

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: SONOMA

District Code: 260

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Kate Jolley

Electronic Certification Date: Saturday, October 07, 2023

Contact: Kate Jolley VP, Finance/Admin Svcs
(707) 527-4413 Ext: kjolley@santarosa.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	25,580,513	25,580,513	352,494	25,933,007
Other	1300	19,496,043	19,778,249	59,714	19,837,963
Total Instructional Salaries		45,076,556	45,358,762	412,208	45,770,970
Non-Instructional Salaries					
Contract or Regular	1200		10,771,062	325,505	11,096,567
Other	1400		1,607,436	66,406	1,673,842
Total Non-Instructional Salaries		0	12,378,498	391,911	12,770,409
Total Academic Salaries		45,076,556	57,737,260	804,119	58,541,379
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,320,835	659,755	22,980,590
Other	2300		1,456,045	146,564	1,602,609
Total Non-Instructional Salaries		0	23,776,880	806,319	24,583,199
Instructional Aides					
Regular Status	2200	2,693,309	3,095,528		3,095,528
Other	2400	554,853	554,853		554,853
Total Instructional Aides		3,248,162	3,650,381	0	3,650,381
Total Classified Salaries		3,248,162	27,427,261	806,319	28,233,580
Employee Benefits	3000	16,416,219	34,919,980	688,563	35,608,543
Supplies and Materials	4000		1,601,286	56,203	1,657,489
Other Operating Expenses	5000	1,097,613	11,439,137	485,592	11,924,729
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		65,838,550	133,124,924	2,840,796	135,965,720

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	898,484			0
Student Health Services Above Amount Collected	6441		6,373		6,373
Student Transportation	6491		181,911		181,911
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		773,715		773,715
Classified Salaries	2000		2,056,545		2,056,545
Employee Benefits	3000		1,757,360		1,757,360
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: 2022-2023

Budget Year: 2023-2024

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		898,484	4,775,904	0	4,775,904
Total for ECS 84362, 50% Law		64,940,066	128,349,020	2,840,796	131,189,816
Percent of CEE (Instructional Salary Cost / Total CEE)		50.60%	100.00%		
50% of Current Expense of Education			64,174,510		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		64,940,066	128,349,020	2,840,796	131,189,816
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,838,550	133,124,924	2,840,796	135,965,720
Capital Expenditures	6000	257,753	1,444,594	484,054	1,928,648
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		66,096,303	134,569,518	3,324,850	137,894,368

For Year Ended June 30, 2023

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	3,346,647		3,346,647
In County Treasury	9112	86,150,044	673,498	86,823,542
Cash With Fiscal Agents	9113	118,464		118,464
Revolving Cash Accounts	9114	76,960		76,960
Investments (at cost)	9120			0
Accounts Receivable	9130	10,569,237		10,569,237
Due from Other Funds	9140	2,225,393		2,225,393
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	50,235		50,235
Prepaid Items	9220	53,051		53,051
TOTAL ASSETS		102,590,031	673,498	103,263,529
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,708,825		14,708,825
Accrued Salaries and Wages Payable	9520	2,012,848		2,012,848
Compensated Absences Payable Current	9530	3,068,105		3,068,105
Due to Other Funds	9540	8,623,583		8,623,583
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	41,699,790		41,699,790
TOTAL LIABILITIES		70,113,151	0	70,113,151

For Year Ended June 30, 2023

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	180,245	673,498	853,743
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		180,245	673,498	853,743
Uncommitted Fund Balance	9790	32,296,635		32,296,635
TOTAL FUND EQUITY		32,476,880	673,498	33,150,378
TOTAL LIABILITIES AND FUND EQUITY		102,590,031	673,498	103,263,529

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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, 2023

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			53,500	6,903	(1,477)	109,446
In County Treasury	9112			49,656	578,049	438,008	144,404
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			5,835	357,979		2,845
Due from Other Funds	9140			224,678	3,811	300,000	141,581
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	333,669	946,742	736,531	398,276
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			13	427,333	209,501	115
Accrued Salaries and Wages Payable	9520				47,313		11,970
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			294,130	4,960		205,602
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			39,526			49,463
TOTAL LIABILITIES		0	0	333,669	479,606	209,501	267,150

- 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, 2023

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	131,126
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	131,126
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	0
Assigned Fund Balance	9754	0	0	0	467,136	527,030	0
Total Designated Fund Balance		0	0	0	467,136	527,030	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	467,136	527,030	131,126
TOTAL LIABILITIES AND FUND EQUITY		0	0	333,669	946,742	736,531	398,276

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	694,117		70,000
In County Treasury	9112	21,233,062		93,936,816
Cash With Fiscal Agents	9113	1,152,241		2,233,830
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,224,350		1,201,375
Due from Other Funds	9140	4,210,705		2,521,348
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			361,061
TOTAL ASSETS		30,514,475	0	100,324,430
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,165,131		12,503,191
Accrued Salaries and Wages Payable	9520			39,182
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	597,268		3,156
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	6,283,524		
TOTAL LIABILITIES		16,045,923	0	12,545,529

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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			87,778,901
Committed Fund Balance	9753			
Assigned Fund Balance	9754	14,468,552		
Total Designated Fund Balance		14,468,552	0	87,778,901
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		14,468,552	0	87,778,901
TOTAL LIABILITIES AND FUND EQUITY		30,514,475	0	100,324,430

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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, 2023

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, 2023

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, 2023

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	129	
In County Treasury	9112	1,976,598	1,678,124
Cash With Fiscal Agents	9113	991,812	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	258	
Due from Other Funds	9140	558,459	1,252,000
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		3,527,256	2,930,124

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	670,675	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,702,075	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,372,750	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	2,372,750	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		2,930,124
Total Designated Fund Balance		0	2,930,124
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890	1,154,506	
TOTAL FUND EQUITY		1,154,506	2,930,124
TOTAL LIABILITIES AND FUND EQUITY		3,527,256	2,930,124

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	347,769	15,456	18,508	1,072,954				
In County Treasury	9112	18,448	167,309	139,283					1,763
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	15	2,210	16	2,591,423				
Due from Other Funds	9140			2,099					
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		366,232	184,975	159,906	3,664,377	0	0	0	1,763

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	878	30,902	3,174	701				853
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,845	6,409	137					910
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	9,360	4,778	11,117	3,663,676				
Total Current Liabilities and Deferred Revenue		12,083	42,089	14,428	3,664,377	0	0	0	1,763
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	12,083	42,089	14,428	3,664,377	0	0	0	1,763

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		142,886						
Unassigned	9790								
Total Reserved Fund Balance		0	142,886	0	0	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	354,149		145,478					
Total Designated Fund Balance		354,149	0	145,478	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		354,149	142,886	145,478	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		366,232	184,975	159,906	3,664,377	0	0	0	1,763

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		72,012	72,012
Student Financial Aid	8150	42,188		42,188
Veterans Education	8160		3,296	3,296
Vocational and Technical Education Act (VATEA)	8170		710,110	710,110
Other Federal Revenues	8190	17,902	7,106,948	7,124,850
Total Federal Revenues	8100	60,090	7,892,366	7,952,456
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	294,853		294,853
State General Apportionment	8612	28,090,355		28,090,355
Other General Apportionment	8613	3,759,407		3,759,407
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,930,240	1,930,240
Disabled Students Programs and Services(DSPS)	8623		3,315,621	3,315,621
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		263,826	263,826
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		11,704,189	11,704,189

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	22,810,829		22,810,829
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,963,792	1,963,792
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	350,794		350,794
Timber Yield Tax	8672	14,418		14,418
Other State Tax Subventions	8673	941		941
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,587,620	1,972,107	6,559,727
State Mandated Costs	8685	633,593		633,593
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	501,923	8,510,352	9,012,275
Total State Revenues	8600	61,044,733	29,660,127	90,704,860

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	61,781,905		61,781,905
Tax Allocation, Supplemental Roll	8812	1,777,912		1,777,912
Tax Allocation, Unsecured Roll	8813	2,045,615		2,045,615
Prior Years Taxes	8816	39,365		39,365
Education Revenues Augmentation Fund (ERAF)	8817	5,843,059		5,843,059
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	4,160,210		4,160,210
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	316,308		316,308
Other Contract Services	8832			0
Sales and Commissions	8840	401,519		401,519
Rentals and Leases	8850	207,072		207,072
Interest and Investment Income	8860	1,073,789		1,073,789
Student Fees and Charges	8870			
Community Services Classes	8872	57,860		57,860
Dormitory	8873			0
Enrollment	8874	6,349,141		6,349,141
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		786,772	786,772
Instructional Materials Fees and Sales of Materials	8877	755,223		755,223
Insurance	8878			0
Student Records	8879	86,352		86,352
Nonresident Tuition	8880	1,796,646	7,200	1,803,846
Parking Services and Public Transportation	8881		3,170	3,170
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	103,425	80,141	183,566
Other Local Revenues	8890	951,623	1,599,677	2,551,300
Total Local Revenues	8800	87,747,024	2,476,960	90,223,984
Total Revenues		148,851,847	40,029,453	188,881,300

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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#	4,110,535	717,400	4,827,935
Total Other Financing Sources	8900	4,110,535	717,400	4,827,935
Total Revenues and Other Financing Sources		152,962,382	40,746,853	193,709,235

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,852,977	345,865	141,619	513,475		2,853,936
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,028,230	109,042	76,123	64,177		4,277,572
Business and Management	0500	2,429,843	324,867	9,615	3,667		2,767,992
Media and Communications	0600	2,490,895	177,991	55,859	148,277		2,873,022
Information Technology	0700	2,445,478	176,967	5,844	45,753		2,674,042
Education	0800	919,833	189,724	183,619	29,860		1,323,036
Engineering and Industrial Technologies	0900	2,314,938	337,436	398,861	1,080,473		4,131,708
Fine and Applied Arts	1000	4,240,794	772,399	153,037	350,459		5,516,689
Foreign language	1100	1,724,387	90,786	248			1,815,421
Health	1200	8,601,262	1,978,510	163,231	1,757,629		12,500,632
Family and Consumer Sciences	1300	2,426,485	430,116	197,228	81,535		3,135,364
Law	1400						0
Humanities(Letters)	1500	8,027,560	1,078,547	68,387	197,346		9,371,840
Library Science	1600	126,745					126,745
Mathematics	1700	4,482,495	636,503	62,900	1,407		5,183,305
Military Studies	1800						0
Physical Sciences	1900	4,073,205	164,685	105,174	289,053		4,632,117
Psychology	2000	3,104,949	284,393	8,440	282,081		3,679,863
Public and Protective Services	2100	2,374,320	1,210,535	383,282	402,123		4,370,260
Social Sciences	2200	2,554,485	124,793	876			2,680,154
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,495,335	3,383,814	2,257,441	94,658		12,231,248
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,020,511					1,020,511
Sub-Total Instructional Activites		65,734,727	11,816,973	4,271,784	5,341,973		87,165,457
Total Expenditures for GF Activities*		66,730,104	76,306,251	19,710,362	8,543,718	14,132,842	185,423,277

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		5,642,842	179,838	56,299		5,878,979
Course and Curriculum Development	6020		966,834	6,482	115,690		1,089,006
Academic / Faculty Senate	6030		316,527	14,368			330,895
Other Instructional Administration & Governance	6090		1,177,657	268,009	42,403		1,488,069
Total Instructional Admin. & Governance		0	8,103,860	468,697	214,392	0	8,786,949
Instructional Support Services	6100						
Learning Center	6110	995,377	89,546	24,417			1,109,340
Library	6120		3,358,682	77,725	379,307		3,815,714
Media	6130		1,794,854	31,181	196,774		2,022,809
Museums and Galleries	6140		206,805	3,535			210,340
Academic Information Systems and Technology	6150		1,257,941	12	185,119		1,443,072
Other Instructional Support Services	6190						0
Total Instructional Support Services		995,377	6,707,828	136,870	761,200	0	8,601,275
Admissions and Records	6200		3,070,675	181,151	20,554		3,272,380
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,791,212	41,401	17,312		4,849,925
Matriculation and Student Assessment	6320		947,978	62,186			1,010,164
Transfer Programs	6330		727,741	25,334	3,483		756,558
Career Guidance	6340		147,227	8,807	1,401		157,435
Other Student Counseling and Guidance	6390		1,422,106	57,024	1,125		1,480,255
Total Student Counseling and Guidance		0	8,036,264	194,752	23,321	0	8,254,337

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		392,383	82,423	27,258		502,064
Disabled Student Programs and Services (DSPS)	6420		3,533,715	167,123	2,717		3,703,555
Extended Opportunity Programs and Services (EOPS)	6430		1,230,139	208,388		710,824	2,149,351
Health Services	6440		2,047,027	199,014			2,246,041
Student Personnel Administration	6450		496,900	47,897			544,797
Financial Aid Administration	6460		2,132,311	116,760			2,249,071
Job Placement Services	6470						0
Veterans Services	6480		251,389	63,716	25,483		340,588
Miscellaneous Student Services	6490		1,423,167	373,902	4,847	48,928	1,850,844
Total Other Student Services		0	11,507,031	1,259,223	60,305	759,752	13,586,311
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,557,616	1,764,357	530,318		4,852,291
Custodial Services	6530		4,082,214	60,862	64,974		4,208,050
Grounds Maintenance and Repairs	6550		837,145	151,095	28,038		1,016,278
Utilities	6570			3,314,836			3,314,836
Other Operations and Maintenance of Plant	6590		101,379	268,685	250,101		620,165
Total Operation and Maintenance of Plant	6500	0	7,578,354	5,559,835	873,431	0	14,011,620
Planning, Policymaking and Coordinations	6600		3,687,856	2,729,039	102,336		6,519,231

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		791,620	368,743			1,160,363
Fiscal Operations	6720		1,920,560	696,222			2,616,782
Human Resources Management	6730		2,825,997	85,231	9,585		2,920,813
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		465,208	40,951	1,785		507,944
Staff Diversity	6760			130,923			130,923
Logistical Services	6770		3,056,876	1,778,431	12,529		4,847,836
Management Information Systems	6780		3,576,917	1,001,472	361,584		4,939,973
Other General Institutional Support Services	6790		977,796	27,913			1,005,709
Total General Institutional Support Services	6700	0	13,614,974	4,129,886	385,483	0	18,130,343
Community Services & Economic Development	6800						
Community Recreation	6810		351	1,370			1,721
Community Service Classes	6820		151,788	33,823			185,611
Community Use of Facilities	6830		36,624	31,449			68,073
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	188,763	66,642	0	0	255,405

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			536			536
Child Development Centers	6920		140,729	14,726			155,455
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		94		400,000		400,094
Student and Co-Curricular Activities	6960		1,830,698	558,792	360,723		2,750,213
Student Housing	6970		10,748				10,748
Other Ancillary Services	6990		11,404	138,429			149,833
Total Ancillary Services	6900	0	1,993,673	712,483	760,723	0	3,466,879
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: 2022-2023

Budget Year: 2023-2024

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						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					12,293,028	12,293,028
Student Aid	7320					1,080,062	1,080,062
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,373,090	13,373,090
Sub-Total Non-Instructional Activites		995,377	64,489,278	15,438,578	3,201,745	14,132,842	98,257,820
Total Expenditures General Fund: activities *		66,730,104	76,306,251	19,710,362	8,543,718	14,132,842	185,423,277

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$112,501,080
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	12,388.48		
	2. 2022-2023 Second Period Actual FTES	13,075.99		
	3. 2022-2023 Population change factor (C2/C1)	1.0555		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$124,017,163
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)			\$124,017,163
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$124,017,163
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			59,517,324
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			311,500
C.	Local Property taxes			72,356,815
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			12,500
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$132,198,139

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	60,090	52,000	7,892,366	5,302,106	7,952,456	5,354,106
State Revenues	8600	61,044,733	75,726,048	29,660,127	59,308,628	90,704,860	135,034,676
Local Revenues	8800	87,747,024	85,713,568	2,476,960	7,550,826	90,223,984	93,264,394
Total Revenues		148,851,847	161,491,616	40,029,453	72,161,560	188,881,300	233,653,176
EXPENDITURES:							
Academic Salaries	1000	58,541,379	69,621,803	4,513,722	5,587,508	63,055,101	75,209,311
Classified Salaries	2000	28,233,580	31,495,285	10,370,428	10,760,049	38,604,008	42,255,334
Employee Benefits	3000	35,608,543	38,463,152	5,768,703	6,412,894	41,377,246	44,876,046
Supplies and Materials	4000	1,657,489	2,017,558	897,458	862,654	2,554,947	2,880,212
Other Operating Expenses and Services	5000	11,924,726	14,819,761	5,230,689	9,132,370	17,155,415	23,952,131
Capital Outlay	6000	1,928,648	195,786	6,615,070	11,139,669	8,543,718	11,335,455
Total Expenditures		137,894,365	156,613,345	33,396,070	43,895,144	171,290,435	200,508,489
Excess /(Deficiency) of Revenues over Expenditures		10,957,482	4,878,271	6,633,383	28,266,416	17,590,865	33,144,687
Other Financing Sources	8900	4,110,535	192,520	717,400	436,396	4,827,935	628,916
Other Outgo	7000	6,962,284	3,905,491	7,170,558	28,702,812	14,132,842	32,608,303
Net Increase/(Decrease) in Fund Balance		8,105,733	1,165,300	180,225	0	8,285,958	1,165,300
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,371,147	32,476,880	493,273	673,498	24,864,420	33,150,378
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	24,371,147		493,273		24,864,420	
Ending Fund Balance, June 30		32,476,880	33,642,180	673,498	673,498	33,150,378	34,315,678

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

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					27,415	48,625
State Revenues	8600					1,117,768	1,139,709
Local Revenues	8800					723	
Total Income		0	0	0	0	1,145,906	1,188,334
Expenditures							
Academic Salaries	1000					93,967	100,190
Classified Salaries	2000					751,994	876,257
Employee Benefits	3000					515,272	546,289
Supplies and Materials	4000					27,000	19,692
Other Operating Expenses and Services	5000					4,645	4,400
Capital Outlay	6000					459	1,350
Total Expenditures		0	0	0	0	1,393,337	1,548,178
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(247,431)	(359,844)
Other Financing Sources	8900					247,431	389,685
Other Outgo	7000						29,841
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

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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	1,465,214	1,916,438	11,960	85,000	1,488,385	1,995,288
Total Income		1,465,214	1,916,438	11,960	85,000	1,488,385	1,995,288
Expenditures							
Academic Salaries	1000	29,851	12,605				
Classified Salaries	2000	1,107,756	1,012,751			1,569,144	1,342,918
Employee Benefits	3000	386,660	412,584			695,337	625,684
Supplies and Materials	4000	85,789	154,873	498		47,691	8,835
Other Operating Expenses and Services	5000	987,499	620,348	33,996	35,000	174,971	192,851
Capital Outlay	6000	118,070	80,388	3,939	50,000	1,187	5,000
Total Expenditures		2,715,625	2,293,549	38,433	85,000	2,488,330	2,175,288
Excess /(Deficiency) of Revenues over Expenditures		(1,250,411)	(377,111)	(26,473)	0	(999,945)	(180,000)
Other Financing Sources	8900	1,073,228	955,206	300,000		180,000	180,000
Other Outgo	7000		95,474				
Net Increase/(Decrease) in Fund Balance		(177,183)	482,621	273,527	0	(819,945)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	644,319	467,136	253,503	527,030	951,071	131,126
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	644,319		253,503		951,071	
Ending Fund Balance, June 30		467,136	949,757	527,030	527,030	131,126	131,126

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	2,207,601	8,416,862				
State Revenues	8600	17,626,495	29,367,295				
Local Revenues	8800	2,355,410	2,520,015			1,473,047	2,000,000
Total Income		22,189,506	40,304,172	0	0	1,473,047	2,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					802,902	967,639
Employee Benefits	3000					317,392	478,937
Supplies and Materials	4000	130				29,700	2,483
Other Operating Expenses and Services	5000	96,822	135,472			4,269,366	1,581,739
Capital Outlay	6000	5,156,222	54,546,000			53,415,066	81,536,035
Total Expenditures		5,253,174	54,681,472	0	0	58,834,426	84,566,833
Excess /(Deficiency) of Revenues over Expenditures		16,936,332	(14,377,300)	0	0	(57,361,379)	(82,566,833)
Other Financing Sources	8900	1,500,000	587,000			105,000,000	
Other Outgo	7000	15,000,000	678,252				5,212,068
Net Increase/(Decrease) in Fund Balance		3,436,332	(14,468,552)	0	0	47,638,621	(87,778,901)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,032,220	14,468,552	0	0	40,140,280	87,778,901
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	11,032,220		0		40,140,280	
Ending Fund Balance, June 30		14,468,552	0	0	0	87,778,901	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

260 SONOMA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,768,861	1,810,000	39,442	30,000		
Other Financing Sources	8900	400,000		3,752,000	2,600,000		
Total Income		2,168,861	1,810,000	3,791,442	2,630,000		
Expenditures							
Academic Salaries	1000	13,353	16,000				
Classified Salaries	2000		5,000				
Employee Benefits	3000	2,008	3,500	2,445,071	2,600,000		
Supplies and Materials	4000	311	500				
Other Operating Expenses and Services	5000	1,742,016	1,780,000				
Capital Outlay	6000	2,075	5,000				
Total Expenditures		1,759,763	1,810,000	2,445,071	2,600,000		
Net Profit or Loss		409,098	0	1,346,371	30,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		409,098	0	1,346,371	30,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	745,408	1,154,506	1,583,753	2,930,124		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	745,408		1,583,753			
Ending Fund Balance, June 30		1,154,506	1,154,506	2,930,124	2,960,124		

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	80,747	75,600	38,215	41,000	87,911	86,000
Total Income		80,747	75,600	38,215	41,000	87,911	86,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	3,220	3,000	19,447	16,670	99,164	102,956
Employee Benefits	3000	301	281	11,045	9,982	61,564	59,272
Supplies and Materials	4000	24,866	15,719	3,260		136	2,000
Other Operating Expenses and Services	5000	20,359		7,594	17,965	13,793	28,050
Capital Outlay	6000						
Total Expenditures		48,746	19,000	41,346	44,617	174,657	192,278
Excess /(Deficiency) of Revenues over Expenditures		32,001	56,600	(3,131)	(3,617)	(86,746)	(106,278)
Other Financing Sources	8900	3,000	3,000				
Other Outgo	7000			4,651	2,520		
Net Increase/(Decrease) in Fund Balance		35,001	59,600	(7,782)	(6,137)	(86,746)	(106,278)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	452,277	354,149	165,886	142,886	232,224	145,478
Prior Years Adjustments	9020	(133,129)		(15,218)			
Adjusted Beginning Balance	9030	319,148		150,668		232,224	
Ending Fund Balance, June 30		354,149	413,749	142,886	136,749	145,478	39,200

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	15,729,327	15,000,000				
State Revenues	8600	5,379,658	6,000,000				
Local Revenues	8800	63,800	100,000	2,958,269	3,000,000		
Total Income		21,172,785	21,100,000	2,958,269	3,000,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	25,403	25,000				
Capital Outlay	6000						
Total Expenditures		25,403	25,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,147,382	21,075,000	2,958,269	3,000,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	21,147,382	21,075,000	2,958,269	3,000,000		
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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	294,853
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	247,431
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	105,000
35	REVENUE BOND PROJECT FUND	11	UNRESTRICTED SUBFUND	300,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	180,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,500,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	3,752,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	3,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	3,935,899
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	4,651

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,587,620			1,972,107		
		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		773,715		773,715			773,715
Classified Salaries	2000		2,056,545		2,056,545			2,056,545
Employee Benefits	3000		1,757,360		1,757,360			1,757,360
Supplies & Materials	4000							
Software	4100				0	26,916		26,916
Books, Magazines, & Periodicals	4200				0	2,639		2,639
Instructional Supplies & Materials	4300				0	1,017,686		1,017,686
Noninstructional Supplies & Mtrls	4400				0	87,738		87,738
Total Supplies and Materials		0	0	0	0	1,134,979		1,134,979
Other Operating Expenses and Services	5000				0	422,003		422,003
Capital Outlay	6000							
Library Books	6300				0	58,861		58,861
Equipment	6400							
Equipment - Additional	6410				0	356,264		356,264
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	415,125		415,125
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,587,620	0	4,587,620	1,972,107		6,559,727
Ending Balance					0	0		0

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,525,231			1,433,932		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000		594,540		594,540			594,540
Classified Salaries	2000		1,580,296		1,580,296			1,580,296
Employee Benefits	3000		1,350,395		1,350,395			1,350,395
Supplies & Materials	4000							
Software	4100				0	30,000		30,000
Books, Magazines, & Periodicals	4200				0	1,000,000		1,000,000
Instructional Supplies & Materials	4300				0	403,932		403,932
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,433,932		1,433,932
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,525,231	0	3,525,231	1,433,932		4,959,163
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 260

Name: SONOMA

EPA Revenue	22,810,829
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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	22,810,829	0	0	22,810,829
TOTAL		22,810,829	0	0	22,810,829

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 260

Name: SONOMA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	9,138,679	9,911,818	19,050,497	N/A	N/A
2023-2024	9,138,679	10,293,118	19,431,797	381,300	2.00%
2024-2025	9,138,679	10,369,049	19,507,728	75,931	0.39%
2025-2026	9,138,679	10,448,029	19,586,708	78,980	0.40%
2026-2027	9,138,679	10,500,270	19,638,949	52,241	0.27%
2027-2028	9,138,679	10,552,770	19,691,449	52,500	0.27%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The district will fund increases from ongoing revenues each year
Does the district have an irrevocable trust?
No