

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 260

Name: SONOMA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	22,924,247	22,924,247		22,924,247
Other	1300	20,251,189	20,251,189		20,251,189
Total Instructional Salaries		43,175,436	43,175,436	0	43,175,436
Non-Instructional Salaries					
Contract or Regular	1200		10,559,370	439,595	10,998,965
Other	1400		1,583,261	76,388	1,659,649
Total Non-Instructional Salaries		0	12,142,631	515,983	12,658,614
Total Academic Salaries		43,175,436	55,318,067	515,983	55,834,050
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,521,123	617,751	22,138,874
Other	2300		1,194,987	150,719	1,345,706
Total Non-Instructional Salaries		0	22,716,110	768,470	23,484,580
Instructional Aides					
Regular Status	2200	2,729,343	2,729,343		2,729,343
Other	2400	333,865	333,865		333,865
Total Instructional Aides		3,063,208	3,063,208	0	3,063,208
Total Classified Salaries		3,063,208	25,779,318	768,470	26,547,788
Employee Benefits	3000	14,307,477	30,908,071	544,777	31,452,848
Supplies and Materials	4000		1,278,907	62,412	1,341,319
Other Operating Expenses	5000	1,344,884	10,071,184	541,119	10,612,303
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		61,891,005	123,355,547	2,432,761	125,788,308

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	815,736	815,736		815,736
Student Health Services Above Amount Collected	6441		63		63
Student Transportation	6491		158,762		158,762
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		693,868		693,868
Objects to Exclude	Object Code				
Rents and Leases	5060		74,422	161,210	235,632
Lottery Expenditures					
Academic Salaries	1000		705,873		705,873
Classified Salaries	2000		1,876,220		1,876,220
Employee Benefits	3000		1,221,755		1,221,755
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: 2021-2022

Budget Year: 2022-2023

District ID: 260

Name: SONOMA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		815,736	5,546,699	161,210	5,707,909
Total for ECS 84362, 50% Law		61,075,269	117,808,848	2,271,551	120,080,399
Percent of CEE (Instructional Salary Cost / Total CEE)		51.84%	100.00%		
50% of Current Expense of Education			58,904,424		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		61,075,269	117,808,848	2,271,551	120,080,399
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		61,891,005	123,355,547	2,432,761	125,788,308
Capital Expenditures	6000	24,198	1,383,015	11,790	1,394,805
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		61,915,203	124,738,562	2,444,551	127,183,113

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	3,490,517		3,490,517
In County Treasury	9112	42,496,811	493,273	42,990,084
Cash With Fiscal Agents	9113	118,464		118,464
Revolving Cash Accounts	9114	89,960		89,960
Investments (at cost)	9120			0
Accounts Receivable	9130	13,866,039		13,866,039
Due from Other Funds	9140	3,531,056		3,531,056
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	70,037		70,037
Prepaid Items	9220	80,220		80,220
TOTAL ASSETS		63,743,104	493,273	64,236,377
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,668,967		11,668,967
Accrued Salaries and Wages Payable	9520	1,326,151		1,326,151
Compensated Absences Payable Current	9530	2,874,793		2,874,793
Due to Other Funds	9540	4,792,268		4,792,268
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	18,709,778		18,709,778
TOTAL LIABILITIES		39,371,957	0	39,371,957

For Year Ended June 30, 2022

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		493,273	493,273
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	240,217		240,217
Unassigned	9790	24,130,930		24,130,930
Total Fund Balance		24,371,147	493,273	24,864,420
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		24,371,147	493,273	24,864,420
TOTAL LIABILITIES AND FUND EQUITY		63,743,104	493,273	64,236,377

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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

- 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, 2022

District ID: 260

Name: SONOMA

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

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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			1,449	8,765	(1,210)	19,343
In County Treasury	9112			16,315	1,096,247	384,659	13,377
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			727,089	115,613		1,299
Due from Other Funds	9140			64,930	1,491	78,789	2,175,448
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	809,783	1,222,116	462,238	2,209,467
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			199	553,047	208,735	1,198
Accrued Salaries and Wages Payable	9520				20,386		11,924
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			781,458	4,364		1,213,739
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			28,126			31,535
TOTAL LIABILITIES		0	0	809,783	577,797	208,735	1,258,396

- 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, 2022

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	0
Unassigned	9790	0	0	0	644,319	253,503	951,071
Total Fund Balance		0	0	0	644,319	253,503	951,071
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	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	644,319	253,503	951,071
TOTAL LIABILITIES AND FUND EQUITY		0	0	809,783	1,222,116	462,238	2,209,467

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	563,353		5,000
In County Treasury	9112	6,445,452		51,441,856
Cash With Fiscal Agents	9113	879,919		1,499,497
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	8,987,845		2,966
Due from Other Funds	9140	1,767,148		48,429
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			1,148,827
TOTAL ASSETS		18,643,717	0	54,146,575
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,683,608		13,981,731
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	52,695		24,564
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	4,875,194		
TOTAL LIABILITIES		7,611,497	0	14,006,295

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	11,032,220		40,140,280
Unassigned	9790			
Total Fund Balance		11,032,220	0	40,140,280
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		11,032,220	0	40,140,280
TOTAL LIABILITIES AND FUND EQUITY		18,643,717	0	54,146,575

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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	27,318	
In County Treasury	9112	1,816,636	1,333,753
Cash With Fiscal Agents	9113	891,812	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	412,500	
Due from Other Funds	9140	454,461	250,000
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		3,602,727	1,583,753

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,357,319	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,500,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,857,319	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	2,857,319	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	745,408	1,583,753
Unassigned	9790		
Total Reserved Fund Balance		745,408	1,583,753
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		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		745,408	1,583,753
TOTAL LIABILITIES AND FUND EQUITY		3,602,727	1,583,753

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	461,607	5,324	5,042	1,655,689				
In County Treasury	9112		178,724	236,214					30,074
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,025	15,252		11,467				89,499
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	45							
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		467,677	199,300	241,256	1,667,156	0	0	0	119,573

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,126	26,428		387,644				119,356
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		2,448						217
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	14,274	4,538	9,032	1,279,512				
Total Current Liabilities and Deferred Revenue		15,400	33,414	9,032	1,667,156	0	0	0	119,573
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	15,400	33,414	9,032	1,667,156	0	0	0	119,573

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 260

Name: SONOMA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754		165,886	232,224					
Unassigned	9790	452,277							
Total Reserved Fund Balance		452,277	165,886	232,224	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	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		452,277	165,886	232,224	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		467,677	199,300	241,256	1,667,156	0	0	0	119,573

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		328,446	328,446
Temporary Assistance for Needy Families (TANF)	8140		68,962	68,962
Student Financial Aid	8150	44,165		44,165
Veterans Education	8160		3,920	3,920
Vocational and Technical Education Act (VATEA)	8170		662,412	662,412
Other Federal Revenues	8190	17,284	13,714,104	13,731,388
Total Federal Revenues	8100	61,449	14,777,844	14,839,293
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	260,591		260,591
State General Apportionment	8612	3,121,094		3,121,094
Other General Apportionment	8613	4,493,508		4,493,508
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,828,979	1,828,979
Disabled Students Programs and Services(DSPS)	8623		2,782,567	2,782,567
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		461,471	461,471
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		11,413,255	11,413,255

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	38,877,292		38,877,292
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,184,896	2,184,896
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	346,554		346,554
Timber Yield Tax	8672	21,297		21,297
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,803,848	2,068,306	5,872,154
State Mandated Costs	8685	595,455		595,455
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	433,333	7,398,207	7,831,540
Total State Revenues	8600	51,952,972	28,137,681	80,090,653

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	27,682,073		27,682,073
Tax Allocation, Supplemental Roll	8812	1,642,512		1,642,512
Tax Allocation, Unsecured Roll	8813	1,963,165		1,963,165
Prior Years Taxes	8816	34,792		34,792
Education Revenues Augmentation Fund (ERAF)	8817	35,728,728		35,728,728
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	3,510,798		3,510,798
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	197,196		197,196
Other Contract Services	8832			0
Sales and Commissions	8840	637,496		637,496
Rentals and Leases	8850	45,438		45,438
Interest and Investment Income	8860	176,698		176,698
Student Fees and Charges	8870			
Community Services Classes	8872	174,106		174,106
Dormitory	8873			0
Enrollment	8874	6,274,193		6,274,193
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		721,865	721,865
Instructional Materials Fees and Sales of Materials	8877	515,034		515,034
Insurance	8878			0
Student Records	8879	79,262		79,262
Nonresident Tuition	8880	3,025,836	137,654	3,163,490
Parking Services and Public Transportation	8881		11,291	11,291
Other Student Fees and Charges	8885	84,439	52,112	136,551
Other Local Revenues	8890	1,023,523	358,849	1,382,372
Total Local Revenues	8800	82,795,289	1,281,771	84,077,060
Total Revenues		134,809,710	44,197,296	179,007,006

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	4,439,825	459,843	4,899,668
Total Other Financing Sources	8900	4,439,825	459,843	4,899,668
Total Revenues and Other Financing Sources		139,249,535	44,657,139	183,906,674

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,585,305	690,046	324,698	1,107,667		3,707,716
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,615,571	92,516	69,087	53,637		3,830,811
Business and Management	0500	2,009,376	279,703	172,571	8,030		2,469,680
Communications	0600	2,206,288	238,004	14,507	87,046		2,545,845
Computer and Information Science	0700	2,314,985	173,211	9,070	7,868		2,505,134
Education	0800	943,428	138,692	192,339			1,274,459
Engineering and Related Industrial Technology	0900	1,980,346	492,422	363,059	1,181,391		4,017,218
Fine and Applied Arts	1000	3,917,296	885,230	193,469	105,356		5,101,351
Foreign language	1100	1,585,721	73,601	1			1,659,323
Health	1200	7,613,596	1,823,356	93,679	447,050		9,977,681
Consumer Education And Home Economics	1300	2,385,134	514,866	306,585	331,715		3,538,300
Law	1400						0
Humanities(Letters)	1500	7,468,144	940,069	52,508	7,053		8,467,774
Library Science	1600	114,243					114,243
Mathematics	1700	4,692,864	536,101	32,359	234		5,261,558
Military Studies	1800						0
Physical Sciences	1900	4,065,335	164,390	41,643	180,106		4,451,474
Psychology	2000	3,122,340	348,140	4,144	3,535		3,478,159
Public Affairs and Services	2100	1,885,476	1,277,866	302,838	435,035		3,901,215
Social Sciences	2200	2,455,517	113,537	764	243		2,570,061
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,679,996	2,936,232	2,290,001	31,307		9,937,536
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,890,889					1,890,889
Sub-Total Instructional Activites		60,531,850	11,717,982	4,463,322	3,987,273		80,700,427
Total Expenditures for GF Activities*		61,694,162	74,165,704	17,271,181	8,764,064	13,643,969	175,539,080

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		5,278,085	173,048	41,213		5,492,346
Course and Curriculum Development	6020		1,287,448	16,186	137,237		1,440,871
Academic / Faculty Senate	6030		288,817	12,998			301,815
Other Instructional Administration & Governance	6090		1,133,870	302,353	45,438		1,481,661
Total Instructional Admin. & Governance		0	7,988,220	504,585	223,888	0	8,716,693
Instructional Support Services	6100						
Learning Center	6110	1,162,312	57,021	22,478			1,241,811
Library	6120		3,166,604	85,029	400,212		3,651,845
Media	6130		1,731,347	24,562	198,002		1,953,911
Museums and Galleries	6140		189,392	4,747			194,139
Academic Information Systems and Technology	6150		1,197,776	20			1,197,796
Other Instructional Support Services	6190						0
Total Instructional Support Services		1,162,312	6,342,140	136,836	598,214	0	8,239,502
Admissions and Records	6200		2,940,258	76,468	3,597		3,020,323
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,547,045	28,577			4,575,622
Matriculation and Student Assessment	6320		828,008	61,470			889,478
Transfer Programs	6330		612,148	10,931			623,079
Career Guidance	6340		219,981	24,793	9,980		254,754
Other Student Counseling and Guidance	6390		1,271,876	39,096	27,014		1,337,986
Total Student Counseling and Guidance		0	7,479,058	164,867	36,994	0	7,680,919

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		389,587	191,935			581,522
Disabled Student Programs and Services (DSPS)	6420		3,769,645	59,024	6,086		3,834,755
Extended Opportunity Programs and Services (EOPS)	6430		1,198,387	305,689	3,813	432,286	1,940,175
Health Services	6440		1,907,465	128,070	(3,447)		2,032,088
Student Personnel Administration	6450		524,416	37,333			561,749
Financial Aid Administration	6460		2,068,114	187,111	1,500		2,256,725
Job Placement Services	6470			132			132
Veterans Services	6480		156,960	65,902			222,862
Miscellaneous Student Services	6490		1,509,761	203,007	1,308	209,392	1,923,468
Total Other Student Services		0	11,524,335	1,178,203	9,260	641,678	13,353,476
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,145,394	998,724	265,525		3,409,643
Custodial Services	6530		3,556,551	72,883	67,226		3,696,660
Grounds Maintenance and Repairs	6550		767,524	85,253	80,347		933,124
Utilities	6570			3,096,377			3,096,377
Other Operations and Maintenance of Plant	6590		95,175	232,373	1,138,946		1,466,494
Total Operation and Maintenance of Plant	6500	0	6,564,644	4,485,610	1,552,044	0	12,602,298
Planning, Policymaking and Coordinations	6600		4,698,191	2,016,676	1,085,874		7,800,741

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		692,463	188,459			880,922
Fiscal Operations	6720		1,793,829	481,113			2,274,942
Human Resources Management	6730		2,809,506	95,445	219		2,905,170
Noninstruct Staff Retirees' Benefits & Retirement *	6740		693,868				693,868
Staff Development	6750		489,354	46,803			536,157
Staff Diversity	6760			74,299			74,299
Logistical Services	6770		2,232,535	1,515,473	97,441		3,845,449
Management Information Systems	6780		3,566,920	940,427	916,337		5,423,684
Other General Institutional Support Services	6790		368,095	28,001			396,096
Total General Institutional Support Services	6700	0	12,646,570	3,370,020	1,013,997	0	17,030,587
Community Services & Economic Development	6800						
Community Recreation	6810		163	2,380			2,543
Community Service Classes	6820		307,964	148,379			456,343
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	308,127	150,759	0	0	458,886

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			115			115
Child Development Centers	6920		78,021	30,598	44,250		152,869
Farm Operations	6930						0
Food Services	6940				11,379		11,379
Parking	6950		436				436
Student and Co-Curricular Activities	6960		1,870,620	609,325	197,294		2,677,239
Student Housing	6970		7,102				7,102
Other Ancillary Services	6990			52,112			52,112
Total Ancillary Services	6900	0	1,956,179	692,150	252,923	0	2,901,252
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: 2021-2022

Budget Year: 2022-2023

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			31,685			31,685
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	31,685	0	0	31,685
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,625,118	7,625,118
Student Aid	7320					863,381	863,381
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,488,499	8,488,499
Sub-Total Non-Instructional Activities		1,162,312	62,447,722	12,807,859	4,776,791	13,643,969	94,838,653
Total Expenditures General Fund: activities *		61,694,162	74,165,704	17,271,181	8,764,064	13,643,969	175,539,080

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$110,798,694
B.	2022-2023 Price Factor:			1.0755
C.	Population factor:			
	1.	2020-2021 Second Period Actual FTES	15,039.78	
	2.	2021-2022 Second Period Actual FTES	12,388.48	
	3.	2021-2022 Population change factor (C2/C1)	0.8237	
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$98,155,383
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)			\$98,155,383
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$98,155,383
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,201,806
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			311,500
C.	Local Property taxes			67,977,774
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			10,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$112,501,080

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	61,449	47,000	14,777,844	10,044,216	14,839,293	10,091,216
State Revenues	8600	51,952,972	65,098,757	28,137,681	71,030,054	80,090,653	136,128,811
Local Revenues	8800	82,795,289	86,543,501	1,281,771	5,416,112	84,077,060	91,959,613
Total Revenues		134,809,710	151,689,258	44,197,296	86,490,382	179,007,006	238,179,640
EXPENDITURES:							
Academic Salaries	1000	55,834,050	65,213,217	5,132,728	5,401,338	60,966,778	70,614,555
Classified Salaries	2000	26,547,788	28,723,408	10,908,224	10,671,300	37,456,012	39,394,708
Employee Benefits	3000	31,452,848	36,658,246	5,984,228	5,717,385	37,437,076	42,375,631
Supplies and Materials	4000	1,341,319	1,744,391	1,081,361	870,830	2,422,680	2,615,221
Other Operating Expenses and Services	5000	10,612,303	13,723,933	4,236,198	7,009,582	14,848,501	20,733,515
Capital Outlay	6000	1,394,805	208,430	7,369,259	15,505,210	8,764,064	15,713,640
Total Expenditures		127,183,113	146,271,625	34,711,998	45,175,645	161,895,111	191,447,270
Excess /(Deficiency) of Revenues over Expenditures		7,626,597	5,417,633	9,485,298	41,314,737	17,111,895	46,732,370
Other Financing Sources	8900	4,439,825	192,520	459,843	443,730	4,899,668	636,250
Other Outgo	7000	3,367,122	3,825,336	10,276,847	41,758,467	13,643,969	45,583,803
Net Increase/(Decrease) in Fund Balance		8,699,300	1,784,817	(331,706)	0	8,367,594	1,784,817
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,671,847	24,371,147	824,979	493,273	16,496,826	24,864,420
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	15,671,847		824,979		16,496,826	
Ending Fund Balance, June 30		24,371,147	26,155,964	493,273	493,273	24,864,420	26,649,237

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					22,645	63,625
State Revenues	8600					963,582	1,049,343
Local Revenues	8800					(1,107)	
Total Income		0	0	0	0	985,120	1,112,968
Expenditures							
Academic Salaries	1000					84,423	129,610
Classified Salaries	2000					552,969	803,196
Employee Benefits	3000					393,658	548,402
Supplies and Materials	4000					14,530	27,503
Other Operating Expenses and Services	5000					9,685	5,900
Capital Outlay	6000					1,385	1,547
Total Expenditures		0	0	0	0	1,056,650	1,516,158
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(71,530)	(403,190)
Other Financing Sources	8900					71,530	443,128
Other Outgo	7000						39,938
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: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,478,500	1,916,438	81,009	77,000	2,179,995	1,995,288
Total Income		1,478,500	1,916,438	81,009	77,000	2,179,995	1,995,288
Expenditures							
Academic Salaries	1000	8,732	4,767				
Classified Salaries	2000	546,394	769,670			1,537,996	1,669,211
Employee Benefits	3000	259,077	360,279			577,838	708,395
Supplies and Materials	4000	67,021	144,456			5,860	8,835
Other Operating Expenses and Services	5000	795,552	467,826	57,155	76,710	149,614	192,851
Capital Outlay	6000	443,686	141,897		290	5,210	5,000
Total Expenditures		2,120,462	1,888,895	57,155	77,000	2,276,518	2,584,292
Excess /(Deficiency) of Revenues over Expenditures		(641,962)	27,543	23,854	0	(96,523)	(589,004)
Other Financing Sources	8900	275,688	1,430,709			180,000	180,000
Other Outgo	7000		1,031,534				
Net Increase/(Decrease) in Fund Balance		(366,274)	426,718	23,854	0	83,477	(409,004)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,010,593	644,319	229,649	253,503	867,594	951,071
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,010,593		229,649		867,594	
Ending Fund Balance, June 30		644,319	1,071,037	253,503	253,503	951,071	542,067

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	343,173	10,624,463				
State Revenues	8600	21,050,079	14,933,789				
Local Revenues	8800	1,491,264	1,053,099			433,068	105,825,000
Total Income		22,884,516	26,611,351	0	0	433,068	105,825,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,106,318	973,108
Employee Benefits	3000					490,020	467,476
Supplies and Materials	4000					22,278	
Other Operating Expenses and Services	5000	111,994	51,000			2,822,333	1,093,286
Capital Outlay	6000	21,418,104	27,266,009			59,157,467	39,082,614
Total Expenditures		21,530,098	27,317,009	0	0	63,598,416	41,616,484
Excess /(Deficiency) of Revenues over Expenditures		1,354,418	(705,658)	0	0	(63,165,348)	64,208,516
Other Financing Sources	8900						
Other Outgo	7000		10,326,562				104,348,796
Net Increase/(Decrease) in Fund Balance		1,354,418	(11,032,220)	0	0	(63,165,348)	(40,140,280)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,677,802	11,032,220	0	0	103,305,628	40,140,280
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	9,677,802		0		103,305,628	
Ending Fund Balance, June 30		11,032,220	0	0	0	40,140,280	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,734,380	1,783,000	8,327	2,000		
Other Financing Sources	8900	400,000		2,350,000	2,500,000		
Total Income		2,134,380	1,783,000	2,358,327	2,502,000		
Expenditures							
Academic Salaries	1000	8,943					
Classified Salaries	2000		5,000				
Employee Benefits	3000	1,241	466	2,303,077	2,500,000		
Supplies and Materials	4000	5,843	5,500				
Other Operating Expenses and Services	5000	1,775,043	1,765,000				
Capital Outlay	6000	4,849	5,000				
Total Expenditures		1,795,919	1,780,966	2,303,077	2,500,000		
Net Profit or Loss		338,461	2,034	55,250	2,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		338,461	2,034	55,250	2,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	406,947	745,408	1,528,503	1,583,753		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	406,947		1,528,503			
Ending Fund Balance, June 30		745,408	747,442	1,583,753	1,585,753		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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	124,996	80,550	52,856	37,000	9,342	151,000
Total Income		124,996	80,550	52,856	37,000	9,342	151,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		3,952	52,582	34,602	67,601	110,231
Employee Benefits	3000		48	24,323	18,669	36,359	63,264
Supplies and Materials	4000	12	63,600				2,000
Other Operating Expenses and Services	5000	102,517	12,950		17,965	11,205	28,050
Capital Outlay	6000						
Total Expenditures		102,529	80,550	76,905	71,236	115,165	203,545
Excess /(Deficiency) of Revenues over Expenditures		22,467	0	(24,049)	(34,236)	(105,823)	(52,545)
Other Financing Sources	8900			1,142			
Other Outgo	7000			2,448	2,520		
Net Increase/(Decrease) in Fund Balance		22,467	0	(25,355)	(36,756)	(105,823)	(52,545)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	429,288	452,277	191,241	165,886	338,047	232,224
Prior Years Adjustments	9020	522					
Adjusted Beginning Balance	9030	429,810		191,241		338,047	
Ending Fund Balance, June 30		452,277	452,277	165,886	129,130	232,224	179,679

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	21,169,480	21,500,000				
State Revenues	8600	4,045,960	4,500,000				
Local Revenues	8800	87,623	90,000	2,596,615	2,600,000		
Total Income		25,303,063	26,090,000	2,596,615	2,600,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	30,000	30,000				
Capital Outlay	6000						
Total Expenditures		30,000	30,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		25,273,063	26,060,000	2,596,615	2,600,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	25,273,063	26,060,000	2,596,615	2,600,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	260,591
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	71,530
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	105,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	180,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,350,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	9,041,789
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	2,448

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,803,848			2,068,306		
		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		705,873		705,873			705,873
Classified Salaries	2000		1,876,220		1,876,220			1,876,220
Employee Benefits	3000		1,221,755		1,221,755			1,221,755
Supplies & Materials								
Software	4100				0	15,473		15,473
Books, Magazines, & Periodicals	4200				0	360		360
Instructional Supplies & Materials	4300				0	752,553		752,553
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	768,386		768,386
Other Operating Expenses and Services	5000				0	1,299,920		1,299,920
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,803,848	0	3,803,848	2,068,306		5,872,154
Ending Balance					0	0		0

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,345,090			1,318,359		
		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		620,742		620,742			620,742
Classified Salaries	2000		1,649,941		1,649,941			1,649,941
Employee Benefits	3000		1,074,407		1,074,407			1,074,407
Supplies & Materials	4000							
Software	4100				0	10,000		10,000
Books, Magazines, & Periodicals	4200				0	10,000		10,000
Instructional Supplies & Materials	4300				0	650,000		650,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	670,000		670,000
Other Operating Expenses and Services	5000				0	648,359		648,359
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,345,090	0	3,345,090	1,318,359		4,663,449
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 260

Name: SONOMA

EPA Revenue	38,877,292
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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	38,877,292	0	0	38,877,292
TOTAL		38,877,292	0	0	38,877,292

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 260

Name: SONOMA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	7,687,433	8,656,129	16,343,562	N/A	N/A
2022-23	9,315,450	9,616,130	18,931,580	2,588,018	15.84%
2023-24	9,300,000	9,600,000	18,900,000	-31,580	-0.17%
2024-25	9,486,000	9,792,000	19,278,000	378,000	2.00%
2025-26	9,675,720	9,987,840	19,663,560	385,560	2.00%
2026-27	9,869,230	10,187,600	20,056,830	393,270	2.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
All increases will be funded out of ongoing revenues.