

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	20,137,665	20,137,665		20,137,665
Other	1300	21,241,305	21,241,305	279	21,241,584
Total Instructional Salaries		41,378,970	41,378,970	279	41,379,249
Non-Instructional Salaries					
Contract or Regular	1200		10,073,486	583,113	10,656,599
Other	1400		1,392,528	315,494	1,708,022
Total Non-Instructional Salaries		0	11,466,014	898,607	12,364,621
Total Academic Salaries		41,378,970	52,844,984	898,886	53,743,870
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,269,582	407,506	20,677,088
Other	2300		2,444,871	247,150	2,692,021
Total Non-Instructional Salaries		0	22,714,453	654,656	23,369,109
Instructional Aides					
Regular Status	2200	3,012,390	3,012,390		3,012,390
Other	2400	446,307	446,307		446,307
Total Instructional Aides		3,458,697	3,458,697	0	3,458,697
Total Classified Salaries		3,458,697	26,173,150	654,656	26,827,806
Employee Benefits	3000	12,827,254	26,316,512	405,812	26,722,324
Supplies and Materials	4000		2,784,985	178,116	2,963,101
Other Operating Expenses	5000	1,114,552	9,917,395	756,980	10,674,375
Equipment Replacement	6420		1,045		1,045
Total Expenditures Prior to Exclusions		58,779,473	118,038,071	2,894,450	120,932,521

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		2,421		2,421
Student Transportation	6491		99,287		99,287
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		250,004	6,638	256,642
Lottery Expenditures					
Academic Salaries	1000		520,708		520,708
Classified Salaries	2000		1,287,054		1,287,054
Employee Benefits	3000		1,052,287		1,052,287
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: 2016-2017

Budget Year: 2017-2018

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	3,211,761	6,638	3,218,399
Total for ECS 84362, 50% Law		58,779,473	114,826,310	2,887,812	117,714,122
Percent of CEE (Instructional Salary Cost / Total CEE)		51.19%	100.00%		
50% of Current Expense of Education			57,413,155		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		58,779,473	114,826,310	2,887,812	117,714,122
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		58,779,473	118,038,071	2,894,450	120,932,521
Capital Expenditures	6000	51,748	347,789	19,514	367,303
Equipment Replacement (Back out)	6420		(1,045)	0	(1,045)
Total Unrestricted General Fund Expenditures		58,831,221	118,384,815	2,913,964	121,298,779

For Year Ended June 30, 2017

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	2,128,278		2,128,278
In County Treasury	9112	13,163,338	127,380	13,290,718
Cash With Fiscal Agents	9113	118,464		118,464
Revolving Cash Accounts	9114	95,000		95,000
Investments (at cost)	9120			0
Accounts Receivable	9130	7,411,985		7,411,985
Due from Other Funds	9140	1,277,964		1,277,964
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	58,010		58,010
Prepaid Items	9220	218,309		218,309
TOTAL ASSETS		24,471,348	127,380	24,598,728
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,350,754		3,350,754
Accrued Salaries and Wages Payable	9520	1,287,850		1,287,850
Compensated Absences Payable Current	9530	3,320,048		3,320,048
Due to Other Funds	9540	939,975		939,975
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,817,298		7,817,298
TOTAL LIABILITIES		16,715,925	0	16,715,925

For Year Ended June 30, 2017

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	371,319		371,319
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		127,380	127,380
Total Designated Fund Balance		371,319	127,380	498,699
Uncommitted Fund Balance	9790	7,384,104		7,384,104
TOTAL FUND EQUITY		7,755,423	127,380	7,882,803
TOTAL LIABILITIES AND FUND EQUITY		24,471,348	127,380	24,598,728

- 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, 2017

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		1,414,420	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	1,414,420	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		474	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	474	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, 2017

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		1,413,946	
Unassigned	9790			
Total Fund Balance		0	1,413,946	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	1,413,946	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,414,420	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, 2017

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			6,326	22,278	5,918	144,319
In County Treasury	9112			19,872	724,480	1,815,841	790,822
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,153	1,400	389,531	25,876
Due from Other Funds	9140			15,497	37	474	7,627
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	42,848	748,195	2,211,764	968,644
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,688	9,101	221,611	3,322
Accrued Salaries and Wages Payable	9520			816			9,002
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			40,344	764	487,000	648,699
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						53,131
TOTAL LIABILITIES		0	0	42,848	9,865	708,611	714,154

- 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, 2017

District ID: 260

Name: SONOMA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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	1
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	1,503,153	254,489
Total Designated Fund Balance		0	0	0	0	1,503,153	254,490
Uncommitted Fund Balance	9790	0	0	0	738,330	0	0
TOTAL FUND EQUITY		0	0	0	738,330	1,503,153	254,490
TOTAL LIABILITIES AND FUND EQUITY		0	0	42,848	748,195	2,211,764	968,644

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			3,567
In County Treasury	9112	9,780,911		108,945,328
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	309,312		687,679
Due from Other Funds	9140	914,526		703,332
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		11,004,749	0	110,339,906
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	466,776		2,039,161
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	41,213		660,139
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,312,129		
TOTAL LIABILITIES		2,820,118	0	2,699,300

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			107,640,606
Committed Fund Balance	9753			
Assigned Fund Balance	9754	8,184,631		
Total Designated Fund Balance		8,184,631	0	107,640,606
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,184,631	0	107,640,606
TOTAL LIABILITIES AND FUND EQUITY		11,004,749	0	110,339,906

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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, 2017

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, 2017

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, 2017

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	6,259	
In County Treasury	9112	884,137	4,083,554
Cash With Fiscal Agents	9113	638,738	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	397,967	
Due from Other Funds	9140	123	
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		1,927,224	4,083,554

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	792,655	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	100,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		892,655	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	892,655	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	1,034,569	4,083,554
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,034,569	4,083,554
TOTAL LIABILITIES AND FUND EQUITY		1,927,224	4,083,554

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		6,156	16,866	(256,843)	82,385			
In County Treasury	9112	362,716	184,173	188,566					19
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	142	52	60	259,058				317
Due from Other Funds	9140			15					
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		362,858	190,381	205,507	2,215	82,385	0	0	336

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	8,102	3	26	1,965				
Accrued Salaries and Wages Payable	9520								240
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,066	465	455					96
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	22,431	1,771		250	82,385			
Total Current Liabilities and Deferred Revenue		31,599	2,239	481	2,215	82,385	0	0	336
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	31,599	2,239	481	2,215	82,385	0	0	336

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	331,259	188,142	205,026					
Assigned Fund Balance	9754								
Total Designated Fund Balance		331,259	188,142	205,026	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		331,259	188,142	205,026	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		362,858	190,381	205,507	2,215	82,385	0	0	336

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		85,693	85,693
Student Financial Aid	8150	21,140		21,140
Veterans Education	8160	2,508		2,508
Vocational and Technical Education Act (VATEA)	8170		550,788	550,788
Other Federal Revenues	8190	143,087	2,704,569	2,847,656
Total Federal Revenues	8100	166,735	3,341,050	3,507,785
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	230,316		230,316
State General Apportionment	8612	25,134,979		25,134,979
Other General Apportionment	8613	956,060		956,060
General Categorical Programs	8620			
Child Development	8621		29,473	29,473
Extended Opportunity Programs and Services(EOPS)	8622		1,255,035	1,255,035
Disabled Students Programs and Services(DSPS)	8623		3,071,539	3,071,539
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,325,668	9,325,668

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	14,332,950		14,332,950
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		1,068,809	1,068,809
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	373,289		373,289
Timber Yield Tax	8672	8,400		8,400
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,860,049	952,436	3,812,485
State Mandated Costs	8685	2,319,824		2,319,824
Other State Non-Tax Revenues	8686	2,053,297		2,053,297
Other State Revenues	8690	6,208	3,479,503	3,485,711
Total State Revenues	8600	48,275,372	19,182,463	67,457,835

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	45,658,832		45,658,832
Tax Allocation, Supplemental Roll	8812	899,861		899,861
Tax Allocation, Unsecured Roll	8813	1,515,690		1,515,690
Prior Years Taxes	8816	71,294		71,294
Education Revenues Augmentation Fund (ERAF)	8817	3,724,499		3,724,499
Redevelopment Agency Funds - Pass Through	8818	34,511		34,511
Redevelopment Agency Funds - Residual	8819	2,240,187		2,240,187
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	226,893		226,893
Other Contract Services	8832			0
Sales and Commissions	8840	146,649		146,649
Rentals and Leases	8850	95,140		95,140
Interest and Investment Income	8860	143,608		143,608
Student Fees and Charges	8870			
Community Services Classes	8872	739,706		739,706
Dormitory	8873			0
Enrollment	8874	8,705,727		8,705,727
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,033,448	1,033,448
Instructional Materials Fees and Sales of Materials	8877	1,003,482		1,003,482
Insurance	8878			0
Student Records	8879	103,153		103,153
Nonresident Tuition	8880	1,884,040	190,546	2,074,586
Parking Services and Public Transportation	8881		11,463	11,463
Other Student Fees and Charges	8885	111,518		111,518
Other Local Revenues	8890	1,563,155	740,720	2,303,875
Total Local Revenues	8800	68,867,945	1,976,177	70,844,122
Total Revenues		117,310,052	24,499,690	141,809,742

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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#	3,299,986	393,566	3,693,552
Total Other Financing Sources	8900	3,299,986	393,566	3,693,552
Total Revenues and Other Financing Sources		120,610,038	24,893,256	145,503,294

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,211,138	607,569	170,974	156,438		2,146,119
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,392,548	200,961	98,080	55,468		2,747,057
Business and Management	0500	1,970,608	252,748	38,558	35,742		2,297,656
Communications	0600	2,013,977	158,428	40,426	3,133		2,215,964
Computer and Information Science	0700	2,179,059	362,857	19,431	53,901		2,615,248
Education	0800	457,215	196,419	210,166	500		864,300
Engineering and Related Industrial Technology	0900	1,639,411	258,154	289,950	842,753		3,030,268
Fine and Applied Arts	1000	3,538,768	849,257	238,565	139,763		4,766,353
Foreign language	1100	1,665,409	71,478	9,051	1,031		1,746,969
Health	1200	7,239,132	1,575,936	156,511	323,093		9,294,672
Consumer Education And Home Economics	1300	2,638,790	702,803	523,435	28,572		3,893,600
Law	1400						0
Humanities(Letters)	1500	6,635,491	885,923	114,114	53,040		7,688,568
Library Science	1600	163,022			5,791		168,813
Mathematics	1700	4,657,406	432,162	82,248	77,375		5,249,191
Military Studies	1800						0
Physical Sciences	1900	3,185,003	206,942	112,706	32,585		3,537,236
Psychology	2000	2,708,592	261,041	13,122	26,542		3,009,297
Public Affairs and Services	2100	2,007,894	2,139,073	609,015	92,693		4,848,675
Social Sciences	2200	2,177,256	83,795	5,650			2,266,701
Commercial Services	3000						0
Interdisciplinary Studies	4900	8,316,201	3,469,809	2,006,619	185,463		13,978,092
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,031,332					1,031,332
Sub-Total Instructional Activites		57,828,252	12,715,355	4,738,621	2,113,883		77,396,111
Total Expenditures for GF Activities*		58,527,580	64,481,977	17,708,548	3,076,919	5,819,229	149,614,253

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		5,318,539	468,179	35,353		5,822,071
Course and Curriculum Development	6020		586,619	8,644			595,263
Academic / Faculty Senate	6030		215,538	15,190			230,728
Other Instructional Administration & Governance	6090		399,939	218,012	13,700		631,651
Total Instructional Admin. & Governance		0	6,520,635	710,025	49,053	0	7,279,713
Instructional Support Services	6100						
Learning Center	6110	663,658	233,695	4,510	11,926		913,789
Library	6120		2,718,494	90,009	345,001		3,153,504
Media	6130		1,434,218	40,935	45,494		1,520,647
Museums and Galleries	6140		51,993	5,446			57,439
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		663,658	4,438,400	140,900	402,421	0	5,645,379
Admissions and Records	6200		3,044,016	414,769	24,511		3,483,296
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,984,293	27,513	5,717		4,017,523
Matriculation and Student Assessment	6320		2,018,660	145,244	53,107		2,217,011
Transfer Programs	6330		492,586	24,498	2,979		520,063
Career Guidance	6340		111,696	25,609	4,329		141,634
Other Student Counseling and Guidance	6390		425,795	54,387			480,182
Total Student Counseling and Guidance		0	7,033,030	277,251	66,132	0	7,376,413

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		110,449	1,366			111,815
Disabled Student Programs and Services (DSPS)	6420		3,744,033	141,935	12,407		3,898,375
Extended Opportunity Programs and Services (EOPS)	6430		898,235	85,408		589,492	1,573,135
Health Services	6440		1,401,151	120,478	18,352		1,539,981
Student Personnel Administration	6450		345,519	39,452	916		385,887
Financial Aid Administration	6460		1,908,818	240,590			2,149,408
Job Placement Services	6470		120,453	1,471	281		122,205
Veterans Services	6480		157,192	50	10,092		167,334
Miscellaneous Student Services	6490		779,295	158,568	27,025	26,972	991,860
Total Other Student Services		0	9,465,145	789,318	69,073	616,464	10,940,000
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,851,176	1,666,821	133,924		3,651,921
Custodial Services	6530		3,318,994	76,406	52,805		3,448,205
Grounds Maintenance and Repairs	6550		928,703	65,185	540		994,428
Utilities	6570			2,974,422			2,974,422
Other Operations and Maintenance of Plant	6590		65,962	536			66,498
Total Operation and Maintenance of Plant	6500	0	6,164,835	4,783,370	187,269	0	11,135,474
Planning, Policymaking and Coordinations	6600		1,891,112	1,944,810	7,970		3,843,892

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		487,700	202,194	3,763		693,657
Fiscal Operations	6720		1,970,993	552,155	8,774		2,531,922
Human Resources Management	6730		1,898,818	140,891	639		2,040,348
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		284,448	146,168	270		430,886
Staff Diversity	6760		15,769	36,443			52,212
Logistical Services	6770		2,657,246	1,378,890	119,432		4,155,568
Management Information Systems	6780		3,185,221	391,061	221		3,576,503
Other General Institutional Support Services	6790		654,693	53,982			708,675
Total General Institutional Support Services	6700	0	11,154,888	2,901,784	133,099	0	14,189,771
Community Services & Economic Development	6800						
Community Recreation	6810		1,465	14,301			15,766
Community Service Classes	6820	35,364	295,205	315,900			646,469
Community Use of Facilities	6830		36,967	37,624			74,591
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	35,364	333,637	367,825	0	0	736,826

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			17			17
Child Development Centers	6920		29,886	9,802	3,994		43,682
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,678,632	610,823	19,514		2,308,969
Student Housing	6970		9,251	19,151			28,402
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,717,769	639,793	23,508	0	2,381,070
Auxiliary Operations	7000						
Contract Education	7010	306	3,155	82			3,543
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	306	3,155	82	0	0	3,543

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					5,200,237	5,200,237
Student Aid	7320						0
Other Outgo	7390					2,528	2,528
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,202,765	5,202,765
Sub-Total Non-Instructional Activities		699,328	51,766,622	12,969,927	963,036	5,819,229	72,218,142
Total Expenditures General Fund: activities *		58,527,580	64,481,977	17,708,548	3,076,919	5,819,229	149,614,253

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$171,088,704
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	19,317.48		
	2. 2016-2017 Second Period Actual FTES	16,761.13		
	3. 2016-2017 Population change factor (C2/C1)	0.8677		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$153,931,609
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)			\$153,931,609
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$153,931,609
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			43,907,851
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			410,000
C.	Local Property taxes			53,600,000
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.	2017-2018 Appropriations Subject to Limit			\$97,917,851

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	166,735	35,000	3,341,050	3,373,394	3,507,785	3,408,394
State Revenues	8600	48,275,372	51,964,999	19,182,463	21,379,661	67,457,835	73,344,660
Local Revenues	8800	68,867,945	70,272,450	1,976,177	3,354,387	70,844,122	73,626,837
Total Revenues		117,310,052	122,272,449	24,499,690	28,107,442	141,809,742	150,379,891
EXPENDITURES:							
Academic Salaries	1000	53,743,870	54,376,254	4,239,378	3,846,179	57,983,248	58,222,433
Classified Salaries	2000	26,827,806	25,568,288	7,747,808	7,937,704	34,575,614	33,505,992
Employee Benefits	3000	26,722,324	28,771,247	3,728,371	4,132,260	30,450,695	32,903,507
Supplies and Materials	4000	2,963,101	2,475,363	618,417	662,101	3,581,518	3,137,464
Other Operating Expenses and Services	5000	10,674,375	10,466,835	3,452,655	2,419,226	14,127,030	12,886,061
Capital Outlay	6000	367,303	197,363	2,709,616	3,852,347	3,076,919	4,049,710
Total Expenditures		121,298,779	121,855,350	22,496,245	22,849,817	143,795,024	144,705,167
Excess /(Deficiency) of Revenues over Expenditures		(3,988,727)	417,099	2,003,445	5,257,625	(1,985,282)	5,674,724
Other Financing Sources	8900	3,299,986	2,493,547	393,566	172,173	3,693,552	2,665,720
Other Outgo	7000	3,206,237	2,733,518	2,612,992	5,538,711	5,819,229	8,272,229
Net Increase/(Decrease) in Fund Balance		(3,894,978)	177,128	(215,981)	(108,913)	(4,110,959)	68,215
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,668,217	7,773,239	325,545	109,564	11,993,762	7,882,803
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,668,217		325,545		11,993,762	
Ending Fund Balance, June 30		7,773,239	7,950,367	109,564	651	7,882,803	7,951,018

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			12,162	100		
Total Revenues		0	0	12,162	100	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				1,412,346		
Debt Interest and Other Service Charges	7120				1,700		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	1,414,046	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	(1,414,046)	0	0
Net Increase/Decrease in Fund Balance		0	0	12,162	(1,413,946)	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	1,401,784	1,413,946		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,401,784		0	
Ending Fund Balance, June 30		0	0	1,413,946	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					56,902	50,000
State Revenues	8600					587,791	659,455
Local Revenues	8800					54,453	60,000
Total Income		0	0	0	0	699,146	769,455
Expenditures							
Academic Salaries	1000					56,882	60,558
Classified Salaries	2000					820,601	796,358
Employee Benefits	3000					376,364	401,012
Supplies and Materials	4000					42,909	49,267
Other Operating Expenses and Services	5000					4,050	4,745
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,300,806	1,311,940
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(601,660)	(542,485)
Other Financing Sources	8900					601,660	542,525
Other Outgo	7000						40
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: 2016-2017

Budget Year: 2017-2018

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	1,477,527	1,428,450	151,368	593,000	2,195,970	2,245,000
Total Income		1,477,527	1,428,450	151,368	593,000	2,195,970	2,245,000
Expenditures							
Academic Salaries	1000		3,500				
Classified Salaries	2000	361,225	407,553			1,625,696	1,490,592
Employee Benefits	3000	129,482	184,655			555,107	553,957
Supplies and Materials	4000	141,210	160,552	9,321	20,500	26,617	21,835
Other Operating Expenses and Services	5000	695,073	689,289	270,430	299,000	325,406	267,196
Capital Outlay	6000	117,165	248,067	44,555	190,000		14,420
Total Expenditures		1,444,155	1,693,616	324,306	509,500	2,532,826	2,348,000
Excess /(Deficiency) of Revenues over Expenditures		33,372	(265,166)	(172,938)	83,500	(336,856)	(103,000)
Other Financing Sources	8900	275,000	150,000	805,002		294,516	180,000
Other Outgo	7000		10,000	487,000	870,000	589,976	84,000
Net Increase/(Decrease) in Fund Balance		308,372	(125,166)	145,064	(786,500)	(632,316)	(7,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	429,958	738,330	1,358,089	1,503,153	886,806	254,490
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	429,958		1,358,089		886,806	
Ending Fund Balance, June 30		738,330	613,164	1,503,153	716,653	254,490	247,490

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,967,643	4,553,569				
Local Revenues	8800	1,086,435	17,000			1,128,459	1,292,709
Total Income		3,054,078	4,570,569	0	0	1,128,459	1,292,709
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					283,783	356,422
Employee Benefits	3000					101,121	138,770
Supplies and Materials	4000						12,253
Other Operating Expenses and Services	5000	130,144	30,375			2,662,108	1,272,622
Capital Outlay	6000	2,597,478	12,724,825			15,857,244	104,780,607
Total Expenditures		2,727,622	12,755,200	0	0	18,904,256	106,560,674
Excess /(Deficiency) of Revenues over Expenditures		326,456	(8,184,631)	0	0	(17,775,797)	(105,267,965)
Other Financing Sources	8900					125,000,000	
Other Outgo	7000					206,669	2,372,641
Net Increase/(Decrease) in Fund Balance		326,456	(8,184,631)	0	0	107,017,534	(107,640,606)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,858,175	8,184,631	0	0	623,072	107,640,606
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,858,175		0		623,072	
Ending Fund Balance, June 30		8,184,631	0	0	0	107,640,606	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	4,154,330					
Other Financing Sources	8900						
Total Income		4,154,330	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		4,154,330	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	705,686					
Employee Benefits	3000	224,777					
Supplies and Materials	4000	3,658					
Other Operating Expenses and Services	5000	3,243,755					
Capital Outlay	6000						
Total Expenditures		4,177,876	0	0	0	0	0
Net Profit or Loss		(23,546)	0	0	0	0	0
Other Outgo	7000	872,868					
Net Increase/(Decrease) in Fund Balance		(896,414)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	896,414	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	896,414		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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	1,886,563	1,655,000	31,766	20,000		
Other Financing Sources	8900			1,800,000	1,800,000		
Total Income		1,886,563	1,655,000	1,831,766	1,820,000		
Expenditures							
Academic Salaries	1000	90,295					
Classified Salaries	2000	4,204	10,000				
Employee Benefits	3000	9,643	888	1,625,258	1,800,000		
Supplies and Materials	4000	2,555	5,395				
Other Operating Expenses and Services	5000	1,656,654	1,735,004				
Capital Outlay	6000	8,801	28,000				
Total Expenditures		1,772,152	1,779,287	1,625,258	1,800,000		
Net Profit or Loss		114,411	(124,287)	206,508	20,000		
Other Outgo	7000	197,678	131,001				
Net Increase/(Decrease) in Fund Balance		(83,267)	(255,288)	206,508	20,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,117,836	1,034,569	3,877,046	4,083,554		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,117,836		3,877,046			
Ending Fund Balance, June 30		1,034,569	779,281	4,083,554	4,103,554		

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	373,044	385,000	53,046	41,000	198,106	155,000
Total Income		373,044	385,000	53,046	41,000	198,106	155,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	37,635	40,000	2,151	27,054	69,781	92,753
Employee Benefits	3000	8,364	9,000	662	11,146	21,825	31,891
Supplies and Materials	4000	5,703	5,000	20,639		2,545	6,778
Other Operating Expenses and Services	5000	332,797	331,000			4,161	23,578
Capital Outlay	6000					191	
Total Expenditures		384,499	385,000	23,452	38,200	98,503	155,000
Excess /(Deficiency) of Revenues over Expenditures		(11,455)	0	29,594	2,800	99,603	0
Other Financing Sources	8900	10,000					
Other Outgo	7000	12,200		3,586	2,800		
Net Increase/(Decrease) in Fund Balance		(13,655)	0	26,008	0	99,603	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	343,321	331,259	162,134	188,142	105,423	205,026
Prior Years Adjustments	9020	1,593					
Adjusted Beginning Balance	9030	344,914		162,134		105,423	
Ending Fund Balance, June 30		331,259	331,259	188,142	188,142	205,026	205,026

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	14,629,494	15,000,000				
State Revenues	8600	1,712,314	1,950,000				
Local Revenues	8800			1,493,534	1,500,000		
Total Income		16,341,808	16,950,000	1,493,534	1,500,000	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	21,140	20,000				
Total Expenditures		21,140	20,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,320,668	16,930,000	1,493,534	1,500,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	16,320,668	16,930,000	1,493,534	1,500,000		
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: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

District ID: 260

Name: SONOMA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	230,316
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	601,660
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	275,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	294,516
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,800,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,998,745
11	UNRESTRICTED SUBFUND	35	REVENUE BOND PROJECT FUND	487,000
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	577,976
71	ASSOCIATED STUDENTS TRUST FUND	39	OTHER SPECIAL REVENUE FUND	10,000
35	REVENUE BOND PROJECT FUND	51	BOOKSTORE FUND	805,002
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	197,678
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	3,587

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		2,860,049			952,436	
		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		520,708		520,708		520,708
Classified Salaries	2000		1,287,054		1,287,054		1,287,054
Employee Benefits	3000		1,052,287		1,052,287		1,052,287
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	952,436	952,436
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	952,436	952,436
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	2,860,049	0	2,860,049	952,436	3,812,485
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		2,839,688			933,596	
		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		517,000		517,000		517,000
Classified Salaries	2000		1,277,900		1,277,900		1,277,900
Employee Benefits	3000		1,044,788		1,044,788		1,044,788
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	933,596	933,596
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	933,596	933,596
Other Operating Expenses and Services	5000				0		0
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
Other Outgo	7000				0		0
Total Expenditures		0	2,839,688	0	2,839,688	933,596	3,773,284
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 260

Name: SONOMA

EPA Revenue	14,332,950
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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	7,166,475	0	0	7,166,475
Academic Administration	6010	1,791,780	0	0	1,791,780
Library	6120	1,065,136	0	0	1,065,136
Media	6130	724,132	0	0	724,132
Admissions and Records	6200	1,577,172	0	0	1,577,172
Counseling and Guidance	6310	313,290	0	0	313,290
Matriculation and Student Assessment	6320	258,704	0	0	258,704
Transfer Programs	6330	187,947	0	0	187,947
Career Guidance	6340	68,920	0	0	68,920
Extended Opportunity Programs and Services(EOPS)	6430	83,517	0	0	83,517
Job Placement Services	6470	103,931	0	0	103,931
Building Maintenance and Repairs	6510	991,946	0	0	991,946
TOTAL		14,332,950	0	0	14,332,950

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 260

Name: SONOMA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,215,627	3,966,836	8,182,463	N/A	N/A
2016-17	5,173,926	4,952,927	10,126,853	1,944,390	23.76%
2017-18	5,934,797	5,538,876	11,473,673	1,346,820	13.30%
2018-19	6,829,582	6,220,403	13,049,985	1,576,312	13.74%
2019-20	7,757,785	6,901,374	14,659,159	1,609,174	12.33%
2020-21	8,336,302	7,493,556	15,829,858	1,170,699	7.99%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District will fund the increases from ongoing General Fund revenues.