

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)

(Budget Report for Fiscal Year 2026-2027)

District: SONOMA

District Code: 260

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Kate Jolley

Electronic Certification Date:

Wednesday, October 07, 2026

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

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 260

Name: SONOMA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	30,484,014	30,484,014		30,484,014
Other	1300	26,386,195	26,386,195		26,386,195
Total Instructional Salaries		56,870,209	56,870,209	0	56,870,209
Non-Instructional Salaries					
Contract or Regular	1200		11,800,522	491,800	12,292,322
Other	1400		2,482,880	32,397	2,515,277
Total Non-Instructional Salaries		0	14,283,402	524,197	14,807,599
Total Academic Salaries		56,870,209	71,153,611	524,197	71,677,808
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		28,012,387	1,169,103	29,181,490
Other	2300		2,061,999	204,404	2,266,403
Total Non-Instructional Salaries		0	30,074,386	1,373,507	31,447,893
Instructional Aides					
Regular Status	2200	3,132,459	3,434,841		3,434,841
Other	2400	833,393	848,372		848,372
Total Instructional Aides		3,965,852	4,283,213	0	4,283,213
Total Classified Salaries		3,965,852	34,357,599	1,373,507	35,731,106
Employee Benefits	3000	20,706,294	42,338,005	844,994	43,182,999
Supplies and Materials	4000		2,246,197	128,804	2,375,001
Other Operating Expenses	5000	1,334,540	12,292,203	600,386	12,892,589
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		82,876,895	162,387,615	3,471,888	165,859,503

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 260

Name: SONOMA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		2,411		2,411
Student Transportation	6491		62,172		62,172
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000		439,226		439,226
Classified Salaries	2000		1,167,470		1,167,470
Employee Benefits	3000		1,134,699		1,134,699
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: 2025-2026

Budget Year: 2026-2027

District ID: 260

Name: SONOMA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	2,805,978	0	2,805,978
Total for ECS 84362, 50% Law		82,876,895	159,581,637	3,471,888	163,053,525
Percent of CEE (Instructional Salary Cost / Total CEE)		51.93%	100.00%		
50% of Current Expense of Education			79,790,818		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		82,876,895	159,581,637	3,471,888	163,053,525
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		82,876,895	162,387,615	3,471,888	165,859,503
Capital Expenditures	6000	38,051	134,272	1,901	136,173
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		82,914,946	162,521,887	3,473,789	165,995,676

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,505,603		2,505,603
In County Treasury	9112	52,617,862	801,448	53,419,310
Cash With Fiscal Agents	9113	146,964		146,964
Revolving Cash Accounts	9114	76,798		76,798
Investments (at cost)	9120			0
Accounts Receivable	9130	10,862,148		10,862,148
Due from Other Funds	9140	5,431,864		5,431,864
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	62,109		62,109
Prepaid Items	9220	726,453		726,453
TOTAL ASSETS		72,429,801	801,448	73,231,249
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,931,180		3,931,180
Accrued Salaries and Wages Payable	9520	3,382,008		3,382,008
Compensated Absences Payable Current	9530	3,497,603		3,497,603
Due to Other Funds	9540	2,907,371		2,907,371
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	29,414,753		29,414,753
TOTAL LIABILITIES		43,132,915	0	43,132,915

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		801,448	801,448
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	801,448	801,448
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	865,339		865,339
Committed Fund Balance	9753	28,226,537		28,226,537
Assigned Fund Balance	9754			0
Total Designated Fund Balance		29,091,876	0	29,091,876
Uncommitted Fund Balance	9790	205,010		205,010
TOTAL FUND EQUITY		29,296,886	801,448	30,098,334
TOTAL LIABILITIES AND FUND EQUITY		72,429,801	801,448	73,231,249

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 260

Name: SONOMA

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 260

Name: SONOMA

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

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			5	221,456	4	62,617
In County Treasury	9112			533,580	720,677	801,658	11,371
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			4,475	110,597	37,698	13,268
Due from Other Funds	9140				10,880		724,381
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	538,060	1,063,610	839,360	811,637
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,004	229,843	208,735	12,225
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			64,156	15,701		733,212
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			467,900			34,975
TOTAL LIABILITIES		0	0	538,060	245,544	208,735	780,412

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	31,225
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	31,225
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	818,066	630,625	0
Total Designated Fund Balance		0	0	0	818,066	630,625	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	818,066	630,625	31,225
TOTAL LIABILITIES AND FUND EQUITY		0	0	538,060	1,063,610	839,360	811,637

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	104,474		
In County Treasury	9112	20,734,790		19,827,307
Cash With Fiscal Agents	9113			122,500
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,642,035		61,901
Due from Other Funds	9140	2,098,707		227,264
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		24,580,006	0	20,238,972
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	207,711		1,358,843
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,021,670		221,488
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,325,169		
TOTAL LIABILITIES		3,554,550	0	1,580,331

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			18,658,641
Committed Fund Balance	9753			
Assigned Fund Balance	9754	21,025,456		
Total Designated Fund Balance		21,025,456	0	18,658,641
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		21,025,456	0	18,658,641
TOTAL LIABILITIES AND FUND EQUITY		24,580,006	0	20,238,972

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	15,032	
In County Treasury	9112	4,347,571	3,268,871
Cash With Fiscal Agents	9113	1,020,057	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	774	
Due from Other Funds	9140	162,583	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		5,546,017	3,268,871

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	771,325	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	3,400,000	280,000
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,171,325	280,000
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	4,171,325	280,000

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	1,374,692	2,988,871
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,374,692	2,988,871
TOTAL LIABILITIES AND FUND EQUITY		5,546,017	3,268,871

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	128,730	2,089	2,436	413,714				
In County Treasury	9112	275,559	163,493	46,308					18,625
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,872	27,690	1,361	189,231				
Due from Other Funds	9140		8						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		406,161	193,280	50,105	602,945	0	0	0	18,625

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,517	38,598		52,823				18,144
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	6,005	5,582	22					481
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	6,266	666	2,485	550,122				
Total Current Liabilities and Deferred Revenue		13,788	44,846	2,507	602,945	0	0	0	18,625
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	13,788	44,846	2,507	602,945	0	0	0	18,625

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 260

Name: SONOMA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	392,373	148,434	47,598					
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		392,373	148,434	47,598	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		392,373	148,434	47,598	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		406,161	193,280	50,105	602,945	0	0	0	18,625

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		68,135	68,135
Student Financial Aid	8150	61,583		61,583
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		686,828	686,828
Other Federal Revenues	8190	10,909	4,343,249	4,354,158
Total Federal Revenues	8100	72,492	5,098,212	5,170,704
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	310,013		310,013
State General Apportionment	8612	12,368,668		12,368,668
Other General Apportionment	8613	5,663,868		5,663,868
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,562,204	2,562,204
Disabled Students Programs and Services(DSPS)	8623		3,763,200	3,763,200
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		606,782	606,782
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		20,999,414	20,999,414

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	30,280,241		30,280,241
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,448,215	3,448,215
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	320,733		320,733
Timber Yield Tax	8672	5,914		5,914
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,741,395	838,007	3,579,402
State Mandated Costs	8685	629,775		629,775
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	744,430	4,906,328	5,650,758
Total State Revenues	8600	53,065,037	37,124,150	90,189,187

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 260

Name: SONOMA

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	77,614,937		77,614,937
Tax Allocation, Supplemental Roll	8812	1,823,998		1,823,998
Tax Allocation, Unsecured Roll	8813	2,297,626		2,297,626
Prior Years Taxes	8816	36,349		36,349
Education Revenues Augmentation Fund (ERAF)	8817	6,732,556		6,732,556
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	320,610		320,610
Other Contranct Services	8832			0
Sales and Commissions	8840	254,319		254,319
Rentals and Leases	8850	203,460		203,460
Interest and Investment Income	8860	2,341,630		2,341,630
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,749,341		6,749,341
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,047,366	1,047,366
Instructional Materials Fees and Sales of Materials	8877	866,987		866,987
Insurance	8878			0
Student Records	8879	53,049		53,049
Nonresident Tuition	8880	1,706,051	182,067	1,888,118
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	90,911	325,994	416,905
Other Local Revenues	8890	1,346,428	1,925,958	3,272,386
Total Local Revenues	8800	102,438,252	3,481,385	105,919,637
Total Revenues		155,575,781	45,703,747	201,279,528

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026	District ID: 260	Name: SONOMA		
Description	Object	Fund S11	Fund S12	Fund S10 Total
	Code	Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	4,550,635	310,013	4,860,648
Total Other Financing Sources	8900	4,550,635	310,013	4,860,648
Total Revenues and Other Financing Sources		160,126,416	46,013,760	206,140,176

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	1,917,253	493,947	175,734	347,254		2,934,188
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,044,237	269,461	90,336	75,588		5,479,622
Business and Management	0500	3,055,964	394,568	13,888	902		3,465,322
Media and Communications	0600	2,695,493	284,456	50,807	120,003		3,150,759
Information Technology	0700	2,700,561	200,681	3,330	300		2,904,872
Education	0800	1,261,402	171,084	402,122	61,076		1,895,684
Engineering and Industrial Technologies	0900	3,142,053	321,845	475,744	533,431		4,473,073
Fine and Applied Arts	1000	5,096,175	768,246	132,807	155,307		6,152,535
Foreign language	1100	2,228,383	185,927	8,976			2,423,286
Health	1200	11,204,001	1,906,539	215,770	373,186		13,699,496
Family and Consumer Sciences	1300	3,339,928	488,792	347,619	14,218		4,190,557
Law	1400						0
Humanities(Letters)	1500	9,385,416	1,221,904	67,611	3,265		10,678,196
Library Science	1600	162,341	26,050	1,933	3,265		193,589
Mathematics	1700	5,799,322	1,023,956	264,368	4,748		7,092,394
Military Studies	1800						0
Physical Sciences	1900	5,127,020	189,140	51,288	716		5,368,164
Psychology	2000	3,791,750	448,319	9,286	5,288		4,254,643
Public and Protective Services	2100	3,178,453	837,829	329,762	1,082,709		5,428,753
Social Sciences	2200	2,900,072	194,297	4,774			3,099,143
Commercial Services	3000						0
Interdisciplinary Studies	4900	8,064,816	5,004,226	2,566,436	317,317		15,952,795
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,236,785					2,236,785
Sub-Total Instructional Activites		82,331,425	14,431,267	5,212,591	3,098,573		105,073,856
Total Expenditures for GF Activities*		83,230,189	93,093,060	23,383,466	4,012,635	11,893,034	215,612,384

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		6,625,388	117,818	12,540		6,755,746
Course and Curriculum Development	6020		804,085	9,262	125,479		938,826
Academic / Faculty Senate	6030		390,894	15,461			406,355
Other Instructional Administration & Governance	6090		1,389,622	134,643			1,524,265
Total Instructional Admin. & Governance		0	9,209,989	277,184	138,019	0	9,625,192
Instructional Support Services	6100						
Learning Center	6110	892,503	139,319	24,475	11,430		1,067,727
Library	6120		3,868,878	37,325	181,160		4,087,363
Media	6130		2,268,593	44,883	150,193		2,463,669
Museums and Galleries	6140		246,902	11,048			257,950
Academic Information Systems and Technology	6150		1,054,964	2,727			1,057,691
Other Instructional Support Services	6190						0
Total Instructional Support Services		892,503	7,578,656	120,458	342,783	0	8,934,400
Admissions and Records	6200		3,286,613	184,318	2,309		3,473,240
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,233,710	90,311			6,324,021
Matriculation and Student Assessment	6320		1,179,649	75,495	4,620		1,259,764
Transfer Programs	6330		773,128	71,000			844,128
Career Guidance	6340		322,820	7,700			330,520
Other Student Counseling and Guidance	6390		1,662,500	57,217			1,719,717
Total Student Counseling and Guidance		0	10,171,807	301,723	4,620	0	10,478,150

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: 2025-2026

Budget Year: 2026-2027

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	6,261	495,841	107,729	2	32,583	642,416
Disabled Student Programs and Services (DSPS)	6420		4,498,562	169,407	29,401	430	4,697,800
Extended Opportunity Programs and Services (EOPS)	6430		1,707,608	494,534	78,750	796,183	3,077,075
Health Services	6440		2,778,664	242,970			3,021,634
Student Personnel Administration	6450		516,621	93,861			610,482
Financial Aid Administration	6460		2,664,788	261,386			2,926,174
Job Placement Services	6470						0
Veterans Services	6480		253,019	73,749			326,768
Miscellaneous Student Services	6490		2,330,020	1,912,556	57,017	711,190	5,010,783
Total Other Student Services		6,261	15,245,123	3,356,192	165,170	1,540,386	20,313,132
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,464,882	1,314,602	54,776		4,834,260
Custodial Services	6530		5,552,625	134,310	69,974		5,756,909
Grounds Maintenance and Repairs	6550		1,317,810	127,307	(2,472)		1,442,645
Utilities	6570			4,995,103			4,995,103
Other Operations and Maintenance of Plant	6590		85,056	22,943	18,800		126,799
Total Operation and Maintenance of Plant	6500	0	10,420,373	6,594,265	141,078	0	17,155,716
Planning, Policymaking and Coordinations	6600		2,939,113	1,877,867	14,421		4,831,401

* 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: 2025-2026

Budget Year: 2026-2027

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		874,096	132,400	949		1,007,445
Fiscal Operations	6720		2,381,942	(18,115)	25,720		2,389,547
Human Resources Management	6730		3,879,777	227,650	976		4,108,403
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		232,388	134,986			367,374
Staff Diversity	6760			103,926			103,926
Logistical Services	6770		4,307,876	2,121,871	15,439		6,445,186
Management Information Systems	6780		5,132,076	1,622,175	1,990		6,756,241
Other General Institutional Support Services	6790		(312,714)				(312,714)
Total General Institutional Support Services	6700	0	16,495,441	4,324,893	45,074	0	20,865,408
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		69,953	117,645			187,598
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	69,953	117,645	0	0	187,598

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2025-2026 Budget Year: 2026-2027 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			19			19
Child Development Centers	6920		275,386	35,559	2,075		313,020
Farm Operations	6930		24,912				24,912
Food Services	6940						0
Parking	6950		691,884				691,884
Student and Co-Curricular Activities	6960		2,239,882	657,257	58,513		2,955,652
Student Housing	6970		12,661				12,661
Other Ancillary Services	6990			323,495			323,495
Total Ancillary Services	6900	0	3,244,725	1,016,330	60,588	0	4,321,643
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 260 Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,956,382	7,956,382
Student Aid	7320					2,396,266	2,396,266
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,352,648	10,352,648
Sub-Total Non-Instructional Activites		898,764	78,661,793	18,170,875	914,062	11,893,034	110,538,528
Total Expenditures General Fund: activities *		83,230,189	93,093,060	23,383,466	4,012,635	11,893,034	215,612,384

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2026-2027 Appropriations Limit:			
A.	2025-2026 Appropriations Limit:			\$136,288,172
B.	2026-2027 Price Factor:	1.0495		
C.	Population factor:			
	1. 2024-2025 Second Period Actual FTES	14,916.00		
	2. 2025-2026 Second Period Actual FTES	15,283.31		
	3. 2025-2026 Population change factor (C2/C1)	1.0246		
D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			\$146,553,084
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)			\$146,553,084
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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			\$146,553,084
II.	2026-2027 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			50,118,148
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			337,600
C.	Local Property taxes			89,299,841
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			25,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2026-2027 Appropriations Subject to Limit			\$139,780,589

For Actual Year: 2025-2026

Budget Year: 2026-2027

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	72,492	62,000	5,098,212	3,277,256	5,170,704	3,339,256
State Revenues	8600	53,065,037	55,765,517	37,124,150	49,979,409	90,189,187	105,744,926
Local Revenues	8800	102,438,252	105,444,366	3,481,385	11,776,158	105,919,637	117,220,524
Total Revenues		155,575,781	161,271,883	45,703,747	65,032,823	201,279,528	226,304,706
EXPENDITURES:							
Academic Salaries	1000	71,677,808	69,097,263	5,054,702	6,119,712	76,732,510	75,216,975
Classified Salaries	2000	35,731,106	31,496,925	13,043,183	13,164,318	48,774,289	44,661,243
Employee Benefits	3000	43,182,999	41,360,579	7,633,451	8,216,209	50,816,450	49,576,788
Supplies and Materials	4000	2,375,001	2,026,314	1,660,470	1,192,630	4,035,471	3,218,944
Other Operating Expenses and Services	5000	12,892,589	15,141,560	6,455,406	6,823,411	19,347,995	21,964,971
Capital Outlay	6000	136,173	231,432	3,876,462	6,080,785	4,012,635	6,312,217
Total Expenditures		165,995,676	159,354,073	37,723,674	41,597,065	203,719,350	200,951,138
Excess /(Deficiency) of Revenues over Expenditures		(10,419,895)	1,917,810	7,980,073	23,435,758	(2,439,822)	25,353,568
Other Financing Sources	8900	4,550,635	219,310	310,013	0	4,860,648	219,310
Other Outgo	7000	3,670,160	2,137,120	8,222,874	23,435,758	11,893,034	25,572,878
Net Increase/(Decrease) in Fund Balance		(9,539,420)	0	67,212	0	(9,472,208)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	38,836,306	29,296,886	734,236	801,448	39,570,542	30,098,334
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	38,836,306		734,236		39,570,542	
Ending Fund Balance, June 30		29,296,886	29,296,886	801,448	801,448	30,098,334	30,098,334

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2025-2026

Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					228,661	180,853
State Revenues	8600					1,107,219	1,571,480
Local Revenues	8800					21,930	
Total Income		0	0	0	0	1,357,810	1,752,333
Expenditures							
Academic Salaries	1000					109,331	108,181
Classified Salaries	2000					924,392	919,729
Employee Benefits	3000					599,674	585,214
Supplies and Materials	4000					32,019	60,451
Other Operating Expenses and Services	5000					17,242	12,894
Capital Outlay	6000					7,299	20,000
Total Expenditures		0	0	0	0	1,689,957	1,706,469
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(332,147)	45,864
Other Financing Sources	8900					332,147	389,685
Other Outgo	7000						435,549
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,014,463	2,155,350	86,818	85,000	1,162,266	1,376,000
Total Income		2,014,463	2,155,350	86,818	85,000	1,162,266	1,376,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	562,160	695,088			1,080,942	1,075,634
Employee Benefits	3000	328,532	385,536			493,524	659,966
Supplies and Materials	4000	41,893	100,000	197	5,000	33,027	8,835
Other Operating Expenses and Services	5000	1,107,386	992,000	33,839	35,000	192,708	107,000
Capital Outlay	6000	1,496	19,102		45,000		
Total Expenditures		2,041,467	2,191,726	34,036	85,000	1,800,201	1,851,435
Excess /(Deficiency) of Revenues over Expenditures		(27,004)	(36,376)	52,782	0	(637,935)	(475,435)
Other Financing Sources	8900	105,000	105,000			500,000	500,000
Other Outgo	7000		10,000				13,480
Net Increase/(Decrease) in Fund Balance		77,996	58,624	52,782	0	(137,935)	11,085
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	740,070	818,066	577,843	630,625	169,160	31,225
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	740,070		577,843		169,160	
Ending Fund Balance, June 30		818,066	876,690	630,625	630,625	31,225	42,310

For Actual Year: 2025-2026

Budget Year: 2026-2027

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	224,731					
State Revenues	8600	1,803,830	3,050,724				
Local Revenues	8800	2,796,182	1,462,932			1,053,328	500,000
Total Income		4,824,743	4,513,656	0	0	1,053,328	500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					744,929	285,842
Employee Benefits	3000					253,170	135,287
Supplies and Materials	4000	92,636				33,911	
Other Operating Expenses and Services	5000	796,742				2,427,786	176,836
Capital Outlay	6000	2,100,273	25,539,112			12,184,582	13,560,676
Total Expenditures		2,989,651	25,539,112	0	0	15,644,378	14,158,641
Excess /(Deficiency) of Revenues over Expenditures		1,835,092	(21,025,456)	0	0	(14,591,050)	(13,658,641)
Other Financing Sources	8900						
Other Outgo	7000						5,000,000
Net Increase/(Decrease) in Fund Balance		1,835,092	(21,025,456)	0	0	(14,591,050)	(18,658,641)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,190,364	21,025,456	0	0	33,249,691	18,658,641
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	19,190,364		0		33,249,691	
Ending Fund Balance, June 30		21,025,456	0	0	0	18,658,641	0

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,945,613	1,887,000	156,046	100,000		
Other Financing Sources	8900			2,420,000	700,000		
Total Income		1,945,613	1,887,000	2,576,046	800,000		
Expenditures							
Academic Salaries	1000		5,000				
Classified Salaries	2000		5,000				
Employee Benefits	3000		1,054	2,863,401	2,800,000		
Supplies and Materials	4000	3,221	1,597				
Other Operating Expenses and Services	5000	1,885,609	1,859,349				
Capital Outlay	6000		15,000				
Total Expenditures		1,888,830	1,887,000	2,863,401	2,800,000		
Net Profit or Loss		56,783	0	(287,355)	(2,000,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		56,783	0	(287,355)	(2,000,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,317,909	1,374,692	3,276,226	2,988,871		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,317,909		3,276,226			
Ending Fund Balance, June 30		1,374,692	1,374,692	2,988,871	988,871		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	103,011	81,450	49,100	49,500	95,548	86,500
Total Income		103,011	81,450	49,100	49,500	95,548	86,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	60,944	53,033	21,247	30,965	52,951	39,931
Employee Benefits	3000	29,948	34,660	11,830	19,327	34,160	24,072
Supplies and Materials	4000	40,521	59,500			83	1,500
Other Operating Expenses and Services	5000	20,248	20,455	26,007	37,501	6,681	2,600
Capital Outlay	6000						
Total Expenditures		151,661	167,648	59,084	87,793	93,875	68,103
Excess /(Deficiency) of Revenues over Expenditures		(48,650)	(86,198)	(9,984)	(38,293)	1,673	18,397
Other Financing Sources	8900	3,000	18,480				
Other Outgo	7000			5,582	3,150		
Net Increase/(Decrease) in Fund Balance		(45,650)	(67,718)	(15,566)	(41,443)	1,673	18,397
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	438,023	392,373	164,000	148,434	45,925	47,598
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	438,023		164,000		45,925	
Ending Fund Balance, June 30		392,373	324,655	148,434	106,991	47,598	65,995

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	21,626,418	22,000,000				
State Revenues	8600	6,876,496	7,000,000				
Local Revenues	8800	199,685	200,000	4,219,655	4,000,000		
Total Income		28,702,599	29,200,000	4,219,655	4,000,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	38,138					
Capital Outlay	6000						
Total Expenditures		38,138	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		28,664,461	29,200,000	4,219,655	4,000,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	28,664,461	29,200,000	4,219,655	4,000,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	310,013
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	332,147
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	105,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	500,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,420,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	3,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	4,286,222
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	5,582

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 260

Name: SONOMA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		0			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		0			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,741,395		838,007			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		439,226		439,226			439,226
Classified Salaries	2000		1,167,470		1,167,470			1,167,470
Employee Benefits	3000		1,134,699		1,134,699			1,134,699
Supplies & Materials	4000							
Software	4100				0	9,706		9,706
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	828,301		828,301
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	838,007		838,007
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,741,395	0	2,741,395	838,007		3,579,402
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 260

Name: SONOMA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,951,118			1,304,705		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		472,828		472,828			472,828
Classified Salaries	2000		1,256,783		1,256,783			1,256,783
Employee Benefits	3000		1,221,507		1,221,507			1,221,507
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	5,000		5,000
Instructional Supplies & Materials	4300				0	1,299,705		1,299,705
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,304,705		1,304,705
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,951,118	0	2,951,118	1,304,705		4,255,823
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2025-2026

District ID: 260

Name: SONOMA

EPA Revenue	30,280,241
-------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	30,280,241	0	0	30,280,241
TOTAL		30,280,241	0	0	30,280,241

Annual Financial and Budget Report

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 260

Name: SONOMA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2025-2026	11,059,204	13,305,813	24,365,017	N/A	N/A
2026-2027	11,035,518	12,952,726	23,988,244	-376,773	-1.55%
2027-2028	11,256,228	13,211,781	24,468,009	479,765	2.00%
2028-2029	11,481,353	13,476,016	24,957,369	489,360	2.00%
2029-2030	11,710,980	13,745,536	25,456,516	499,147	2.00%
2030-2031	11,945,200	14,020,447	25,965,647	509,131	2.00%

Does the district have a plan to fund these expenses through 2030-31?
Yes
Explain Yes or No
We will fund through ongoing revenues.
Does the district have an irrevocable trust?
No