

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2014-2015)  
(Budget Report for Fiscal Year 2015-2016)

District: SONOMA

District Code: 260

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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	18,607,660	18,642,201	201,031	18,843,232
Other	1300	20,402,292	20,405,565	139,486	20,545,051
<b>Total Instructional Salaries</b>		39,009,952	39,047,766	340,517	39,388,283
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,415,563	290,087	9,705,650
Other	1400		1,254,626	259,532	1,514,158
<b>Total Non-Instructional Salaries</b>		0	10,670,189	549,619	11,219,808
<b>Total Academic Salaries</b>		39,009,952	49,717,955	890,136	50,608,091
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		18,240,888	478,036	18,718,924
Other	2300		2,162,474	117,522	2,279,996
<b>Total Non-Instructional Salaries</b>		0	20,403,362	595,558	20,998,920
<b>Instructional Aides</b>					
Regular Status	2200	2,049,384	2,069,404		2,069,404
Other	2400	1,099,147	1,132,340	2,694	1,135,034
<b>Total Instructional Aides</b>		3,148,531	3,201,744	2,694	3,204,438
<b>Total Classified Salaries</b>		3,148,531	23,605,106	598,252	24,203,358
<b>Employee Benefits</b>	3000	9,757,467	21,114,543	358,311	21,472,854
<b>Supplies and Materials</b>	4000		2,726,487	143,980	2,870,467
<b>Other Operating Expenses</b>	5000	1,017,444	8,839,324	366,257	9,205,581
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		52,933,394	106,003,415	2,356,936	108,360,351

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		28,202		28,202
Student Transportation	6491		55,993		55,993
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		152,681		152,681
Lottery Expenditures					
Academic Salaries	1000		588,946		588,946
Classified Salaries	2000		1,450,409		1,450,409
Employee Benefits	3000		356,905		356,905
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: 2014-2015

Budget Year: 2015-2016

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	2,633,136	0	2,633,136
<b>Total for ECS 84362, 50% Law</b>		52,933,394	103,370,279	2,356,936	105,727,215
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.21%	100.00%		
<b>50% of Current Expense of Education</b>			51,685,140		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		52,933,394	103,370,279	2,356,936	105,727,215
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		52,933,394	106,003,415	2,356,936	108,360,351
<b>Capital Expenditures</b>	6000	69,538	588,788	77,255	666,043
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		53,002,932	106,592,203	2,434,191	109,026,394

For Year Ended June 30, 2015

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	2,141,109		2,141,109
In County Treasury	9112	13,554,319	429,379	13,983,698
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	5,096,303		5,096,303
Due from Other Funds	9140	108,262		108,262
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	47,847		47,847
Prepaid Items	9220	174,839		174,839
<b>TOTAL ASSETS</b>		21,336,153	429,379	21,765,532
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,074,636		5,074,636
Accrued Salaries and Wages Payable	9520	1,296,460		1,296,460
Compensated Absences Payable Current	9530	2,900,641		2,900,641
Due to Other Funds	9540	1,237,123		1,237,123
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,971,320		4,971,320
<b>TOTAL LIABILITIES</b>		15,480,180	0	15,480,180

For Year Ended June 30, 2015

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			0
Committed Fund Balance	9753	317,687	429,379	747,066
Assigned Fund Balance	9754			0
Total Designated Fund Balance		317,687	429,379	747,066
Uncommitted Fund Balance	9790	5,538,286		5,538,286
<b>TOTAL FUND EQUITY</b>		5,855,973	429,379	6,285,352
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		21,336,153	429,379	21,765,532

- 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, 2015

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		1,612,959	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	1,612,959	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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 260

Name: SONOMA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790		1,606,959	
<b>TOTAL FUND EQUITY</b>		0	1,606,959	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	1,612,959	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, 2015

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			4,276	6,099	115,915	122,962
In County Treasury	9112			12,373	615,602	789,784	716,277
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			30,943	719	230,851	17,409
Due from Other Funds	9140			20,609	755	7,352	170
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	68,201	623,175	1,143,902	856,818
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			24,722	10,187	9,303	8,954
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			43,479	52,588	113	11,123
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						14,610
<b>TOTAL LIABILITIES</b>		0	0	68,201	62,775	9,416	34,687

- 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, 2015

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	116,512
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	116,512
Uncommitted Fund Balance	9790	0	0	0	560,400	1,134,486	705,619
<b>TOTAL FUND EQUITY</b>		0	0	0	560,400	1,134,486	822,131
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	68,201	623,175	1,143,902	856,818

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			
In County Treasury	9112	8,002,859		38,520
Cash With Fiscal Agents	9113			10,122,856
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	600		
Due from Other Funds	9140	2,147,229		26,966
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		10,150,688	0	10,188,342
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	157,407		244,133
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	11,999		393,880
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,189,567		
<b>TOTAL LIABILITIES</b>		2,358,973	0	638,013

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			9,550,329
Committed Fund Balance	9753			
Assigned Fund Balance	9754	7,791,715		
Total Designated Fund Balance		7,791,715	0	9,550,329
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		7,791,715	0	9,550,329
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,150,688	0	10,188,342

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	1,747,697			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	73,575			
Due from Other Funds	9140	47,907			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	714,142			
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	457,079			
Accumulated Depreciation Equipment	9351	315,911			
Work in Progress	9360				
<b>Total Fixed Assets</b>		141,168	0	0	0
<b>TOTAL ASSETS</b>		2,724,489	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, 2015

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	(38,431)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	33,279			
Due to Other Funds	9540	1,229,703			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	196,812			
Total Current Liabilities and Deferred Revenue		1,421,363	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	1,421,363	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, 2015

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				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850	1,303,126			
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,303,126	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,724,489	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	368	
In County Treasury	9112	1,081,731	3,330,498
Cash With Fiscal Agents	9113	715,952	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	200,122	240,000
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		1,998,173	3,570,498



COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	747,195	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	517	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		747,712	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	747,712	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		3,570,498
Total Designated Fund Balance		0	3,570,498
Uncommitted(Unrestricted) Fund Balance	9790	1,250,461	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		1,250,461	3,570,498
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,998,173	3,570,498

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	385,999	6,034		100,781	27,073			5
In County Treasury	9112		173,092						70
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	10,295	18		60,766				140
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>		396,294	179,144	0	161,547	27,073	0	0	215

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	4,019	2		161,547	250			70
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	9,311	500						145
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	15,053	396			26,823			
Total Current Liabilities and Deferred Revenue		28,383	898	0	161,547	27,073	0	0	215
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	28,383	898	0	161,547	27,073	0	0	215

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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								
Committed Fund Balance	9753	367,911	178,246						
Assigned Fund Balance	9754								
Total Designated Fund Balance		367,911	178,246	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		367,911	178,246	0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		396,294	179,144	0	161,547	27,073	0	0	215

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		91,265	91,265
Student Financial Aid	8150	72,431		72,431
Veterans Education	8160	5,094		5,094
Vocational and Technical Education Act (VATEA)	8170		542,372	542,372
Other Federal Revenues	8190	13,107	1,995,425	2,008,532
<b>Total Federal Revenues</b>	8100	90,632	2,629,062	2,719,694
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	70,677		70,677
State General Apportionment	8612	23,639,993		23,639,993
Other General Apportionment	8613	991,399		991,399
General Categorical Programs	8620			
Child Development	8621		29,592	29,592
Extended Opportunity Programs and Services(EOPS)	8622		595,961	595,961
Disabled Students Programs and Services(DSPS)	8623		3,095,576	3,095,576
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		426,722	426,722
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,088,908	6,088,908

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	16,665,890		16,665,890
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		515,405	515,405
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	374,180		374,180
Timber Yield Tax	8672	7,051		7,051
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,396,260	617,168	3,013,428
State Mandated Costs	8685	1,431,431		1,431,431
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,553		7,553
<b>Total State Revenues</b>	8600	45,584,434	11,369,332	56,953,766

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	40,861,169		40,861,169
Tax Allocation, Supplemental Roll	8812	819,020		819,020
Tax Allocation, Unsecured Roll	8813	1,420,270		1,420,270
Prior Years Taxes	8816	16,916		16,916
Education Revenues Augmentation Fund (ERAF)	8817	591,171		591,171
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	1,904,849		1,904,849
Redevelopment Agency Funds - Asset Liquidation	8819.1	88,788		88,788
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	202,118		202,118
Other Contract Services	8832			0
Sales and Commissions	8840	173,136		173,136
Rentals and Leases	8850	94,668		94,668
Interest and Investment Income	8860	83,947		83,947
Student Fees and Charges	8870			
Community Services Classes	8872	657,461		657,461
Dormitory	8873			0
Enrollment	8874	8,483,436		8,483,436
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,087,424	1,087,424
Instructional Materials Fees and Sales of Materials	8877	936,226		936,226
Insurance	8878			0
Student Records	8879	104,500		104,500
Nonresident Tuition	8880	1,619,397	1,438	1,620,835
Parking Services and Public Transportation	8881		1,363	1,363
Other Student Fees and Charges	8885	99,500		99,500
Other Local Revenues	8890	1,309,628	710,983	2,020,611
<b>Total Local Revenues</b>	8800	59,466,200	1,801,208	61,267,408
<b>Total Revenues</b>		105,141,266	15,799,602	120,940,868



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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#	1,047,208	91,575	1,138,783
<b>Total Other Financing Sources</b>	8900	1,047,208	91,575	1,138,783
<b>Total Revenues and Other Financing Sources</b>		106,188,474	15,891,177	122,079,651

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,134,126	496,273	156,729	164,707		1,951,835
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,153,724	107,968	81,166	36,830		2,379,688
Business and Management	0500	1,729,846	210,034	45,534	96,938		2,082,352
Communications	0600	1,829,873	145,749	36,008	6,933		2,018,563
Computer and Information Science	0700	2,226,842	267,374	42,162	92,307		2,628,685
Education	0800	272,515	218,781	222,633	8,536		722,465
Engineering and Related Industrial Technology	0900	1,806,427	211,447	183,493	176,652		2,378,019
Fine and Applied Arts	1000	3,409,613	753,566	249,543	74,868		4,487,590
Foreign language	1100	1,536,261	57,650	7,133			1,601,044
Health	1200	6,464,322	1,298,019	115,394	254,092		8,131,827
Consumer Education And Home Economics	1300	2,582,163	648,213	502,480	191,880		3,924,736
Law	1400						0
Humanities(Letters)	1500	6,683,675	652,592	88,912	134,310		7,559,489
Library Science	1600	175,624					175,624
Mathematics	1700	4,353,403	391,588	67,403	3,830		4,816,224
Military Studies	1800						0
Physical Sciences	1900	2,669,230	177,986	97,624	137,412		3,082,252
Psychology	2000	2,255,141	291,212	3,724	15,926		2,566,003
Public Affairs and Services	2100	1,585,135	1,806,088	539,120	196,708		4,127,051
Social Sciences	2200	2,097,011	74,343	698	2,784		2,174,836
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,966,110	2,440,078	1,585,035	50,398		10,041,621
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,202,863					1,202,863
<b>Sub-Total Instructional Activites</b>		52,133,904	10,248,961	4,024,791	1,645,111		68,052,767
<b>Total Expenditures for GF Activities*</b>		52,672,589	53,818,666	14,082,890	3,203,989	4,290,245	128,068,379

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		4,501,822	158,197	70,025		4,730,044
Course and Curriculum Development	6020		261,357	3,757			265,114
Academic / Faculty Senate	6030		53,634	13,843			67,477
Other Instructional Administration & Governance	6090		148,795	199,186	559		348,540
<b>Total Instructional Admin. &amp; Governance</b>		0	4,965,608	374,983	70,584	0	5,411,175
Instructional Support Services	6100						
Learning Center	6110	524,456	188,413	3,508			716,377
Library	6120		2,595,383	65,005	375,372		3,035,760
Media	6130		1,285,542	44,313	117,694		1,447,549
Museums and Galleries	6140		42,450	7,765	3,589		53,804
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		524,456	4,111,788	120,591	496,655	0	5,253,490
Admissions and Records	6200		2,478,543	486,067	9,738		2,974,348
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,158,963	35,877	40,267		3,235,107
Matriculation and Student Assessment	6320		963,186	85,508	151,082		1,199,776
Transfer Programs	6330		289,085	15,326	470		304,881
Career Guidance	6340		231,886	31,279			263,165
Other Student Counseling and Guidance	6390		186,568	20,347			206,915
<b>Total Student Counseling and Guidance</b>		0	4,829,688	188,337	191,819	0	5,209,844

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		58,902	587			59,489
Disabled Student Programs and Services (DSPS)	6420		3,117,902	210,288	278,447		3,606,637
Extended Opportunity Programs and Services (EOPS)	6430		677,039	168,780	2,030		847,849
Health Services	6440		1,260,297	128,318	1,882		1,390,497
Student Personnel Administration	6450		423,453	32,522			455,975
Financial Aid Administration	6460		1,763,155	96,734	15,553		1,875,442
Job Placement Services	6470			345			345
Veterans Services	6480		125,889	64			125,953
Miscellaneous Student Services	6490		636,067	100,919	1,487		738,473
<b>Total Other Student Services</b>		0	8,062,704	738,557	299,399	0	9,100,660
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,830,769	1,204,117	256,461		3,291,347
Custodial Services	6530		3,063,631	77,520			3,141,151
Grounds Maintenance and Repairs	6550		915,782	60,579			976,361
Utilities	6570			3,343,908			3,343,908
Other Operations and Maintenance of Plant	6590		12,488	590			13,078
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,822,670	4,686,714	256,461	0	10,765,845
<b>Planning, Policymaking and Coordinations</b>	6600		1,501,075	1,018,139	5,480		2,524,694

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		398,417	145,033			543,450
Fiscal Operations	6720		1,756,252	660,810	258		2,417,320
Human Resources Management	6730		1,702,629	113,017	3,094		1,818,740
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		241,719	45,472			287,191
Staff Diversity	6760		704	25,834			26,538
Logistical Services	6770		2,520,446	719,321	18,942		3,258,709
Management Information Systems	6780		3,116,117	203,273	78,165		3,397,555
Other General Institutional Support Services	6790		165,791	13,631			179,422
<b>Total General Institutional Support Services</b>	6700	0	9,902,075	1,926,391	100,459	0	11,928,925
Community Services & Economic Development	6800						
Community Recreation	6810		1,381	3,635			5,016
Community Service Classes	6820		329,604	250,276	44,315		624,195
Community Use of Facilities	6830		25,161	13			25,174
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	356,146	253,924	44,315	0	654,385

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		26,757	7,133			33,890
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,504,356	252,991	81,620		1,838,967
Student Housing	6970		2,807	4,243	2,348		9,398
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,533,920	264,367	83,968	0	1,882,255
Auxiliary Operations	7000						
Contract Education	7010	14,229	5,488	29			19,746
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	14,229	5,488	29	0	0	19,746

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					4,163,880	4,163,880
Student Aid	7320					126,365	126,365
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,290,245	4,290,245
<b>Sub-Total Non-Instructional Activites</b>		538,685	43,569,705	10,058,099	1,558,878	4,290,245	60,015,612
<b>Total Expenditures General Fund: activities *</b>		52,672,589	53,818,666	14,082,890	3,203,989	4,290,245	128,068,379

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$160,602,442
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	19,836.79		
	2. 2014-2015 Second Period Actual FTES	18,658.53		
	3. 2014-2015 Population change factor (C2/C1)	0.9406		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$156,833,250
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)			\$156,833,250
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$156,833,250
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			35,172,303
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			410,000
C.	Local Property taxes			42,401,500
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.	2015-2016 Appropriations Subject to Limit			\$77,983,803



For Actual Year: 2014-2015

Budget Year: 2015-2016

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	90,632	50,000	2,629,062	3,677,920	2,719,694	3,727,920
State Revenues	8600	45,584,434	65,263,892	11,369,332	15,581,526	56,953,766	80,845,418
Local Revenues	8800	59,466,200	57,182,117	1,801,208	3,423,610	61,267,408	60,605,727
<b>Total Revenues</b>		105,141,266	122,496,009	15,799,602	22,683,056	120,940,868	145,179,065
<b>EXPENDITURES:</b>							
Academic Salaries	1000	50,608,091	53,061,164	3,141,688	3,932,890	53,749,779	56,994,054
Classified Salaries	2000	24,203,358	26,460,707	4,817,428	5,841,716	29,020,786	32,302,423
Employee Benefits	3000	21,472,854	23,131,945	2,247,836	2,718,814	23,720,690	25,850,759
Supplies and Materials	4000	2,870,467	2,738,812	620,943	493,380	3,491,410	3,232,192
Other Operating Expenses and Services	5000	9,205,581	9,954,940	1,385,899	1,508,275	10,591,480	11,463,215
Capital Outlay	6000	666,043	330,891	2,537,946	4,809,361	3,203,989	5,140,252
<b>Total Expenditures</b>		109,026,394	115,678,459	14,751,740	19,304,436	123,778,134	134,982,895
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(3,885,128)	6,817,550	1,047,862	3,378,620	(2,837,266)	10,196,170
<b>Other Financing Sources</b>	8900	1,047,208	571,799	91,575	144,384	1,138,783	716,183
<b>Other Outgo</b>	7000	3,250,851	3,154,868	1,039,394	3,615,793	4,290,245	6,770,661
<b>Net Increase/(Decrease) in Fund Balance</b>		(6,088,771)	4,234,481	100,043	(92,789)	(5,988,728)	4,141,692
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	11,944,744	5,855,973	329,336	429,379	12,274,080	6,285,352
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,944,744		329,336		12,274,080	
<b>Ending Fund Balance, June 30</b>		5,855,973	10,090,454	429,379	336,590	6,285,352	10,427,044

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			9,819	10,000		
<b>Total Revenues</b>		0	0	9,819	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			140,000	145,000		
Debt Interest and Other Service Charges	7120			79,221	70,991		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	219,221	215,991	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	(219,221)	(215,991)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	(209,402)	(205,991)	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0	1,816,361	1,606,959		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,816,361		0	
<b>Ending Fund Balance, June 30</b>		0	0	1,606,959	1,400,968	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					47,418	47,000
State Revenues	8600					467,525	469,022
Local Revenues	8800					79,596	48,500
<b>Total Income</b>		0	0	0	0	594,539	564,522
<b>Expenditures</b>							
Academic Salaries	1000					65,528	69,993
Classified Salaries	2000					768,098	832,583
Employee Benefits	3000					313,460	248,418
Supplies and Materials	4000					46,435	52,487
Other Operating Expenses and Services	5000					4,517	6,445
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,198,038	1,209,926
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(603,499)	(645,404)
<b>Other Financing Sources</b>	8900					603,499	645,404
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,114,182	1,198,265	106,637	104,000	2,061,514	2,211,500
<b>Total Income</b>		1,114,182	1,198,265	106,637	104,000	2,061,514	2,211,500
<b>Expenditures</b>							
Academic Salaries	1000		12,000				
Classified Salaries	2000	348,584	429,892			1,523,411	1,457,020
Employee Benefits	3000	122,922	119,306			483,541	513,182
Supplies and Materials	4000	130,679	142,498	25,906	24,209	35,989	24,835
Other Operating Expenses and Services	5000	593,500	545,987	261,625	271,000	250,914	172,963
Capital Outlay	6000	200,817	223,582	10,517	233,836	23,768	
<b>Total Expenditures</b>		1,396,502	1,473,265	298,048	529,045	2,317,623	2,168,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(282,320)	(275,000)	(191,411)	(425,045)	(256,109)	43,500
<b>Other Financing Sources</b>	8900	275,000	275,000	307,352	300,000	250,000	
<b>Other Outgo</b>	7000				357,000	23,398	15,500
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,320)	0	115,941	(482,045)	(29,507)	28,000
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	567,720	560,400	1,018,545	1,134,486	851,638	822,131
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	567,720		1,018,545		851,638	
<b>Ending Fund Balance, June 30</b>		560,400	560,400	1,134,486	652,441	822,131	850,131

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	556,344	3,952,449				
Local Revenues	8800	789,945				42,871	35,000
<b>Total Income</b>		1,346,289	3,952,449	0	0	42,871	35,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					13	
Other Operating Expenses and Services	5000	55,827				405,011	350,719
Capital Outlay	6000	756,146	11,744,164			2,700,824	9,234,610
<b>Total Expenditures</b>		811,973	11,744,164	0	0	3,105,848	9,585,329
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		534,316	(7,791,715)	0	0	(3,062,977)	(9,550,329)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		534,316	(7,791,715)	0	0	(3,062,977)	(9,550,329)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,134,596	7,791,715	12,613,306	0		9,550,329
Prior Years Adustments	9020	(877,197)		(12,613,306)		12,613,306	
Adjusted Beginning Balance	9030	7,257,399		0		12,613,306	
<b>Ending Fund Balance, June 30</b>		7,791,715	0	0	0	9,550,329	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	5,574,571	6,050,000				
Other Financing Sources	8900						
<b>Total Income</b>		5,574,571	6,050,000	0	0	0	0
<b>Cost of Sales</b>	5890	3,961,729	4,200,000				
<b>Gross Profit or Loss</b>		1,612,842	1,850,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,030,824	1,020,000				
Employee Benefits	3000	345,918	320,000				
Supplies and Materials	4000	12,974	50,000				
Other Operating Expenses and Services	5000	202,996	150,000				
Capital Outlay	6000	23,147					
<b>Total Expenditures</b>		1,615,859	1,540,000	0	0	0	0
<b>Net Profit or Loss</b>		(3,017)	310,000	0	0	0	0
<b>Other Outgo</b>	7000	300,000	300,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(303,017)	10,000	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,606,143	1,303,126		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,606,143		0		0	
<b>Ending Fund Balance, June 30</b>		1,303,126	1,313,126	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,797,622	1,555,000	16,796	15,000		
Other Financing Sources	8900	200,000	200,000	1,800,000	1,800,000		
<b>Total Income</b>		1,997,622	1,755,000	1,816,796	1,815,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	657					
Employee Benefits	3000	18		1,466,259	1,800,000		
Supplies and Materials	4000	165	3,000				
Other Operating Expenses and Services	5000	1,451,947	1,729,290				
Capital Outlay	6000	23,147	22,710				
<b>Total Expenditures</b>		1,475,934	1,755,000	1,466,259	1,800,000		
<b>Net Profit or Loss</b>		521,688	0	350,537	15,000		
<b>Other Outgo</b>	7000		108,429				
<b>Net Increase/(Decrease) in Fund Balance</b>		521,688	(108,429)	350,537	15,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	728,773	1,250,461	3,219,961	3,570,498		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	728,773		3,219,961			
<b>Ending Fund Balance, June 30</b>		1,250,461	1,142,032	3,570,498	3,585,498		



For Actual Year: 2014-2015

Budget Year: 2015-2016

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	137,097	145,000	54,871	42,000		
<b>Total Income</b>		137,097	145,000	54,871	42,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	61,957	65,000		21,037		
Employee Benefits	3000	32,476	35,000		7,093		
Supplies and Materials	4000	2,060	2,000	9,911			
Other Operating Expenses and Services	5000	69,173	75,000	40,652	38,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		165,666	177,000	50,563	66,130	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(28,569)	(32,000)	4,308	(24,130)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000			3,766	2,870		
<b>Net Increase/(Decrease) in Fund Balance</b>		(28,569)	(32,000)	542	(27,000)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	371,890	343,321	177,704	178,246		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	371,890		177,704		0	
<b>Ending Fund Balance, June 30</b>		343,321	311,321	178,246	151,246	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

**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	17,849,512	18,000,000				
State Revenues	8600	1,038,166	1,200,000				
Local Revenues	8800	145,308	175,000	393,753	400,000		
<b>Total Income</b>		19,032,986	19,375,000	393,753	400,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	22,740					
Capital Outlay	6000						
<b>Total Expenditures</b>		22,740	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		19,010,246	19,375,000	393,753	400,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	19,010,246	19,375,000	393,753	400,000		
<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: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	599,486
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	275,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	250,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	200,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,800,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,039,394
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	4,046
71	ASSOCIATED STUDENTS TRUST FUND	39	OTHER SPECIAL REVENUE FUND	10,000
35	REVENUE BOND PROJECT FUND	51	BOOKSTORE FUND	300,000
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	3,766

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		2,396,260			617,168	
		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		588,946		588,946		588,946
Classified Salaries	2000		1,450,409		1,450,409		1,450,409
Employee Benefits	3000		356,905		356,905		356,905
<b>Supplies &amp; Materials</b>							
Software	4100				0	10,064	10,064
Books, Magazines, & Periodicals	4200				0	623	623
Instructional Supplies & Materials	4300				0	606,481	606,481
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	617,168	617,168
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	2,396,260	0	2,396,260	617,168	3,013,428
<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		2,619,466			705,241	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 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		600,000		600,000		600,000
Classified Salaries	2000		1,800,000		1,800,000		1,800,000
Employee Benefits	3000		219,466		219,466		219,466
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	705,241	705,241
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	705,241	705,241
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	2,619,466	0	2,619,466	705,241	3,324,707
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 260

Name: SONOMA

<b>EPA Revenue</b>	16,665,890
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	8,332,945	0	0	8,332,945
Academic Administration	6010	1,502,198	0	0	1,502,198
Library	6120	943,252	0	0	943,252
Media	6130	714,135	0	0	714,135
Admissions and Records	6200	1,459,787	0	0	1,459,787
Counseling and Guidance	6310	142,458	0	0	142,458
Matriculation and Student Assessment	6320	173,482	0	0	173,482
Transfer Programs	6330	100,397	0	0	100,397
Extended Opportunity Programs and Services(EOPS)	6430	75,226	0	0	75,226
Building Maintenance and Repairs	6510	1,495,891	0	0	1,495,891
Custodial Services	6530	1,726,119	0	0	1,726,119
<b>TOTAL</b>		<b>16,665,890</b>	<b>0</b>	<b>0</b>	<b>16,665,890</b>

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 260

Name: SONOMA

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	36,041,329	8.25%	29,323,753	11.44%		65,365,082	N/A	N/A
2014-15	37,649,212	8.88%	30,521,390	11.77%		68,170,602	2,805,520	4.29%
2015-16	38,594,207	10.73%	31,586,587	11.85%		70,180,794	2,010,192	2.95%
2016-17	39,366,091	12.58%	32,218,319	13.05%		71,584,410	1,403,616	2.00%
2017-18	40,153,413	14.43%	32,862,685	16.60%		73,016,098	1,431,688	2.00%
2018-19	40,956,481	16.28%	33,519,939	18.20%		74,476,420	1,460,322	2.00%
2019-20	41,775,611	18.13%	34,190,338	19.90%		75,965,949	1,489,529	2.00%
2020-21	42,611,123	19.10%	34,874,144	20.40%		77,485,267	1,519,318	2.00%

<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.