

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

District: SONOMA

District Code: 260

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: Doug Roberts

(707) 527-4421

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

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	17,707,829	17,838,790	192,574	18,031,364
Other	1300	19,559,145	19,559,145	99,067	19,658,212
Total Instructional Salaries		37,266,974	37,397,935	291,641	37,689,576
Non-Instructional Salaries					
Contract or Regular	1200		8,667,397	257,637	8,925,034
Other	1400		1,217,345	246,953	1,464,298
Total Non-Instructional Salaries		0	9,884,742	504,590	10,389,332
Total Academic Salaries		37,266,974	47,282,677	796,231	48,078,908
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,982,239	446,801	17,429,040
Other	2300		2,133,227	187,170	2,320,397
Total Non-Instructional Salaries		0	19,115,466	633,971	19,749,437
Instructional Aides					
Regular Status	2200	1,990,044	2,072,071		2,072,071
Other	2400	1,004,465	1,147,104	888	1,147,992
Total Instructional Aides		2,994,509	3,219,175	888	3,220,063
Total Classified Salaries		2,994,509	22,334,641	634,859	22,969,500
Employee Benefits	3000	9,106,715	20,045,308	326,611	20,371,919
Supplies and Materials	4000		2,939,979	140,129	3,080,108
Other Operating Expenses	5000	1,182,813	9,232,830	346,138	9,578,968
Equipment Replacement	6420		3,799		3,799
Total Expenditures Prior to Exclusions		50,551,011	101,839,234	2,243,968	104,083,202

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 260

Name: SONOMA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		28,202		28,202
Student Transportation	6491		25,540		25,540
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		151,922	1,188	153,110
Lottery Expenditures					
Academic Salaries	1000		689,862		689,862
Classified Salaries	2000		1,613,060		1,613,060
Employee Benefits	3000		389,810		389,810
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: 2013-2014

Budget Year: 2014-2015

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		0	2,898,396	1,188	2,899,584
Total for ECS 84362, 50% Law		50,551,011	98,940,838	2,242,780	101,183,618
Percent of CEE (Instructional Salary Cost / Total CEE)		51.09%	100.00%		
50% of Current Expense of Education			49,470,419		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		50,551,011	98,940,838	2,242,780	101,183,618
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		50,551,011	101,839,234	2,243,968	104,083,202
Capital Expenditures	6000	33,558	331,871	52,908	384,779
Equipment Replacement (Back out)	6420		(3,799)	0	(3,799)
Total Unrestricted General Fund Expenditures		50,584,569	102,167,306	2,296,876	104,464,182

For Year Ended June 30, 2014

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	587,204		587,204
In County Treasury	9112	8,177,477	329,336	8,506,813
Cash With Fiscal Agents	9113	118,474		118,474
Revolving Cash Accounts	9114	95,000		95,000
Investments (at cost)	9120			0
Accounts Receivable	9130	15,410,329		15,410,329
Due from Other Funds	9140	139,005		139,005
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	34,225		34,225
Prepaid Items	9220	163,399		163,399
TOTAL ASSETS		24,725,113	329,336	25,054,449
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,327,319		5,327,319
Accrued Salaries and Wages Payable	9520	1,089,724		1,089,724
Compensated Absences Payable Current	9530	2,784,572		2,784,572
Due to Other Funds	9540	723,029		723,029
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,855,725		2,855,725
TOTAL LIABILITIES		12,780,369	0	12,780,369

For Year Ended June 30, 2014

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			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		329,336	329,336
Committed Fund Balance	9753	292,624		292,624
Assigned Fund Balance	9754			0
Total Designated Fund Balance		292,624	329,336	621,960
Uncommitted Fund Balance	9790	11,652,120		11,652,120
TOTAL FUND EQUITY		11,944,744	329,336	12,274,080
TOTAL LIABILITIES AND FUND EQUITY		24,725,113	329,336	25,054,449

- 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, 2014

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		1,822,361	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	1,822,361	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510		6,000	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	6,000	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		1,816,361	
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	1,816,361	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	1,816,361	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,822,361	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, 2014

District ID: 260

Name: SONOMA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			4,329	22,779	224,561	28,454
In County Treasury	9112			15,123	446,039	795,234	883,691
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120					2,832	
Accounts Receivable	9130			15,791	2,513		15,564
Due from Other Funds	9140			46,139	58,615		60
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220				56,552		
TOTAL ASSETS		0	0	81,382	586,498	1,022,627	927,769
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,517	16,142	3,960	33,040
Accrued Salaries and Wages Payable	9520				83		9,913
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			79,865	2,553	122	29,770
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						3,408
TOTAL LIABILITIES		0	0	81,382	18,778	4,082	76,131

- 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, 2014

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	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	180,855
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	567,720	1,018,545	670,783
Total Designated Fund Balance		0	0	0	567,720	1,018,545	851,638
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	567,720	1,018,545	851,638
TOTAL LIABILITIES AND FUND EQUITY		0	0	81,382	586,498	1,022,627	927,769

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			
In County Treasury	9112	6,266,780	114,536	
Cash With Fiscal Agents	9113		1,625	
Revolving Cash Accounts	9114			
Investments (at cost)	9120		12,856,232	
Accounts Receivable	9130		126,235	
Due from Other Funds	9140	2,001,722	13,136	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210		4,326	
Prepaid Items	9220			
TOTAL ASSETS		8,268,502	13,116,090	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	125,706	114,545	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	8,200	388,239	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		133,906	502,784	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		12,613,306	
Committed Fund Balance	9753			
Assigned Fund Balance	9754	8,134,596		
Total Designated Fund Balance		8,134,596	12,613,306	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,134,596	12,613,306	0
TOTAL LIABILITIES AND FUND EQUITY		8,268,502	13,116,090	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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	1,972,204			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	13,860			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	772,251			
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	366,602			
Accumulated Depreciation Equipment	9351	300,361			
Work in Progress	9360				
Total Fixed Assets		66,241	0	0	0
TOTAL ASSETS		2,824,556	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, 2014

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	(4,110)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	50,703			
Due to Other Funds	9540	1,000,000			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	171,820			
Total Current Liabilities and Deferred Revenue		1,218,413	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	1,218,413	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, 2014

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	1,606,143			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,606,143	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,824,556	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		
In County Treasury	9112	1,063,217	3,219,961
Cash With Fiscal Agents	9113	542,270	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	358	
Due from Other Funds	9140	148	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	12,000	
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		1,617,993	3,219,961

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	889,220	
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		889,220	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	889,220	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		
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		3,219,961
Total Designated Fund Balance		0	3,219,961
Uncommitted(Unrestricted) Fund Balance	9790	728,773	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		728,773	3,219,961
TOTAL LIABILITIES AND FUND EQUITY		1,617,993	3,219,961

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	368,130	1,373		59,737	33,103			
In County Treasury	9112		176,794						1,158
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,760	17		102,006				25,834
Due from Other Funds	9140								
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		371,890	178,184	0	161,743	33,103	0	0	26,992

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	3,077	2		161,743				298
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,195	353						26,694
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	1,938	125			33,103			
Total Current Liabilities and Deferred Revenue		6,210	480	0	161,743	33,103	0	0	26,992
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	6,210	480	0	161,743	33,103	0	0	26,992

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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								
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								
Committed Fund Balance	9753	365,680							
Assigned Fund Balance	9754		177,704						
Total Designated Fund Balance		365,680	177,704	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		365,680	177,704	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		371,890	178,184	0	161,743	33,103	0	0	26,992

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		74,192	74,192
Student Financial Aid	8150			0
Veterans Education	8160	7,713		7,713
Vocational and Technical Education Act (VATEA)	8170		535,087	535,087
Other Federal Revenues	8190	25,262	1,653,211	1,678,473
Total Federal Revenues	8100	32,975	2,262,490	2,295,465
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	83,151		83,151
State General Apportionment	8612	31,216,580		31,216,580
Other General Apportionment	8613	634,916		634,916
General Categorical Programs	8620			
Child Development	8621		29,592	29,592
Extended Opportunity Programs and Services(EOPS)	8622		595,961	595,961
Disabled Students Programs and Services(DSPS)	8623		1,888,375	1,888,375
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		446,443	446,443
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,648,286	3,648,286

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	13,898,759		13,898,759
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		130,599	130,599
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	384,036		384,036
Timber Yield Tax	8672	7,390		7,390
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,692,732	789,859	3,482,591
State Mandated Costs	8685	511,659		511,659
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,555		5,555
Total State Revenues	8600	49,434,778	7,529,115	56,963,893

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	38,618,619		38,618,619
Tax Allocation, Supplemental Roll	8812	727,246		727,246
Tax Allocation, Unsecured Roll	8813	1,382,425		1,382,425
Prior Years Taxes	8816	737,270		737,270
Education Revenues Augmentation Fund (ERAF)	8817	383,472		383,472
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	935,621		935,621
Redevelopment Agency Funds - Asset Liquidation	8819.1	373,800		373,800
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	153,380		153,380
Other Contract Services	8832			0
Sales and Commissions	8840	200,306		200,306
Rentals and Leases	8850	94,158		94,158
Interest and Investment Income	8860	63,793		63,793
Student Fees and Charges	8870			
Community Services Classes	8872	654,017		654,017
Dormitory	8873			0
Enrollment	8874	8,553,517		8,553,517
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		928,604	928,604
Instructional Materials Fees and Sales of Materials	8877	872,186		872,186
Insurance	8878			0
Student Records	8879	93,912		93,912
Nonresident Tuition	8880	1,144,093	5,000	1,149,093
Parking Services and Public Transportation	8881		8,518	8,518
Other Student Fees and Charges	8885	82,772		82,772
Other Local Revenues	8890	1,391,312	848,997	2,240,309
Total Local Revenues	8800	56,461,899	1,791,119	58,253,018
Total Revenues		105,929,652	11,582,724	117,512,376

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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 -- (8981/8982/8983)	898#	1,289,893	455,935	1,745,828
Total Other Financing Sources	8900	1,289,893	455,935	1,745,828
Total Revenues and Other Financing Sources		107,219,545	12,038,659	119,258,204

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	1,088,166	382,006	182,535	86,213		1,738,920
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,978,292	118,147	76,580	23		2,173,042
Business and Management	0500	1,766,319	145,062	41,568			1,952,949
Communications	0600	1,608,392	146,363	60,131			1,814,886
Computer and Information Science	0700	2,157,957	257,063	14,142	22,332		2,451,494
Education	0800	202,739	138,766	211,501			553,006
Engineering and Related Industrial Technology	0900	1,737,767	194,186	147,485	90,179		2,169,617
Fine and Applied Arts	1000	3,225,879	731,751	233,247	12,916		4,203,793
Foreign language	1100	1,524,409	67,312	815			1,592,536
Health	1200	6,053,683	1,165,483	110,581	179,371		7,509,118
Consumer Education And Home Economics	1300	2,531,350	556,609	425,958	9,245		3,523,162
Law	1400						0
Humanities(Letters)	1500	6,420,795	604,147	71,509	3,572		7,100,023
Library Science	1600	167,671					167,671
Mathematics	1700	4,113,873	283,587	33,271			4,430,731
Military Studies	1800						0
Physical Sciences	1900	2,255,151	139,589	91,301	24,574		2,510,615
Psychology	2000	2,277,074	235,518	3,863	4,722		2,521,177
Public Affairs and Services	2100	1,505,553	1,800,581	718,229	51,852		4,076,215
Social Sciences	2200	1,973,363	52,798	861			2,027,022
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,801,045	2,274,621	1,729,898	174,623		10,980,187
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		49,389,478	9,293,589	4,153,475	659,622		63,496,164
Total Expenditures for GF Activities*		49,965,460	49,663,427	13,762,740	1,260,704	4,790,290	119,442,621

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		4,121,381	156,814	27,738		4,305,933
Course and Curriculum Development	6020		245,062	10,195			255,257
Academic / Faculty Senate	6030		139,238	10,145			149,383
Other Instructional Administration & Governance	6090		92,092	134,057			226,149
Total Instructional Admin. & Governance		0	4,597,773	311,211	27,738	0	4,936,722
Instructional Support Services	6100						
Learning Center	6110	573,603	191,883	4,841	1,253		771,580
Library	6120		2,389,047	69,524	210,329		2,668,900
Media	6130		1,225,730	42,671	4,567		1,272,968
Museums and Galleries	6140		33,936	3,970			37,906
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		573,603	3,840,596	121,006	216,149	0	4,751,354
Admissions and Records	6200		2,195,373	167,662	7,230		2,370,265
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,749,210	16,040			2,765,250
Matriculation and Student Assessment	6320		684,555	98,415	71,539		854,509
Transfer Programs	6330		304,768	4,366			309,134
Career Guidance	6340		188,320	19,873			208,193
Other Student Counseling and Guidance	6390		161,129	14,222			175,351
Total Student Counseling and Guidance		0	4,087,982	152,916	71,539	0	4,312,437

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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						0
Disabled Student Programs and Services (DSPS)	6420		3,140,886	81,124	2,675		3,224,685
Extended Opportunity Programs and Services (EOPS)	6430		646,404	177,321			823,725
Health Services	6440		1,183,181	154,524	720		1,338,425
Student Personnel Administration	6450		370,988	35,263	5,138		411,389
Financial Aid Administration	6460		1,746,724	66,180	7,875		1,820,779
Job Placement Services	6470						0
Veterans Services	6480		119,880	62			119,942
Miscellaneous Student Services	6490		540,602	93,053	2,248		635,903
Total Other Student Services		0	7,748,665	607,527	18,656	0	8,374,848
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,757,361	810,261	79,041		2,646,663
Custodial Services	6530		2,918,748	73,431	526		2,992,705
Grounds Maintenance and Repairs	6550		850,510	53,886	615		905,011
Utilities	6570			3,195,225			3,195,225
Other Operations and Maintenance of Plant	6590		12,740				12,740
Total Operation and Maintenance of Plant	6500	0	5,539,359	4,132,803	80,182	0	9,752,344
Planning, Policymaking and Coordinations	6600		1,348,227	692,029			2,040,256

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		330,781	256,367	701		587,849
Fiscal Operations	6720		1,636,622	453,381	14,687		2,104,690
Human Resources Management	6730		1,590,855	114,586	1,675		1,707,116
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		225,341	44,981			270,322
Staff Diversity	6760		8,521	15,035			23,556
Logistical Services	6770		1,887,234	1,839,707	90,926		3,817,867
Management Information Systems	6780		3,094,085	199,681	7,690		3,301,456
Other General Institutional Support Services	6790		494,022	10,722			504,744
Total General Institutional Support Services	6700	0	9,267,461	2,934,460	115,679	0	12,317,600
Community Services & Economic Development	6800						
Community Recreation	6810		1,587	4,675			6,262
Community Service Classes	6820		320,412	250,219			570,631
Community Use of Facilities	6830		8,786	7			8,793
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	330,785	254,901	0	0	585,686

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		33,090	7,396			40,486
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,327,964	220,132	63,909		1,612,005
Student Housing	6970		5,356	39			5,395
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,366,410	227,567	63,909	0	1,657,886
Auxiliary Operations	7000						
Contract Education	7010	2,379	47,207	7,183			56,769
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	2,379	47,207	7,183	0	0	56,769

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,664,219	4,664,219
Student Aid	7320						0
Other Outgo	7390					126,071	126,071
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,790,290	4,790,290
Sub-Total Non-Instructional Activites		575,982	40,369,838	9,609,265	601,082	4,790,290	55,946,457
Total Expenditures General Fund: activities *		49,965,460	49,663,427	13,762,740	1,260,704	4,790,290	119,442,621

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$148,293,578
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	18,274.00		
	2. 2013-2014 Second Period Actual FTES	19,836.79		
	3. 2013-2014 Population change factor (C2/C1)	1.0855		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$160,602,442
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)			\$160,602,442
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$160,602,442
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			30,744,600
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			410,000
C.	Local Property taxes			40,257,012
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$71,411,612

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	32,975	32,000	2,262,490	2,762,150	2,295,465	2,794,150
State Revenues	8600	49,434,778	49,130,701	7,529,115	9,261,233	56,963,893	58,391,934
Local Revenues	8800	56,461,899	56,205,918	1,791,119	2,763,646	58,253,018	58,969,564
Total Revenues		105,929,652	105,368,619	11,582,724	14,787,029	117,512,376	120,155,648
EXPENDITURES:							
Academic Salaries	1000	48,078,908	50,329,072	2,301,448	2,478,238	50,380,356	52,807,310
Classified Salaries	2000	22,680,495	24,071,898	4,266,480	4,342,144	26,946,975	28,414,042
Employee Benefits	3000	20,371,918	21,495,837	1,929,638	1,999,035	22,301,556	23,494,872
Supplies and Materials	4000	2,806,745	2,527,829	246,407	334,483	3,053,152	2,862,312
Other Operating Expenses and Services	5000	9,478,338	10,264,577	1,231,250	1,223,413	10,709,588	11,487,990
Capital Outlay	6000	384,779	205,586	875,925	3,412,330	1,260,704	3,617,916
Total Expenditures		103,801,183	108,894,799	10,851,148	13,789,643	114,652,331	122,684,442
Excess /(Deficiency) of Revenues over Expenditures		2,128,469	(3,526,180)	731,576	997,386	2,860,045	(2,528,794)
Other Financing Sources	8900	1,289,893	465,080	455,935	146,852	1,745,828	611,932
Other Outgo	7000	3,507,527	3,149,714	1,282,763	1,144,238	4,790,290	4,293,952
Net Increase/(Decrease) in Fund Balance		(89,165)	(6,210,814)	(95,252)	0	(184,417)	(6,210,814)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,033,909	11,944,744	424,588	329,336	12,458,497	12,274,080
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	12,033,909		424,588		12,458,497	
Ending Fund Balance, June 30		11,944,744	5,733,930	329,336	329,336	12,274,080	6,063,266

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			11,019	10,000		
Total Revenues		0	0	11,019	10,000	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			135,000	140,000		
Debt Interest and Other Service Charges	7120			82,440	77,582		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	217,440	217,582	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(217,440)	(217,582)	0	0
Net Increase/Decrease in Fund Balance		0	0	(206,421)	(207,582)	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	2,022,782	1,816,361		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		2,022,782		0	
Ending Fund Balance, June 30		0	0	1,816,361	1,608,779	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					49,127	52,000
State Revenues	8600					457,345	443,468
Local Revenues	8800					105,880	38,500
Total Income		0	0	0	0	612,352	533,968
Expenditures							
Academic Salaries	1000					53,558	67,816
Classified Salaries	2000					746,400	777,261
Employee Benefits	3000					309,962	279,363
Supplies and Materials	4000					47,326	48,487
Other Operating Expenses and Services	5000					2,799	6,445
Capital Outlay	6000					17,800	
Total Expenditures		0	0	0	0	1,177,845	1,179,372
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(565,493)	(645,404)
Other Financing Sources	8900					565,493	645,404
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: 2013-2014

Budget Year: 2014-2015

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	959,135	983,698	96,238	107,000	2,044,477	2,208,000
Total Income		959,135	983,698	96,238	107,000	2,044,477	2,208,000
Expenditures							
Academic Salaries	1000	11,612	12,000				
Classified Salaries	2000	254,861	393,631			1,764,942	1,683,250
Employee Benefits	3000	122,457	146,344			610,167	622,838
Supplies and Materials	4000	119,548	112,179	5,390	10,500	17,305	34,835
Other Operating Expenses and Services	5000	519,872	531,084	208,465	271,000	205,300	121,800
Capital Outlay	6000	77,319	116,460	279,400	311,761	155,391	
Total Expenditures		1,105,669	1,311,698	493,255	593,261	2,753,105	2,462,723
Excess /(Deficiency) of Revenues over Expenditures		(146,534)	(328,000)	(397,017)	(486,261)	(708,628)	(254,723)
Other Financing Sources	8900	275,000	275,000	300,000	306,761	500,000	250,000
Other Outgo	7000				357,000	196,901	23,761
Net Increase/(Decrease) in Fund Balance		128,466	(53,000)	(97,017)	(536,500)	(405,529)	(28,484)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	439,254	567,720	1,115,562	1,018,545	1,257,167	851,638
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	439,254		1,115,562		1,257,167	
Ending Fund Balance, June 30		567,720	514,720	1,018,545	482,045	851,638	823,154

For Actual Year: 2013-2014

Budget Year: 2014-2015

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						
State Revenues	8600	902,937	1,868,715				
Local Revenues	8800	594,205		35,032	40,000		
Total Income		1,497,142	1,868,715	35,032	40,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	44,490	47,453	187,292	360,265		
Capital Outlay	6000	521,259	9,955,858	1,412,229	12,293,041		
Total Expenditures		565,749	10,003,311	1,599,521	12,653,306	0	0
Excess /(Deficiency) of Revenues over Expenditures		931,393	(8,134,596)	(1,564,489)	(12,613,306)	0	0
Other Financing Sources	8900	181,026					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,112,419	(8,134,596)	(1,564,489)	(12,613,306)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,022,191	8,134,596	14,177,795	12,613,306		0
Prior Years Adustments	9020	(14)					
Adjusted Beginning Balance	9030	7,022,177		14,177,795		0	
Ending Fund Balance, June 30		8,134,596	0	12,613,306	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	5,652,317	6,175,000				
Other Financing Sources	8900						
Total Income		5,652,317	6,175,000	0	0	0	0
Cost of Sales	5890	3,774,038	4,200,000				
Gross Profit or Loss		1,878,279	1,975,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	997,881	1,000,000				
Employee Benefits	3000	363,669	370,000				
Supplies and Materials	4000	27,300	50,000				
Other Operating Expenses and Services	5000	174,392	200,000				
Capital Outlay	6000						
Total Expenditures		1,563,242	1,620,000	0	0	0	0
Net Profit or Loss		315,037	355,000	0	0	0	0
Other Outgo	7000	300,000	300,000				
Net Increase/(Decrease) in Fund Balance		15,037	55,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,591,106	1,606,143		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,591,106		0		0	
Ending Fund Balance, June 30		1,606,143	1,661,143	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 59					
		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: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,561,589	1,555,000	14,628	20,000		
Other Financing Sources	8900	344,488	200,000	1,560,000	1,560,000		
Total Income		1,906,077	1,755,000	1,574,628	1,580,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			766,184	1,800,000		
Supplies and Materials	4000	4,922	3,000				
Other Operating Expenses and Services	5000	1,824,727	1,793,400				
Capital Outlay	6000	245	3,000				
Total Expenditures		1,829,894	1,799,400	766,184	1,800,000		
Net Profit or Loss		76,183	(44,400)	808,444	(220,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		76,183	(44,400)	808,444	(220,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	693,889	728,773	2,411,517	3,219,961		
Prior Years Adjustments	9020	(41,299)					
Adjusted Beginning Balance	9030	652,590		2,411,517			
Ending Fund Balance, June 30		728,773	684,373	3,219,961	2,999,961		

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	197,197	200,000	47,498	41,000		
Total Income		197,197	200,000	47,498	41,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	72,015	70,000				
Employee Benefits	3000	30,807	30,000				
Supplies and Materials	4000	700	1,000	9,045	20,420		
Other Operating Expenses and Services	5000	62,149	75,000	14,001	25,800		
Capital Outlay	6000			1,044			
Total Expenditures		165,671	176,000	24,090	46,220	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,526	24,000	23,408	(5,220)	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,000	6,000	3,256	3,080		
Net Increase/(Decrease) in Fund Balance		25,526	18,000	20,152	(8,300)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	322,177	371,890	157,552	177,704		0
Prior Years Adjustments	9020	24,187					
Adjusted Beginning Balance	9030	346,364		157,552		0	
Ending Fund Balance, June 30		371,890	389,890	177,704	169,404	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	18,839,624	19,000,000				
State Revenues	8600	872,677	900,000				
Local Revenues	8800	146,513	200,000	298,250	350,000		
Total Income		19,858,814	20,100,000	298,250	350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	23,735	25,000				
Capital Outlay	6000						
Total Expenditures		23,735	25,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,835,079	20,075,000	298,250	350,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	19,835,079	20,075,000	298,250	350,000		
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: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	284,959
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	561,497
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	275,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	500,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	200,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,560,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,282,763
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	3,874
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	181,026
71	ASSOCIATED STUDENTS TRUST FUND	39	OTHER SPECIAL REVENUE FUND	10,000
35	REVENUE BOND PROJECT FUND	51	BOOKSTORE FUND	300,000
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	3,256

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,692,732			789,859	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		689,862		689,862		689,862
Classified Salaries	2000		1,613,060		1,613,060		1,613,060
Employee Benefits	3000		389,810		389,810		389,810
Supplies & Materials	4000						
Software	4100				0	14,725	14,725
Books, Magazines, & Periodicals	4200				0	1,107	1,107
Instructional Supplies & Materials	4300				0	774,027	774,027
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	789,859	789,859
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
Other Outgo	7000				0		0
Total Expenditures		0	2,692,732	0	2,692,732	789,859	3,482,591
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,293,504			609,212	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000		702,000		702,000		702,000
Classified Salaries	2000		1,188,504		1,188,504		1,188,504
Employee Benefits	3000		403,000		403,000		403,000
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	609,212	609,212
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	609,212	609,212
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
Other Outgo	7000				0		0
Total Expenditures		0	2,293,504	0	2,293,504	609,212	2,902,716
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 260

Name: SONOMA

EPA Revenue	13,898,759
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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	6,949,380	0	0	6,949,380
Academic Administration	6010	1,341,650	0	0	1,341,650
Library	6120	925,964	0	0	925,964
Media	6130	714,109	0	0	714,109
Admissions and Records	6200	1,473,418	0	0	1,473,418
Counseling and Guidance	6310	174,584	0	0	174,584
Matriculation and Student Assessment	6320	250,437	0	0	250,437
Extended Opportunity Programs and Services(EOPS)	6430	73,113	0	0	73,113
Financial Aid Administration	6460	533,312	0	0	533,312
Building Maintenance and Repairs	6510	1,437,217	0	0	1,437,217
Custodial Services	6530	25,575	0	0	25,575
TOTAL		13,898,759	0	0	13,898,759