

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

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 11, 2025

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: 2024-2025

Budget Year: 2025-2026

District ID: 260

Name: SONOMA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	29,958,464	29,958,464		29,958,464
Other	1300	24,605,934	24,605,934		24,605,934
Total Instructional Salaries		54,564,398	54,564,398	0	54,564,398
Non-Instructional Salaries					
Contract or Regular	1200		12,056,462	467,554	12,524,016
Other	1400		2,230,155	9,525	2,239,680
Total Non-Instructional Salaries		0	14,286,617	477,079	14,763,696
Total Academic Salaries		54,564,398	68,851,015	477,079	69,328,094
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,697,954	1,139,142	27,837,096
Other	2300		1,526,322	275,000	1,801,322
Total Non-Instructional Salaries		0	28,224,276	1,414,142	29,638,418
Instructional Aides					
Regular Status	2200	2,864,806	2,864,806		2,864,806
Other	2400	887,273	887,273		887,273
Total Instructional Aides		3,752,079	3,752,079	0	3,752,079
Total Classified Salaries		3,752,079	31,976,355	1,414,142	33,390,497
Employee Benefits	3000	18,615,884	39,028,927	830,024	39,858,951
Supplies and Materials	4000		2,541,158	47,246	2,588,404
Other Operating Expenses	5000	1,108,166	13,071,985	573,690	13,645,675
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		78,040,527	155,469,440	3,342,181	158,811,621

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		1,997		1,997
Student Transportation	6491		18,737		18,737
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		536,106		536,106
Classified Salaries	2000		1,424,979		1,424,979
Employee Benefits	3000		1,301,588		1,301,588
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: 2024-2025

Budget Year: 2025-2026

District ID: 260

Name: SONOMA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		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	3,283,407	0	3,283,407
Total for ECS 84362, 50% Law		78,040,527	152,186,033	3,342,181	155,528,214
Percent of CEE (Instructional Salary Cost / Total CEE)		51.28%	100.00%		
50% of Current Expense of Education			76,093,016		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		78,040,527	152,186,033	3,342,181	155,528,214
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		78,040,527	155,469,440	3,342,181	158,811,621
Capital Expenditures	6000	32,086	702,547	11,685	714,232
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		78,072,613	156,171,987	3,353,866	159,525,853

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,664,721		1,664,721
In County Treasury	9112	43,694,439	31,447,052	75,141,491
Cash With Fiscal Agents	9113	118,464		118,464
Revolving Cash Accounts	9114	76,778		76,778
Investments (at cost)	9120			0
Accounts Receivable	9130	7,509,067	4,291,472	11,800,539
Due from Other Funds	9140	2,286,154		2,286,154
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	97,149		97,149
Prepaid Items	9220	861,043		861,043
TOTAL ASSETS		56,307,815	35,738,524	92,046,339
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,034,219	167,147	6,201,366
Accrued Salaries and Wages Payable	9520	3,329,268		3,329,268
Compensated Absences Payable Current	9530	3,031,969		3,031,969
Due to Other Funds	9540	4,291,070		4,291,070
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	784,983	34,837,141	35,622,124
TOTAL LIABILITIES		17,471,509	35,004,288	52,475,797

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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		734,236	734,236
Committed Fund Balance	9753	1,034,970		1,034,970
Assigned Fund Balance	9754	27,292,074		27,292,074
Total Designated Fund Balance		28,327,044	734,236	29,061,280
Uncommitted Fund Balance	9790	10,509,262		10,509,262
TOTAL FUND EQUITY		38,836,306	734,236	39,570,542
TOTAL LIABILITIES AND FUND EQUITY		56,307,815	35,738,524	92,046,339

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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				4,789	8,058	67,294
In County Treasury	9112			296,081	675,341	724,412	26,485
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			55,473	122,459	6,928	8,137
Due from Other Funds	9140			1,824	129,488	51,816	1,128,006
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	353,378	932,077	791,214	1,229,922
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			5,528	153,588	212,698	9,597
Accrued Salaries and Wages Payable	9520				32,968		165
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			13,810	5,451	673	989,321
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			334,040			61,679
TOTAL LIABILITIES		0	0	353,378	192,007	213,371	1,060,762

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	740,070	577,843	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	740,070	577,843	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	169,160
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	169,160
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	740,070	577,843	169,160
TOTAL LIABILITIES AND FUND EQUITY		0	0	353,378	932,077	791,214	1,229,922

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	197,154		7,201
In County Treasury	9112	10,756,782		38,402,234
Cash With Fiscal Agents	9113	571,023		480,971
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	10,483,806		1,387
Due from Other Funds	9140	1,938,028		570,459
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		23,946,793	0	39,462,252
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,761,681		6,198,359
Accrued Salaries and Wages Payable	9520			1,628
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	17,374		12,574
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,977,374		
TOTAL LIABILITIES		4,756,429	0	6,212,561

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	19,190,364		
Unassigned	9790			
Total Fund Balance		19,190,364	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			33,249,691
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	33,249,691
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		19,190,364	0	33,249,691
TOTAL LIABILITIES AND FUND EQUITY		23,946,793	0	39,462,252

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	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, 2025

District ID: 260

Name: SONOMA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

District ID: 260

Name: SONOMA

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	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, 2025

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	258	
In County Treasury	9112	2,106,363	2,951,226
Cash With Fiscal Agents	9113	991,812	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	129	
Due from Other Funds	9140	164,961	325,000
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		3,263,523	3,276,226

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	695,614	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,250,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,945,614	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	1,945,614	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	1,317,909	3,276,226
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,317,909	3,276,226
TOTAL LIABILITIES AND FUND EQUITY		3,263,523	3,276,226

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	125,716	6,495	4,683	455,114				(56,963)
In County Treasury	9112	332,025	188,606	51,118					8,135
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	780	16,334	185	5,121				78,367
Due from Other Funds	9140		8	2					
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		458,521	211,443	55,988	460,235	0	0	0	29,539

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	871	36,914		479				2,154
Accrued Salaries and Wages Payable	9520								27,035
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	9,517	5,557	48					350
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	10,110	4,972	10,015	459,756				
Total Current Liabilities and Deferred Revenue		20,498	47,443	10,063	460,235	0	0	0	29,539
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	20,498	47,443	10,063	460,235	0	0	0	29,539

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 260

Name: SONOMA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	438,023	164,000	45,925					
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		438,023	164,000	45,925	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		438,023	164,000	45,925	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		458,521	211,443	55,988	460,235	0	0	0	29,539

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		72,390	72,390
Student Financial Aid	8150	56,335		56,335
Veterans Education	8160		4,624	4,624
Vocational and Technical Education Act (VATEA)	8170		659,756	659,756
Other Federal Revenues	8190	18,630	3,863,795	3,882,425
Total Federal Revenues	8100	74,965	4,600,565	4,675,530
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	275,125		275,125
State General Apportionment	8612	15,901,989		15,901,989
Other General Apportionment	8613	5,138,396		5,138,396
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,445,584	2,445,584
Disabled Students Programs and Services(DSPS)	8623		3,686,530	3,686,530
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		721,722	721,722
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		18,457,786	18,457,786

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	29,029,647		29,029,647
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,901,057	4,901,057
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	318,409		318,409
Timber Yield Tax	8672	16,961		16,961
Other State Tax Subventions	8673	579		579
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,262,673	1,293,737	4,556,410
State Mandated Costs	8685	655,102		655,102
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	607,342	4,905,895	5,513,237
Total State Revenues	8600	55,206,223	36,412,311	91,618,534

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 260

Name: SONOMA

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	74,733,919		74,733,919
Tax Allocation, Supplemental Roll	8812	2,175,795		2,175,795
Tax Allocation, Unsecured Roll	8813	2,282,046		2,282,046
Prior Years Taxes	8816	18,522		18,522
Education Revenues Augmentation Fund (ERAF)	8817	6,861,189		6,861,189
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	380,427		380,427
Other Contranct Services	8832			0
Sales and Commissions	8840	477,838		477,838
Rentals and Leases	8850	269,176		269,176
Interest and Investment Income	8860	2,399,980		2,399,980
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,894,202		6,894,202
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,077,467	1,077,467
Instructional Materials Fees and Sales of Materials	8877	913,080		913,080
Insurance	8878			0
Student Records	8879	50,664		50,664
Nonresident Tuition	8880	1,714,556	6,288	1,720,844
Parking Services and Public Transportation	8881		231,995	231,995
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	107,355		107,355
Other Local Revenues	8890	675,832	1,838,614	2,514,446
Total Local Revenues	8800	99,954,581	3,154,364	103,108,945
Total Revenues		155,235,769	44,167,240	199,403,009

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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#	6,390,975	275,125	6,666,100
Total Other Financing Sources	8900	6,390,975	275,125	6,666,100
Total Revenues and Other Financing Sources		161,626,744	44,442,365	206,069,109

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	1,837,635	477,929	313,619	403,876		3,033,059
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,692,904	250,459	101,798	17,309		5,062,470
Business and Management	0500	2,716,042	372,710	14,644	3,591		3,106,987
Media and Communications	0600	2,868,715	270,426	55,193	68,505		3,262,839
Information Technology	0700	2,650,432	216,364	3,726			2,870,522
Education	0800	1,138,506	193,715	283,234	46,076		1,661,531
Engineering and Industrial Technologies	0900	2,772,204	386,658	421,971	803,135		4,383,968
Fine and Applied Arts	1000	4,886,610	697,697	84,573	172,675		5,841,555
Foreign language	1100	2,074,758	143,168	6,233			2,224,159
Health	1200	10,568,371	1,636,634	177,294	436,123		12,818,422
Family and Consumer Sciences	1300	2,989,546	475,621	308,210	11,714		3,785,091
Law	1400						0
Humanities(Letters)	1500	9,118,600	1,254,457	102,758	127,672		10,603,487
Library Science	1600	176,566	33,314	12,152	205		222,237
Mathematics	1700	5,100,379	938,786	180,615			6,219,780
Military Studies	1800						0
Physical Sciences	1900	4,789,596	183,687	64,451	15,041		5,052,775
Psychology	2000	3,760,774	422,200	6,300	55,142		4,244,416
Public and Protective Services	2100	3,004,812	1,208,982	712,553	517,056		5,443,403
Social Sciences	2200	2,846,378	133,574	2,069			2,982,021
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,442,995	4,644,861	2,173,612	135,870		14,397,338
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,161,706					2,161,706
Sub-Total Instructional Activites		77,597,529	13,941,242	5,025,005	2,813,990		99,377,766
Total Expenditures for GF Activities*		78,569,734	88,635,185	22,972,120	4,623,811	13,761,310	208,562,160

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

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: 2024-2025

Budget Year: 2025-2026

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		6,224,577	176,344	94,598		6,495,519
Course and Curriculum Development	6020		975,111	12,141	177,574		1,164,826
Academic / Faculty Senate	6030		265,845	18,273			284,118
Other Instructional Administration & Governance	6090		1,241,154	333,984	188,055		1,763,193
Total Instructional Admin. & Governance		0	8,706,687	540,742	460,227	0	9,707,656
Instructional Support Services	6100						
Learning Center	6110	972,205	132,132	23,334			1,127,671
Library	6120		3,867,591	50,187	191,886		4,109,664
Media	6130		1,994,040	34,040	231,604		2,259,684
Museums and Galleries	6140		235,867	9,441			245,308
Academic Information Systems and Technology	6150		1,208,440	1,841			1,210,281
Other Instructional Support Services	6190						0
Total Instructional Support Services		972,205	7,438,070	118,843	423,490	0	8,952,608
Admissions and Records	6200		3,391,798	142,248	2,114		3,536,160
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,008,571	72,731			6,081,302
Matriculation and Student Assessment	6320		1,140,947	52,761	2,929		1,196,637
Transfer Programs	6330		827,165	120,577			947,742
Career Guidance	6340		162,715	4,158			166,873
Other Student Counseling and Guidance	6390		1,739,107	96,273			1,835,380
Total Student Counseling and Guidance		0	9,878,505	346,500	2,929	0	10,227,934

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: 2024-2025

Budget Year: 2025-2026

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		515,005	204,962	219	595	720,781
Disabled Student Programs and Services (DSPS)	6420		4,235,315	137,969	15,476		4,388,760
Extended Opportunity Programs and Services (EOPS)	6430		1,436,489	239,238		1,089,902	2,765,629
Health Services	6440		2,584,883	206,203	1,150		2,792,236
Student Personnel Administration	6450		485,854	47,992			533,846
Financial Aid Administration	6460		2,638,982	283,710			2,922,692
Job Placement Services	6470						0
Veterans Services	6480		275,619	34,623	3,008		313,250
Miscellaneous Student Services	6490		2,296,195	1,569,790	158,610	277,203	4,301,798
Total Other Student Services		0	14,468,342	2,724,487	178,463	1,367,700	18,738,992
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,154,813	1,937,828	196,754		5,289,395
Custodial Services	6530		5,266,335	77,903	28,862		5,373,100
Grounds Maintenance and Repairs	6550		1,154,754	169,805	39,970		1,364,529
Utilities	6570			4,319,319			4,319,319
Other Operations and Maintenance of Plant	6590		68,223	108,655	66,894		243,772
Total Operation and Maintenance of Plant	6500	0	9,644,125	6,613,510	332,480	0	16,590,115
Planning, Policymaking and Coordinations	6600		2,822,748	1,764,249	143,324		4,730,321

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

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: 2024-2025 Budget Year: 2025-2026 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		918,583	291,417	27,426		1,237,426
Fiscal Operations	6720		2,518,696	127,834	10,757		2,657,287
Human Resources Management	6730		3,023,030	393,593			3,416,623
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		237,157	58,787			295,944
Staff Diversity	6760			160,020			160,020
Logistical Services	6770		3,886,733	2,305,979	57,530		6,250,242
Management Information Systems	6780		4,597,034	1,361,966	6,558		5,965,558
Other General Institutional Support Services	6790		(39,338)				(39,338)
Total General Institutional Support Services	6700	0	15,141,895	4,699,596	102,271	0	19,943,762
Community Services & Economic Development	6800						
Community Recreation	6810			1,295			1,295
Community Service Classes	6820						0
Community Use of Facilities	6830		70,254	38,017			108,271
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	70,254	39,312	0	0	109,566

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 260 Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		301,034	94,319	7,865		403,218
Farm Operations	6930		25,214		22,243		47,457
Food Services	6940						0
Parking	6950		675,368	84			675,452
Student and Co-Curricular Activities	6960		2,121,052	640,170	134,415		2,895,637
Student Housing	6970						0
Other Ancillary Services	6990		8,851	223,055			231,906
Total Ancillary Services	6900	0	3,131,519	957,628	164,523	0	4,253,670
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: 2024-2025 Budget Year: 2025-2026 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					4,222,685	4,222,685
Student Aid	7320					1,701,006	1,701,006
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,923,691	5,923,691
Sub-Total Non-Instructional Activites		972,205	74,693,943	17,947,115	1,809,821	13,761,310	109,184,394
Total Expenditures General Fund: activities *		78,569,734	88,635,185	22,972,120	4,623,811	13,761,310	208,562,160

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$141,783,413
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	13,793.62		
	2. 2024-2025 Second Period Actual FTES	14,916.00		
	3. 2024-2025 Population change factor (C2/C1)	1.0814		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$163,198,686
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)			\$163,198,686
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$163,198,686
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			58,523,672
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			344,500
C.	Local Property taxes			77,395,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			25,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$136,288,172

For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	74,965	62,000	4,600,565	6,180,250	4,675,530	6,242,250
State Revenues	8600	55,206,223	60,708,763	36,412,311	54,602,538	91,618,534	115,311,301
Local Revenues	8800	99,954,581	100,390,628	3,154,364	10,611,039	103,108,945	111,001,667
Total Revenues		155,235,769	161,161,391	44,167,240	71,393,827	199,403,009	232,555,218
EXPENDITURES:							
Academic Salaries	1000	69,328,094	71,421,923	5,028,165	5,793,743	74,356,259	77,215,666
Classified Salaries	2000	33,390,497	35,980,292	12,279,141	14,104,066	45,669,638	50,084,358
Employee Benefits	3000	39,858,951	40,845,056	7,320,071	8,418,306	47,179,022	49,263,362
Supplies and Materials	4000	2,588,404	1,994,362	1,140,876	1,302,946	3,729,280	3,297,308
Other Operating Expenses and Services	5000	13,645,675	14,527,341	5,597,165	7,755,097	19,242,840	22,282,438
Capital Outlay	6000	714,232	225,706	3,909,579	7,737,523	4,623,811	7,963,229
Total Expenditures		159,525,853	164,994,680	35,274,997	45,111,681	194,800,850	210,106,361
Excess /(Deficiency) of Revenues over Expenditures		(4,290,084)	(3,833,289)	8,892,243	26,282,146	4,602,159	22,448,857
Other Financing Sources	8900	6,390,975	251,031	275,125	0	6,666,100	251,031
Other Outgo	7000	4,497,810	4,453,010	9,263,500	26,282,146	13,761,310	30,735,156
Net Increase/(Decrease) in Fund Balance		(2,396,919)	(8,035,268)	(96,132)	0	(2,493,051)	(8,035,268)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	41,233,225	38,836,306	830,368	734,236	42,063,593	39,570,542
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	41,233,225		830,368		42,063,593	
Ending Fund Balance, June 30		38,836,306	30,801,038	734,236	734,236	39,570,542	31,535,274

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2024-2025

Budget Year: 2025-2026

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 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

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					204,076	51,542
State Revenues	8600					1,147,995	1,475,804
Local Revenues	8800					5,999	
Total Income		0	0	0	0	1,358,070	1,527,346
Expenditures							
Academic Salaries	1000					104,087	106,256
Classified Salaries	2000					865,757	892,746
Employee Benefits	3000					570,157	584,189
Supplies and Materials	4000					37,393	67,769
Other Operating Expenses and Services	5000					170,361	12,894
Capital Outlay	6000						1,542
Total Expenditures		0	0	0	0	1,747,755	1,665,396
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(389,685)	(138,050)
Other Financing Sources	8900					389,685	389,685
Other Outgo	7000						251,635
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 Adjutments	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: 2024-2025

Budget Year: 2025-2026

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	2,026,517	1,412,350	120,203	85,000	1,091,584	1,376,000
Total Income		2,026,517	1,412,350	120,203	85,000	1,091,584	1,376,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	608,165	633,956			1,008,862	992,870
Employee Benefits	3000	340,950	378,197			507,799	677,482
Supplies and Materials	4000	32,336	100,000	3,265	5,000	20,263	8,835
Other Operating Expenses and Services	5000	1,163,379	1,000,000	12,599	35,000	171,981	107,000
Capital Outlay	6000	20,970	50,000	5,377	45,000		
Total Expenditures		2,165,800	2,162,153	21,241	85,000	1,708,905	1,786,187
Excess /(Deficiency) of Revenues over Expenditures		(139,283)	(749,803)	98,962	0	(617,321)	(410,187)
Other Financing Sources	8900	105,000	105,000			700,000	500,000
Other Outgo	7000		10,000				
Net Increase/(Decrease) in Fund Balance		(34,283)	(654,803)	98,962	0	82,679	89,813
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	774,353	740,070	478,881	577,843	86,481	169,160
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	774,353		478,881		86,481	
Ending Fund Balance, June 30		740,070	85,267	577,843	577,843	169,160	258,973

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	791,858	808,655				
State Revenues	8600	9,121,230	2,941,067				
Local Revenues	8800	2,769,581	1,472,339			2,013,424	500,000
Total Income		12,682,669	5,222,061	0	0	2,013,424	500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					763,624	723,087
Employee Benefits	3000					276,496	514,466
Supplies and Materials	4000						37,667
Other Operating Expenses and Services	5000	10,426				2,852,299	2,395,761
Capital Outlay	6000	9,482,382	24,412,425			25,551,726	27,984,878
Total Expenditures		9,492,808	24,412,425	0	0	29,444,145	31,655,859
Excess /(Deficiency) of Revenues over Expenditures		3,189,861	(19,190,364)	0	0	(27,430,721)	(31,155,859)
Other Financing Sources	8900	(358,534)					
Other Outgo	7000						2,093,832
Net Increase/(Decrease) in Fund Balance		2,831,327	(19,190,364)	0	0	(27,430,721)	(33,249,691)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	16,359,037	19,190,364	0	0	60,680,412	33,249,691
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	16,359,037		0		60,680,412	
Ending Fund Balance, June 30		19,190,364	0	0	0	33,249,691	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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	0	0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,899,895	1,887,000	95,221	80,000		
Other Financing Sources	8900			3,025,000	2,700,000		
Total Income		1,899,895	1,887,000	3,120,221	2,780,000		
Expenditures							
Academic Salaries	1000	9,765	5,000				
Classified Salaries	2000		5,000				
Employee Benefits	3000	2,004	1,054	2,778,855	2,800,000		
Supplies and Materials	4000		1,597				
Other Operating Expenses and Services	5000	2,021,825	1,859,349				
Capital Outlay	6000	15,924	15,000				
Total Expenditures		2,049,518	1,887,000	2,778,855	2,800,000		
Net Profit or Loss		(149,623)	0	341,366	(20,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(149,623)	0	341,366	(20,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,467,532	1,317,909	2,934,860	3,276,226		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,467,532		2,934,860			
Ending Fund Balance, June 30		1,317,909	1,317,909	3,276,226	3,256,226		

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	102,085	85,000	50,298	48,500	110,348	103,000
Total Income		102,085	85,000	50,298	48,500	110,348	103,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	3,750	54,882	18,445	26,212	92,749	61,776
Employee Benefits	3000	177	48,087	11,326	16,415	55,360	41,776
Supplies and Materials	4000	32,643	61,750			97	1,500
Other Operating Expenses and Services	5000	30,169	5,500	26,544	39,331		11,555
Capital Outlay	6000						
Total Expenditures		66,739	170,219	56,315	81,958	148,206	116,607
Excess /(Deficiency) of Revenues over Expenditures		35,346	(85,219)	(6,017)	(33,458)	(37,858)	(13,607)
Other Financing Sources	8900	3,000	3,000				
Other Outgo	7000	25		5,557	3,150		
Net Increase/(Decrease) in Fund Balance		38,321	(82,219)	(11,574)	(36,608)	(37,858)	(13,607)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	399,702	438,023	175,574	164,000	83,783	45,925
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	399,702		175,574		83,783	
Ending Fund Balance, June 30		438,023	355,804	164,000	127,392	45,925	32,318

For Actual Year: 2024-2025 Budget Year: 2025-2026

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	21,072,450	22,500,000				
State Revenues	8600	7,875,972	8,000,000				
Local Revenues	8800	188,086	200,000	4,088,510	4,000,000		
Total Income		29,136,508	30,700,000	4,088,510	4,000,000	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						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		29,136,508	30,700,000	4,088,510	4,000,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	29,136,508	30,700,000	4,088,510	4,000,000		
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

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
Description	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 Adjutments	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: 2024-2025

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	275,125
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	389,685
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	105,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	700,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	3,025,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	3,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	6,194,794
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	5,557

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		3,262,673		1,293,737			
		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		536,106		536,106			536,106
Classified Salaries	2000		1,424,979		1,424,979			1,424,979
Employee Benefits	3000		1,301,588		1,301,588			1,301,588
Supplies & Materials	4000							
Software	4100				0	8,940		8,940
Books, Magazines, & Periodicals	4200				0	568		568
Instructional Supplies & Materials	4300				0	1,259,003		1,259,003
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,268,511		1,268,511
Other Operating Expenses and Services	5000				0	571		571
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	24,655		24,655
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	24,655		24,655
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,262,673	0	3,262,673	1,293,737		4,556,410
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 260

Name: SONOMA

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		3,263,060			1,408,268		
		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		536,170		536,170			536,170
Classified Salaries	2000		1,425,147		1,425,147			1,425,147
Employee Benefits	3000		1,301,743		1,301,743			1,301,743
Supplies & Materials	4000							
Software	4100				0	19,385		19,385
Books, Magazines, & Periodicals	4200				0	5,653		5,653
Instructional Supplies & Materials	4300				0	1,380,608		1,380,608
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,405,646		1,405,646
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	2,622		2,622
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	2,622		2,622
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,263,060	0	3,263,060	1,408,268		4,671,328
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2024-2025 District ID: 260 Name: SONOMA

EPA Revenue	29,029,647
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	29,029,647	0	0	29,029,647
TOTAL		29,029,647	0	0	29,029,647

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 260

Name: SONOMA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	10,600,074	12,509,961	23,110,035	N/A	N/A
2025-2026	10,812,075	12,760,160	23,572,235	462,200	2.00%
2026-2027	11,028,317	13,015,363	24,043,680	471,445	2.00%
2027-2028	11,248,883	13,275,671	24,524,554	480,874	2.00%
2028-2029	11,473,861	13,541,184	25,015,045	490,491	2.00%
2029-2030	11,703,338	13,812,008	25,515,346	500,301	2.00%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
We will fund through ongoing revenues.
Does the district have an irrevocable trust?
No