	919,212	970,152
Expenditures							
Academic Salaries	1000					112,205	124,100
Classified Salaries	2000					674,033	727,421
Employee Benefits	3000					461,451	514,814
Supplies and Materials	4000					4,004	8,690
Other Operating Expenses and Services	5000					4,977	
Capital Outlay	6000					1,248	1,350
Total Expenditures		0	0	0	0	1,257,918	1,376,375
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(338,706)	(406,223)
Other Financing Sources	8900					338,706	423,128
Other Outgo	7000						16,905
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,161,847	1,484,908	125,814	77,000	2,153,383	1,995,288
Total Income		1,161,847	1,484,908	125,814	77,000	2,153,383	1,995,288
Expenditures							
Academic Salaries	1000	3,256	1,000				
Classified Salaries	2000	387,313	518,590			1,280,706	1,418,713
Employee Benefits	3000	204,390	250,466			448,133	549,889
Supplies and Materials	4000	34,258	63,611			4,968	8,835
Other Operating Expenses and Services	5000	748,451	796,556	6,394	72,000	121,545	192,851
Capital Outlay	6000	47,101	112,288		20,000		5,000
Total Expenditures		1,424,769	1,742,511	6,394	92,000	1,855,352	2,175,288
Excess /(Deficiency) of Revenues over Expenditures		(262,922)	(257,603)	119,420	(15,000)	298,031	(180,000)
Other Financing Sources	8900	150,000	105,000			492,140	180,000
Other Outgo	7000		510,000				
Net Increase/(Decrease) in Fund Balance		(112,922)	(662,603)	119,420	(15,000)	790,171	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,123,515	1,010,593	110,229	229,649	77,423	867,594
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,123,515		110,229		77,423	
Ending Fund Balance, June 30		1,010,593	347,990	229,649	214,649	867,594	867,594

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100	144,122	6,975,878				
State Revenues	8600	11,214,233	25,814,868				
Local Revenues	8800	1,964,129	100,000			1,059,890	1,500,000
Total Income		13,322,484	32,890,746	0	0	1,059,890	1,500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					933,744	1,096,111
Employee Benefits	3000					423,377	521,859
Supplies and Materials	4000					19,747	15,068
Other Operating Expenses and Services	5000	278,311	2,997			3,215,684	1,466,312
Capital Outlay	6000	11,358,355	35,933,551			36,612,242	94,038,133
Total Expenditures		11,636,666	35,936,548	0	0	41,204,794	97,137,483
Excess /(Deficiency) of Revenues over Expenditures		1,685,818	(3,045,802)	0	0	(40,144,904)	(95,637,483)
Other Financing Sources	8900						
Other Outgo	7000		6,632,000				7,668,145
Net Increase/(Decrease) in Fund Balance		1,685,818	(9,677,802)	0	0	(40,144,904)	(103,305,628)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,991,984	9,677,802	0	0	143,450,532	103,305,628
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,991,984		0		143,450,532	
Ending Fund Balance, June 30		9,677,802	0	0	0	103,305,628	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,691,159	1,795,000	843	2,000		
Other Financing Sources	8900			2,250,000	2,100,000		
Total Income		1,691,159	1,795,000	2,250,843	2,102,000		
Expenditures							
Academic Salaries	1000	18,438					
Classified Salaries	2000	1,235	15,000				
Employee Benefits	3000	2,288	1,327	2,243,485	2,100,000		
Supplies and Materials	4000		5,500				
Other Operating Expenses and Services	5000	1,321,411	1,790,000				
Capital Outlay	6000	2,910	5,000				
Total Expenditures		1,346,282	1,816,827	2,243,485	2,100,000		
Net Profit or Loss		344,877	(21,827)	7,358	2,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		344,877	(21,827)	7,358	2,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	62,070	406,947	1,521,145	1,528,503		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	62,070		1,521,145			
Ending Fund Balance, June 30		406,947	385,120	1,528,503	1,530,503		

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	290,265	300,000	67,684	37,000	182,412	84,000
Total Income		290,265	300,000	67,684	37,000	182,412	84,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	11,001	11,000	25,455	66,002	66,036	73,993
Employee Benefits	3000	4,682	5,000	10,834	21,004	36,531	46,334
Supplies and Materials	4000	22,035	22,000				
Other Operating Expenses and Services	5000	161,609	165,000		5,500	12,984	16,800
Capital Outlay	6000						
Total Expenditures		199,327	203,000	36,289	92,506	115,551	137,127
Excess /(Deficiency) of Revenues over Expenditures		90,938	97,000	31,395	(55,506)	66,861	(53,127)
Other Financing Sources	8900						
Other Outgo	7000			27,294	2,520		
Net Increase/(Decrease) in Fund Balance		90,938	97,000	4,101	(58,026)	66,861	(53,127)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	338,350	429,288	187,140	191,241	271,186	338,047
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	338,350		187,140		271,186	
Ending Fund Balance, June 30		429,288	526,288	191,241	133,215	338,047	284,920

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100	15,252,173	15,250,000				
State Revenues	8600	3,163,261	3,250,000				
Local Revenues	8800	4,293	5,000	2,736,051	2,800,000		
Total Income		18,419,727	18,505,000	2,736,051	2,800,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000	24,145	25,000				
Total Expenditures		24,145	25,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		18,395,582	18,480,000	2,736,051	2,800,000	0	0
Other Financing Sources	8900	1,195,713					
Other Outgo	7000	19,591,295	18,480,000	2,736,051	2,800,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	273,332
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	338,706
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	150,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	492,140
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,250,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	2,679,498
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	2,924
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	1,195,713

Activity Classification	Object 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		3,242,816		1,071,919			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		583,928		583,928			583,928
Classified Salaries	2000		1,552,088		1,552,088			1,552,088
Employee Benefits	3000		1,106,800		1,106,800			1,106,800
Supplies & Materials	4000							
Software	4100				0	305,222		305,222
Books, Magazines, & Periodicals	4200				0	48,701		48,701
Instructional Supplies & Materials	4300				0	628,895		628,895
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	982,818		982,818
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	89,101		89,101
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	89,101		89,101
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,242,816	0	3,242,816	1,071,919		4,314,735
Ending Balance					0	0		0

Activity Classification	Object 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		3,218,107			1,283,294		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		576,335		576,335			576,335
Classified Salaries	2000		1,531,907		1,531,907			1,531,907
Employee Benefits	3000		1,109,865		1,109,865			1,109,865
Supplies & Materials	4000							
Software	4100				0	583,294		583,294
Books, Magazines, & Periodicals	4200				0	150,000		150,000
Instructional Supplies & Materials	4300				0	500,000		500,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,233,294		1,233,294
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	50,000		50,000
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	50,000		50,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,218,107	0	3,218,107	1,283,294		4,501,401
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 260

Name: SONOMA

EPA Revenue	31,372,375
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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	31,372,375	0	0	31,372,375
TOTAL		31,372,375	0	0	31,372,375

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 260

Name: SONOMA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	7,036,589	7,413,490	14,450,079	N/A	N/A
2021-22	7,714,744	9,307,959	17,022,703	2,572,624	17.80%
2022-23	8,177,629	10,704,153	18,881,782	1,859,079	10.92%
2023-24	8,177,630	11,132,319	19,309,949	428,167	2.27%
2024-25	8,177,630	11,354,965	19,532,595	222,646	1.15%
2025-26	8,177,630	11,355,000	19,532,630	35	0.00%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
Increasing pension costs funded through ongoing revenues, anticipated increases included in all budget modeling and projections