

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2015-2016)  
(Budget Report for Fiscal Year 2016-2017)

District: SONOMA

District Code: 260

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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Contact: Doug Roberts

(707) 527--442

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to :

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 260

Name: SONOMA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	19,327,022	19,327,022		19,327,022
Other	1300	20,751,644	20,751,644	1,602	20,753,246
<b>Total Instructional Salaries</b>		40,078,666	40,078,666	1,602	40,080,268
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,899,291	547,598	10,446,889
Other	1400		1,275,924	329,477	1,605,401
<b>Total Non-Instructional Salaries</b>		0	11,175,215	877,075	12,052,290
<b>Total Academic Salaries</b>		40,078,666	51,253,881	878,677	52,132,558
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		19,527,268	501,237	20,028,505
Other	2300		2,290,824	249,706	2,540,530
<b>Total Non-Instructional Salaries</b>		0	21,818,092	750,943	22,569,035
<b>Instructional Aides</b>					
Regular Status	2200	2,416,329	2,416,329		2,416,329
Other	2400	965,732	965,732		965,732
<b>Total Instructional Aides</b>		3,382,061	3,382,061	0	3,382,061
<b>Total Classified Salaries</b>		3,382,061	25,200,153	750,943	25,951,096
<b>Employee Benefits</b>	3000	12,345,320	25,212,318	432,319	25,644,637
<b>Supplies and Materials</b>	4000		2,398,477	189,356	2,587,833
<b>Other Operating Expenses</b>	5000	1,257,646	10,423,990	493,250	10,917,240
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		57,063,693	114,488,819	2,744,545	117,233,364

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 260

Name: SONOMA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		2,349		2,349
Student Transportation	6491		171,990		171,990
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		194,434		194,434
Lottery Expenditures					
Academic Salaries	1000		724,136		724,136
Classified Salaries	2000		1,789,876		1,789,876
Employee Benefits	3000		434,964		434,964
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: 2015-2016

Budget Year: 2016-2017

District ID: 260

Name: SONOMA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	3,317,749	0	3,317,749
<b>Total for ECS 84362, 50% Law</b>		57,063,693	111,171,070	2,744,545	113,915,615
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.33%	100.00%		
<b>50% of Current Expense of Education</b>			55,585,535		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		57,063,693	111,171,070	2,744,545	113,915,615
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		57,063,693	114,488,819	2,744,545	117,233,364
<b>Capital Expenditures</b>	6000	47,601	596,828	30,902	627,730
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		57,111,294	115,085,647	2,775,447	117,861,094

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,011,276		2,011,276
In County Treasury	9112	11,295,801	5,650,611	16,946,412
Cash With Fiscal Agents	9113	118,474		118,474
Revolving Cash Accounts	9114	95,000		95,000
Investments (at cost)	9120			0
Accounts Receivable	9130	8,140,391		8,140,391
Due from Other Funds	9140	119,926		119,926
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	49,518		49,518
Prepaid Items	9220	174,769		174,769
<b>TOTAL ASSETS</b>		22,005,155	5,650,611	27,655,766
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,257,478		4,257,478
Accrued Salaries and Wages Payable	9520	1,599,609		1,599,609
Compensated Absences Payable Current	9530	3,029,178		3,029,178
Due to Other Funds	9540	791,812		791,812
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	658,861	5,325,066	5,983,927
<b>TOTAL LIABILITIES</b>		10,336,938	5,325,066	15,662,004

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	319,287	325,545	644,832
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		319,287	325,545	644,832
Uncommitted Fund Balance	9790	11,348,930		11,348,930
<b>TOTAL FUND EQUITY</b>		11,668,217	325,545	11,993,762
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		22,005,155	5,650,611	27,655,766

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		1,407,784	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	1,407,784	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510		6,000	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	6,000	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754		1,401,784	
Total Designated Fund Balance		0	1,401,784	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	1,401,784	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	1,407,784	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, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			5,815	4,322	(512)	136,609
In County Treasury	9112			(31)	436,025	1,118,723	757,222
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			27,199	1,917	244,629	32,795
Due from Other Funds	9140			31,636	1,101	1,068	1,000
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	64,619	443,365	1,363,908	927,626
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,159	12,001	4,924	16,270
Accrued Salaries and Wages Payable	9520			702		694	6,930
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			62,758	1,406	201	3,356
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						14,264
<b>TOTAL LIABILITIES</b>		0	0	64,619	13,407	5,819	40,820

- 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, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	124,639
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	124,639
Uncommitted Fund Balance	9790	0	0	0	429,958	1,358,089	762,167
<b>TOTAL FUND EQUITY</b>		0	0	0	429,958	1,358,089	886,806
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	64,619	443,365	1,363,908	927,626

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	121,529		
In County Treasury	9112	7,669,976		48,021
Cash With Fiscal Agents	9113			2,667,857
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	11,420		
Due from Other Funds	9140	2,251,723		35,986
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		10,054,648	0	2,751,864
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	309,792		1,608,018
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	35,536		520,774
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,851,145		
<b>TOTAL LIABILITIES</b>		2,196,473	0	2,128,792

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	7,858,175		623,072
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,858,175	0	623,072
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		7,858,175	0	623,072
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,054,648	0	2,751,864

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,578,858			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	45,042			
Due from Other Funds	9140	118,345			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	614,858			
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	457,080			
Accumulated Depreciation Equipment	9351	335,623			
Work in Progress	9360				
<b>Total Fixed Assets</b>		121,457	0	0	0
<b>TOTAL ASSETS</b>		2,478,560	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, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	111,601			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	16,667			
Due to Other Funds	9540	1,243,982			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	209,896			
Total Current Liabilities and Deferred Revenue		1,582,146	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	1,582,146	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, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	896,414			
<b>Total Reserved Fund Balance</b>		896,414	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		896,414	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,478,560	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	714,228	
In County Treasury	9112	998,488	3,877,046
Cash With Fiscal Agents	9113	576,254	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	369	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		2,289,339	3,877,046



COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,171,503	
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		1,171,503	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	1,171,503	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	1,117,836	
Total Reserved Fund Balance		1,117,836	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		3,877,046
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		1,117,836	3,877,046
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,289,339	3,877,046

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	379,564	4,489	7,702	(58,737)	17,458			
In County Treasury	9112		158,354	100,040					(10)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	14,114	119	24	174,165				26,537
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		393,678	162,962	107,766	115,428	17,458	0	0	26,527

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	34,513		2,200	64,459				10
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	3,571	424	143					26,517
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	10,679	404		50,969	17,458			
Total Current Liabilities and Deferred Revenue		48,763	828	2,343	115,428	17,458	0	0	26,527
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	48,763	828	2,343	115,428	17,458	0	0	26,527

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 260

Name: SONOMA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	344,914	162,134	105,423					
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		344,914	162,134	105,423	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		344,914	162,134	105,423	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		393,677	162,962	107,766	115,428	17,458	0	0	26,527

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		70,224	70,224
Student Financial Aid	8150	19,225		19,225
Veterans Education	8160	4,356		4,356
Vocational and Technical Education Act (VATEA)	8170		549,998	549,998
Other Federal Revenues	8190	6,347	2,694,681	2,701,028
<b>Total Federal Revenues</b>	8100	29,928	3,314,903	3,344,831
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	230,000		230,000
State General Apportionment	8612	25,617,532		25,617,532
Other General Apportionment	8613	1,913,992		1,913,992
General Categorical Programs	8620			
Child Development	8621		29,592	29,592
Extended Opportunity Programs and Services(EOPS)	8622		868,649	868,649
Disabled Students Programs and Services(DSPS)	8623		3,187,688	3,187,688
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		420,575	420,575
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,574,747	7,574,747

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	14,916,448		14,916,448
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		497,794	497,794
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	375,979		375,979
Timber Yield Tax	8672	9,539		9,539
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,948,976	1,015,786	3,964,762
State Mandated Costs	8685	10,848,760		10,848,760
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,513,929	2,733,954	5,247,883
<b>Total State Revenues</b>	8600	59,375,155	16,328,785	75,703,940

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	46,166,597		46,166,597
Tax Allocation, Supplemental Roll	8812	942,968		942,968
Tax Allocation, Unsecured Roll	8813	1,522,130		1,522,130
Prior Years Taxes	8816	38,975		38,975
Education Revenues Augmentation Fund (ERAF)	8817	2,791,721		2,791,721
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	164,499		164,499
Other Contract Services	8832			0
Sales and Commissions	8840	165,776		165,776
Rentals and Leases	8850	137,588		137,588
Interest and Investment Income	8860	94,869		94,869
Student Fees and Charges	8870			
Community Services Classes	8872	598,454		598,454
Dormitory	8873			0
Enrollment	8874	8,819,949		8,819,949
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		954,396	954,396
Instructional Materials Fees and Sales of Materials	8877	958,818		958,818
Insurance	8878			0
Student Records	8879	98,930		98,930
Nonresident Tuition	8880	1,788,745	43,366	1,832,111
Parking Services and Public Transportation	8881		770	770
Other Student Fees and Charges	8885	94,347		94,347
Other Local Revenues	8890	1,425,548	1,243,112	2,668,660
<b>Total Local Revenues</b>	8800	65,809,914	2,241,644	68,051,558
<b>Total Revenues</b>		125,214,997	21,885,332	147,100,329



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,534,911	337,596	1,872,507
<b>Total Other Financing Sources</b>	8900	1,534,911	337,596	1,872,507
<b>Total Revenues and Other Financing Sources</b>		126,749,908	22,222,928	148,972,836

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	1,171,222	573,933	176,969	450,410		2,372,534
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,234,518	128,923	74,047	35,725		2,473,213
Business and Management	0500	1,966,960	231,624	20,919	39,688		2,259,191
Communications	0600	1,903,387	146,055	35,669	46,679		2,131,790
Computer and Information Science	0700	2,127,077	327,847	16,396	104,656		2,575,976
Education	0800	416,378	157,696	218,453	4,589		797,116
Engineering and Related Industrial Technology	0900	1,802,487	214,318	244,471	536,461		2,797,737
Fine and Applied Arts	1000	3,584,549	790,307	275,923	148,111		4,798,890
Foreign language	1100	1,688,819	75,208	1,747			1,765,774
Health	1200	6,886,999	1,370,736	127,317	250,429		8,635,481
Consumer Education And Home Economics	1300	2,536,202	687,659	533,715	36,450		3,794,026
Law	1400						0
Humanities(Letters)	1500	6,633,265	733,872	103,944	126,301		7,597,382
Library Science	1600	163,168					163,168
Mathematics	1700	4,275,772	413,440	67,020	12,576		4,768,808
Military Studies	1800						0
Physical Sciences	1900	2,961,839	172,555	97,053	101,667		3,333,114
Psychology	2000	2,505,241	254,490	40,476	4,860		2,805,067
Public Affairs and Services	2100	1,761,154	2,044,905	278,796	260,890		4,345,745
Social Sciences	2200	2,143,019	77,225	687			2,220,931
Commercial Services	3000						0
Interdisciplinary Studies	4900	8,307,742	3,396,369	1,965,603	100,485		13,770,199
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,216,079					1,216,079
<b>Sub-Total Instructional Activites</b>		56,285,877	11,797,162	4,279,205	2,259,977		74,622,221
<b>Total Expenditures for GF Activities*</b>		56,880,491	60,518,212	17,550,028	3,379,526	4,936,709	143,264,966

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		5,037,681	200,867	8,695		5,247,243
Course and Curriculum Development	6020		460,374	39,880			500,254
Academic / Faculty Senate	6030		87,152	14,753			101,905
Other Instructional Administration & Governance	6090		205,621	1,253,523	6,236		1,465,380
<b>Total Instructional Admin. &amp; Governance</b>		0	5,790,828	1,509,023	14,931	0	7,314,782
Instructional Support Services	6100						
Learning Center	6110	592,942	214,994	5,701			813,637
Library	6120		2,560,836	105,429	393,256		3,059,521
Media	6130		1,345,035	49,197	12,879		1,407,111
Museums and Galleries	6140		29,460	2,134	3,539		35,133
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		592,942	4,150,325	162,461	409,674	0	5,315,402
Admissions and Records	6200		2,628,637	553,595	11,253		3,193,485
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,693,963	54,717	87,934		3,836,614
Matriculation and Student Assessment	6320		1,694,453	254,308	10,072		1,958,833
Transfer Programs	6330		307,994	34,950			342,944
Career Guidance	6340		119,935	23,399			143,334
Other Student Counseling and Guidance	6390		292,149	31,488			323,637
<b>Total Student Counseling and Guidance</b>		0	6,108,494	398,862	98,006	0	6,605,362

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		106,041	1,882			107,923
Disabled Student Programs and Services (DSPS)	6420		3,650,893	89,263	63,968	812	3,804,936
Extended Opportunity Programs and Services (EOPS)	6430		780,896	31,777		323,022	1,135,695
Health Services	6440		1,325,980	107,560	13,588		1,447,128
Student Personnel Administration	6450		396,576	33,800	1,249		431,625
Financial Aid Administration	6460		1,855,918	630,214			2,486,132
Job Placement Services	6470		102,803	910			103,713
Veterans Services	6480		136,371	67			136,438
Miscellaneous Student Services	6490		739,929	171,285	19,232	64,820	995,266
<b>Total Other Student Services</b>		0	9,095,407	1,066,758	98,037	388,654	10,648,856
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,822,151	1,638,359	136,652		3,597,162
Custodial Services	6530		3,320,892	113,233	3,231		3,437,356
Grounds Maintenance and Repairs	6550		912,895	57,972			970,867
Utilities	6570			2,843,455			2,843,455
Other Operations and Maintenance of Plant	6590		7,442	208			7,650
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,063,380	4,653,227	139,883	0	10,856,490
<b>Planning, Policymaking and Coordinations</b>	6600		1,643,116	1,100,398	5,432		2,748,946

\* 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: 2015-2016

Budget Year: 2016-2017

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		498,299	236,700	532		735,531
Fiscal Operations	6720		1,852,742	710,120	12,846		2,575,708
Human Resources Management	6730		1,754,286	187,036	151,551		2,092,873
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		289,343	105,392			394,735
Staff Diversity	6760		9,206	31,232			40,438
Logistical Services	6770		2,815,872	1,531,331	90,591		4,437,794
Management Information Systems	6780		3,233,404	321,694	22,259		3,577,357
Other General Institutional Support Services	6790		727,445	17,894			745,339
<b>Total General Institutional Support Services</b>	6700	0	11,180,597	3,141,399	277,779	0	14,599,775
Community Services & Economic Development	6800						
Community Recreation	6810		1,452	8,784			10,236
Community Service Classes	6820		310,663	242,271			552,934
Community Use of Facilities	6830		71,142	99,958			171,100
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	383,257	351,013	0	0	734,270

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		49,799	10,512	14,756		75,067
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,613,905	316,699	49,798		1,980,402
Student Housing	6970		12,441	2,878			15,319
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,676,145	330,089	64,554	0	2,070,788
Auxiliary Operations	7000						
Contract Education	7010	1,672	864	3,994			6,530
Other Auxiliary Operations	7090			4			4
<b>Total Auxiliary Operations</b>	7000	1,672	864	3,998	0	0	6,534

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,548,055	4,548,055
Student Aid	7320						0
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,548,055	4,548,055
<b>Sub-Total Non-Instructional Activites</b>		594,614	48,721,050	13,270,823	1,119,549	4,936,709	68,642,745
<b>Total Expenditures General Fund: activities *</b>		56,880,491	60,518,212	17,550,028	3,379,526	4,936,709	143,264,966

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$156,833,250
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	18,658.53		
	2. 2015-2016 Second Period Actual FTES	19,317.48		
	3. 2015-2016 Population change factor (C2/C1)	1.0353		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$171,088,704
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)			\$171,088,704
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$171,088,704
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,267,923
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			410,000
C.	Local Property taxes			47,401,500
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$92,079,423



For Actual Year: 2015-2016

Budget Year: 2016-2017

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	29,928	50,000	3,314,903	3,751,571	3,344,831	3,801,571
State Revenues	8600	59,375,155	57,314,917	16,328,785	19,949,354	75,703,940	77,264,271
Local Revenues	8800	65,809,914	62,885,979	2,241,644	4,827,351	68,051,558	67,713,330
<b>Total Revenues</b>		125,214,997	120,250,896	21,885,332	28,528,276	147,100,329	148,779,172
<b>EXPENDITURES:</b>							
Academic Salaries	1000	52,273,056	53,071,797	3,965,485	4,426,673	56,238,541	57,498,470
Classified Salaries	2000	25,855,645	25,458,267	6,573,665	7,814,432	32,429,310	33,272,699
Employee Benefits	3000	25,654,252	27,174,310	3,076,600	3,605,871	28,730,852	30,780,181
Supplies and Materials	4000	2,561,648	2,809,895	920,534	535,108	3,482,182	3,345,003
Other Operating Expenses and Services	5000	10,905,852	10,386,316	3,161,994	2,631,017	14,067,846	13,017,333
Capital Outlay	6000	627,730	207,128	2,751,796	3,885,620	3,379,526	4,092,748
<b>Total Expenditures</b>		117,878,183	119,107,713	20,450,074	22,898,721	138,328,257	142,006,434
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		7,336,814	1,143,183	1,435,258	5,629,555	8,772,072	6,772,738
<b>Other Financing Sources</b>	8900	1,534,911	561,678	337,596	218,854	1,872,507	780,532
<b>Other Outgo</b>	7000	3,060,021	3,121,760	1,876,688	5,938,913	4,936,709	9,060,673
<b>Net Increase/(Decrease) in Fund Balance</b>		5,811,704	(1,416,899)	(103,834)	(90,504)	5,707,870	(1,507,403)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,855,973	11,668,217	429,379	325,545	6,285,352	11,993,762
Prior Years Adjustments	9020	540				540	
Adjusted Beginning Balance	9030	5,856,513		429,379		6,285,892	
<b>Ending Fund Balance, June 30</b>		11,668,217	10,251,318	325,545	235,041	11,993,762	10,486,359

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			10,938	10,000		
<b>Total Revenues</b>		0	0	10,938	10,000	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			145,000	150,000		
Debt Interest and Other Service Charges	7120			71,113	64,369		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	216,113	214,369	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	(216,113)	(214,369)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	(205,175)	(204,369)	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0	1,606,959	1,401,784		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,606,959		0	
<b>Ending Fund Balance, June 30</b>		0	0	1,401,784	1,197,415	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					50,350	47,000
State Revenues	8600					517,503	595,673
Local Revenues	8800					53,313	60,000
<b>Total Income</b>		0	0	0	0	621,166	702,673
<b>Expenditures</b>							
Academic Salaries	1000					62,900	71,660
Classified Salaries	2000					802,829	815,080
Employee Benefits	3000					347,423	402,225
Supplies and Materials	4000					44,803	48,250
Other Operating Expenses and Services	5000					4,615	5,245
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,262,570	1,342,460
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(641,404)	(639,787)
<b>Other Financing Sources</b>	8900					641,404	645,404
<b>Other Outgo</b>	7000						5,617
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	968,612	1,116,012	96,289	104,000	2,292,234	2,226,500
<b>Total Income</b>		968,612	1,116,012	96,289	104,000	2,292,234	2,226,500
<b>Expenditures</b>							
Academic Salaries	1000		3,500				
Classified Salaries	2000	329,814	419,399			1,465,660	1,632,099
Employee Benefits	3000	113,395	122,642			441,512	529,537
Supplies and Materials	4000	126,268	195,769		24,209	36,162	21,835
Other Operating Expenses and Services	5000	661,843	530,976	159,950	306,000	233,401	150,109
Capital Outlay	6000	142,734	319,473	12,736	198,836	33,304	14,420
<b>Total Expenditures</b>		1,374,054	1,591,759	172,686	529,045	2,210,039	2,348,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(405,442)	(475,747)	(76,397)	(425,045)	82,195	(121,500)
<b>Other Financing Sources</b>	8900	275,000	275,000	300,000	300,000		180,000
<b>Other Outgo</b>	7000				357,000	17,520	80,500
<b>Net Increase/(Decrease) in Fund Balance</b>		(130,442)	(200,747)	223,603	(482,045)	64,675	(22,000)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	560,400	429,958	1,134,486	1,358,089	822,131	886,806
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	560,400		1,134,486		822,131	
<b>Ending Fund Balance, June 30</b>		429,958	229,211	1,358,089	876,044	886,806	864,806

For Actual Year: 2015-2016

Budget Year: 2016-2017

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	1,902,446					
Local Revenues	8800	670,764	4,037,214			58,630	124,608,500
<b>Total Income</b>		2,573,210	4,037,214	0	0	58,630	124,608,500
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					178,415	342,623
Employee Benefits	3000					65,957	162,931
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	172,446	25,625			757,352	1,521,182
Capital Outlay	6000	2,334,305	12,130,208			7,984,163	121,107,578
<b>Total Expenditures</b>		2,506,751	12,155,833	0	0	8,985,887	123,134,314
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		66,459	(8,118,619)	0	0	(8,927,257)	1,474,186
<b>Other Financing Sources</b>	8900		260,444				
<b>Other Outgo</b>	7000						2,097,258
<b>Net Increase/(Decrease) in Fund Balance</b>		66,459	(7,858,175)	0	0	(8,927,257)	(623,072)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,791,715	7,858,175	0	0	9,550,329	623,072
Prior Years Adustments	9020	1					
Adjusted Beginning Balance	9030	7,791,716		0		9,550,329	
<b>Ending Fund Balance, June 30</b>		7,858,175	0	0	0	623,072	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	5,200,407	5,030,000				
Other Financing Sources	8900						
<b>Total Income</b>		5,200,407	5,030,000	0	0	0	0
<b>Cost of Sales</b>	5890	3,698,077	3,500,000				
<b>Gross Profit or Loss</b>		1,502,330	1,530,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,013,832	900,000				
Employee Benefits	3000	331,716	275,000				
Supplies and Materials	4000	16,923	20,000				
Other Operating Expenses and Services	5000	244,274	280,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,606,745	1,475,000	0	0	0	0
<b>Net Profit or Loss</b>		(104,415)	55,000	0	0	0	0
<b>Other Outgo</b>	7000	300,000	300,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(404,415)	(245,000)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,303,126	896,414		0		0
Prior Years Adjustments	9020	(2,297)					
Adjusted Beginning Balance	9030	1,300,829		0		0	
<b>Ending Fund Balance, June 30</b>		896,414	651,414	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	1,849,467	1,555,000	21,019	15,000		
Other Financing Sources	8900			1,800,000	1,800,000		
<b>Total Income</b>		1,849,467	1,555,000	1,821,019	1,815,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	11,235	20,000				
Employee Benefits	3000	309	1,791	1,514,471	1,800,000		
Supplies and Materials	4000	3,209	5,395				
Other Operating Expenses and Services	5000	1,916,649	1,735,004				
Capital Outlay	6000	15,661	23,347				
<b>Total Expenditures</b>		1,947,063	1,785,537	1,514,471	1,800,000		
<b>Net Profit or Loss</b>		(97,596)	(230,537)	306,548	15,000		
<b>Other Outgo</b>	7000	35,030	97,678				
<b>Net Increase/(Decrease) in Fund Balance</b>		(132,626)	(328,215)	306,548	15,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,250,461	1,117,836	3,570,498	3,877,046		
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	1,250,462		3,570,498			
<b>Ending Fund Balance, June 30</b>		1,117,836	789,621	3,877,046	3,892,046		



For Actual Year: 2015-2016

Budget Year: 2016-2017

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			48,819	51,000	170,021	160,000
<b>Total Income</b>		0	0	48,819	51,000	170,021	160,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			21,247	16,789	33,350	95,458
Employee Benefits	3000			7,745	3,861	10,532	30,843
Supplies and Materials	4000			681		8,093	
Other Operating Expenses and Services	5000			30,614	26,850	6,460	15,000
Capital Outlay	6000			1,363		6,163	18,699
<b>Total Expenditures</b>		0	0	61,650	47,500	64,598	160,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(12,831)	3,500	105,423	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000			3,281	3,500		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(16,112)	0	105,423	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	343,321	343,321	178,246	162,134		105,423
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	343,321		178,246		0	
<b>Ending Fund Balance, June 30</b>		343,321	343,321	162,134	162,134	105,423	105,423

For Actual Year: 2015-2016

Budget Year: 2016-2017

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	15,668,259	16,000,000				
State Revenues	8600	1,407,994	1,500,000				
Local Revenues	8800	116,997	125,000	631,704	650,000		
<b>Total Income</b>		17,193,250	17,625,000	631,704	650,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	19,225	20,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		19,225	20,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		17,174,025	17,605,000	631,704	650,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	17,174,025	17,605,000	631,704	650,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	230,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	641,404
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	275,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,800,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,491,080
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	5,520
35	REVENUE BOND PROJECT FUND	43	GENERAL OBLIGATION BOND FUND	300,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	35,030
39	OTHER SPECIAL REVENUE FUND	71	ASSOCIATED STUDENTS TRUST FUND	10,000
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	3,281

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,948,976			1,015,786	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		724,136		724,136		724,136
Classified Salaries	2000		1,789,876		1,789,876		1,789,876
Employee Benefits	3000		434,964		434,964		434,964
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,015,786	1,015,786
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,015,786	1,015,786
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,948,976	0	2,948,976	1,015,786	3,964,762
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,795,697			873,655	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		700,000		700,000		700,000
Classified Salaries	2000		1,600,000		1,600,000		1,600,000
Employee Benefits	3000		495,697		495,697		495,697
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	873,655	873,655
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	873,655	873,655
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,795,697	0	2,795,697	873,655	3,669,352
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 260

Name: SONOMA

<b>EPA Revenue</b>	14,916,448
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	7,458,224	0	0	7,458,224
Academic Administration	6010	1,672,443	0	0	1,672,443
Library	6120	994,673	0	0	994,673
Media	6130	722,789	0	0	722,789
Admissions and Records	6200	1,471,084	0	0	1,471,084
Counseling and Guidance	6310	271,875	0	0	271,875
Matriculation and Student Assessment	6320	252,646	0	0	252,646
Transfer Programs	6330	69,755	0	0	69,755
Career Guidance	6340	52,796	0	0	52,796
Extended Opportunity Programs and Services(EOPS)	6430	78,366	0	0	78,366
Custodial Services	6530	291,300	0	0	291,300
<b>TOTAL</b>		<b>13,335,951</b>	<b>0</b>	<b>0</b>	<b>13,335,951</b>

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 260

Name: SONOMA

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	4,215,627	10.73%	3,966,836	11.85%	8,182,463	N/A	N/A
2016-17	5,045,263	12.58%	4,746,449	13.89%	9,791,712	1,609,249	19.67%
2017-18	5,907,587	14.43%	5,406,783	15.50%	11,314,370	1,522,658	15.55%
2018-19	6,803,601	16.28%	6,088,973	17.10%	12,892,574	1,578,204	13.95%
2019-20	7,734,334	18.13%	6,760,853	18.60%	14,495,187	1,602,613	12.43%
2020-21	8,317,621	19.10%	7,346,736	19.80%	15,664,357	1,169,170	8.07%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The District will fund the increases from on-going General Fund revenue.