California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018) (Budget Report for Fiscal Year 2018-2019)

District: SONOMA District Code: 260

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. This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted District Chief Business Office Distriet Superintendent

Contact:

is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to: Fiscal Services Unit California Community Colleges Chancellor's Office 1102 Q Street, Suite 300

Sacramento, CA 95814-6511

In accordance with the California Code of Regulations, Section 58305(d) a copy of this report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	21,546,383	21,546,383		21,546,383
Other	1300	22,327,896	22,327,896	5,611	22,333,507
Total Instructional Salaries		43,874,279	43,874,279	5,611	43,879,890
Non-Instructional Salaries					
Contract or Regular	1200		10,262,069	741,609	11,003,678
Other	1400		1,558,120	362,004	1,920,124
Total Non-Instructional Salaries		0	11,820,189	1,103,613	12,923,802
Total Academic Salaries	,	43,874,279	55,694,468	1,109,224	56,803,692
Classified Salaries					
Non-Instructional Salaries					and the second
Regular Status	2100	- The state of the	20,514,196	533,825	21,048,021
Other	2300		1,697,625	213,227	1,910,852
Total Non-Instructional Salaries		0	22,211,821	747,052	22,958,873
Instructional Aides					
Regular Status	2200	3,079,262	3,079,262		3,079,262
Other	2400	346,018	346,018		346,018
Total Instructional Aides		3,425,280	3,425,280	0	3,425,280
Total Classified Salaries		3,425,280	25,637,101	747,052	26,384,153
Grand Borofit					
ringraphic Bullium	3000	14,580,443	28,931,598	540,043	29,471,641
Supplies and Materials	4000	- 1720	2,653,224	178,064	2,831,288
Other Operating Expenses	5000	1,516,523	10,475,958	698,834	11,174,792
Equipment Replacement	6420				0
			THE REAL PROPERTY OF THE PROPE		
lotal Expenditures Prior to Exclusions		63,396,525	123,392,349	3,273,217	126,665,566

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

0				5000	Other Operating Expenses and Services
0	0	0	0		Total Supplies and Materials
0				4400	Noninstructional, Supplies & Materials
0				4300	Instructional Supplies & Materials
0				4200	Books, Magazines, & Periodicals
0				4100	Software
				4000	Supplies and Materials
945,293		945,293		3000	Employee Benefits
1,196,922		1,196,922		2000	Classified Salaries
484,427		484,427		1000	Academic Salaries
					Lottery Expenditures
267,914	6,902	261,012		5060	Rents and Leases
				Object Code	Objects to Exclude
0				6740	Noninstructional Staff-Retirees' Benefits and Retirement Incentives
0				6491	Student Transportation
51,214		51,214		6441	Student Health Services Above Amount Collected
0				5900	Instructional Staff-Retirees' Benefits and Retirement Incentives
				TOP Code	Activities to Exclude
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	•	Exclusions
	Activities	Total CEE	Instructional Salary Cost		and the state of t
	Excluded	ECS 84362 B	ECS 84362 A		
	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

126,979,687	3,304,865	123,674,822	63,470,201		Total Unrestricted General Fund Expenditures
0	0	0		6420	Equipment Replacement (Back out)
314,121	31,648	282,473	73,676	6000	Capital Expenditures
126,665,566	3,273,217	123,392,349	63,396,525		Total Expenditures Prior to Exclusions
					Reconciliation to Unrestricted General Fund Expenditures
					Instructors
123,719,796	3,266,315	120,453,481	63,396,525		Amount Required to be Expended for Salaries of Classroom
					preceeding Fiscal Year
					Nonexempted (Remaining) Deficiency from second
		60,226,740			50% of Current Expense of Education
		100.00%	52.63%		Percent of CEE (Instructional Salary Cost / Total CEE)
123,719,796	3,266,315	120,453,481	63,396,525		Total for ECS 84362, 50% Law
2,945,770	6,902	2,938,868	0		Total Exclusions
0				7000	Other Outgo
0	0	0	0		Total Capital Outlay
0	0	0	0		Total Equipment
0				6420	Equipment - Replacement
0				6410	Equipment - Additional
				6400	Equipment
0				6300	Library Books
The second section of the second second section (second second se			:	6000	Capital Outlay
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	Code	
	Activities	Total CEE	Instructional Salary Cost	Object	
	Excluded	ECS 84362 B	ECS 84362 A		
	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 260

22,619,715	6,818,343	15,801,372		TOTAL LIABILITIES
11,305,467	6,766,414	4,539,053	9570	Deferred Revenues
0			9560	Current Portion of Long-Term Debt
0			9550	Temporary Loans
1,008,412		1,008,412	9540	Due to Other Funds
3,678,423	aturni accordina	3,678,423	9530	Compensated Absences Payable Current
1,226,197		1,226,197	9520	Accrued Salaries and Wages Payable
5,401,216	51,929	5,349,287	9510	Accounts Payable
			9500	Current Liabilities and Deferred Revenue
				LIABILITIES
29,590,957	6,818,343	22,772,614		TOTAL ASSETS
213,613		213,613	9220	Prepaid Items
48,380		48,380	9210	Inventories and Stores
			9200	Inventories, Stores, and Prepaid Items
4,261,931		4,261,931	9140	Due from Other Funds
5,430,611	1,199,780	4,230,831	9130	Accounts Receivable
0		:	9120	Investments (at cost)
120,000		120,000	9114	Revolving Cash Accounts
118,464	***************************************	118,464	9113	Cash With Fiscal Agents
18,724,564	5,618,563	13,106,001	9112	In County Treasury
673,394		673,394	9111	Awaiting Deposit and in Banks
*		:		Cash:
			9100	Cash, Investments, and Receivables
				ASSETS
COMBINED	Restricted	Unrestricted	(Object)	Description
General Fund	General Fund	General Fund	CA	
10	12	<u> </u>		

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 260

29,590,957	6,818,343	22,772,614		TOTAL LIABILITIES AND FUND EQUITY
6,971,242	0	6,971,242		TOTAL FUND EQUITY
6,589,249	***************************************	6,589,249	9790	Uncommitted Fund Balance
381,993	0	381,993		Total Designated Fund Balance
0			9754	Assigned Fund Balance
0			9753	Committed Fund Balance
0			9752	Restricted Fund Balance
381,993	:	381,993	9751	Nonspendable Fund Balance
			9750	Fund Balance (GASB 54)
0	0	0		Total Fund Balance
0			9790	Unassigned
. 0			9754	Assigned/Committed
0			9715	Reserve for Debt Services
0		***************************************	9714	Reserve for Encumbrances Debit
0			9713	Reserve for Encumbrances Credit
0			9712	Amounts Restricted by Law for Specific Purposes
0			9711	NonCash Assets
0			9710	Fund Balance Reserved
				FUND BALANCE (NON-GASB 54)
COMBINED	Restricted	Unrestricted	(Object)	Description
General Fund	General Fund	General Fund	CA	
10	12	=		

Annual Financial and Budget Report

Governmental Funds Group

Debt Service Funds:

20

Bond Interest and Redemption Fund

Revenue Bond Interest and Redemption Fund

Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 260

		21	22	29
		Bond Interest	Revenue Bond	
	Ç.	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:			-	
Awaiting Deposit and in Banks	9111		-	
In County Treasury	9112	46,818		
Cash With Fiscal Agents	9113	-		
Investments (at cost)	9120		-	
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		46,818	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	46,818		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560	-		
Deferred Revenues	9570			
TOTAL LIABILITIES		46,818	0	0
				The state of the s

Annual Financial and Budget Report

Governmental Funds Group

Debt Service Funds:

20 21

Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Other Debt Service Fund

Revenue Bond Interest and Redemption Fund

0	0	46,818		TOTAL LIABILITIES AND FUND EQUITY
0	0	0		TOTAL FUND EQUITY
			9790	Uncommitted Fund Balance
0	0	0		Total Designated Fund Balance
			9754	Assigned Fund Balance
			9753	Committed Fund Balance
			9752	Restricted Fund Balance
			9751	Nonspendable Fund Balance
T. T			9750	Fund Balance (GASB 54)
0	0	0		Total Fund Balance
			9790	Unassigned
			9754	Assigned/Committed
			9715	Reserve for Debt Services
			9714	Reserve for Encumbrances Debit
			9713	Reserve for Encumbrances Credit
			9712	Amounts Restricted by Law for Specific Purposes
			9711	NonCash Assets
			9710	Fund Balance Reserved
				FUND BALANCE (NON-GASB 54)
Service Fund	Redemption Fund	Redemption Fund	(Object)	Description
Other Debt	Interest and	and	CA	
	Revenue Bond	Bond Interest		
29	22	21		

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

Cafeteria Fund Bookstore Fund

32

Farm Operation Fund

35 Revenue Bond Project Fund

జ Child Development Fund

39 Other Special Revenue Fund

District ID: 260 Name: SONOMA

For Year Ended June 30, 2018	District ID: 260		Name: SONOMA				
		31	32	33	34	35	39
	CA			Child	Farm Operation	Revenue Bond	Other Special
Description	Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:				:	:		:
Awaiting Deposit and in Banks	9111	-		6,269	13,852	(554)	106,671
In County Treasury	9112			40,830	702,030	1,002,882	251,466
Cash With Fiscal Agents	9113						,
Revolving Cash Accounts	9114					,	-
Investments (at cost)	9120						
Accounts Receivable	9130			19,865	2,708	4,231	22,518
Due from Other Funds	9140			7,738	415		1,398
Inventories, Stores, and Prepaid Items	9200		:		:		
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS	A STATE OF THE STA	0	0	74,702	719,005	1,006,559	382,053
LIABILITIES							
Current Liabilities and Deferred Revenue	9500		2 3				
Accounts Payable	9510			4,094	10,021	218,553	131
Accrued Salaries and Wages Payable	9520			125			3,222
Compensated Absences Payable Current	9530		:		-	:	
Due to Other Funds	9540			70,483	175	742,603	247,425
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560	-		•			
Deferred Revenues	9570						77,329
TOTAL LIABILITIES		0	0	74 702	10 196	961.156	328.107

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

Cafeteria Fund **Bookstore Fund**

Farm Operation Fund

32 3

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018 District ID: 260 Name: SONOMA

382,053	1,006,559	719,005	74,702	0	0		TOTAL LIABILITIES AND FUND EQUITY
53,946	45,403	708,809	0	0	0		TOTAL FUND EQUITY
0	45,403	708,809	0	0	0	9790	Uncommitted Fund Balance
53,946	0	0	0	0			Total Designated Fund Balance
0	0	0	0	0	0	9754	Assigned Fund Balance
0	0	0	0	0	0	9753	Committed Fund Balance
53,946	0	0	0	0	0	9752	Restricted Fund Balance
0	0	0	0	0	0	9751	Nonspendable Fund Balance
						9750	Fund Balance (GASB 54)
0	0	0	0	0	0		Total Fund Balance
0	0	0		0	0	9790	Unassigned
0	0	0	0	0	0	9754	Assigned/Committed
0	0	0	0	0		9715	Reserve for Debt Services
0	0	0	0	0	0	9714	Reserve for Encumbrances Debit
0	0	0	0	0	0	9713	Reserve for Encumbrances Credit
0	0	0	0	0	0	9712	Amounts Restricted by Law for Specific Purposes
0	0	0	0	0	0	9711	NonCash Assets
0	0	0	0	0	0	9710	Fund Balance Reserved
							FUND BALANCE (NON-GASB 54)
Revenue Fund	Project Fund	Fund	Fund	Cafeteria Fund	Bookstore Fund	(Object)	Description
Other Special	Revenue Bond	Farm Operation	Child Development			CA	
39	35	34	33	32	31		

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 260

8,711,503	0	4,274,261		TOTAL LIABILITIES
		1,300,122	9570	Deferred Revenues
			9560	Current Portion of Long-Term Debt
	-		9550	Temporary Loans
785		1,501,553	9540	Due to Other Funds
			9530	Compensated Absences Payable Current
229			9520	Accrued Salaries and Wages Payable
8,710,489		1,472,586	9510	Accounts Payable
			9500	Current Liabilities and Deferred Revenue
				LIABILITIES
82,024,440	0	10,323,779		TOTAL ASSETS
-			9220	Prepaid Items
			9210	Inventories and Stores
			9200	Inventories, Stores, and Prepaid Items
9,844		988,818	9140	Due from Other Funds
1,291		1,380,760	9130	Accounts Receivable
:			9120	Investments (at cost)
			9114	Revolving Cash Accounts
-			9113	Cash With Fiscal Agents
82,012,362	:	7,952,326	9112	In County Treasury
943	:	1,875	9111	Awaiting Deposit and in Banks
:		:		Cash:
-			9100	Cash, Investments, and Receivables
				ASSETS
Bond Fund	Construction Fund	Projects Fund	(Object)	Description
General Obligation	Revenue Bond	Capital Outlay	CA	
43	42	41		

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2018

District ID: 260

82,024,440	0	10,323,779		TOTAL LIABILITIES AND FUND EQUITY
73,312,937	0	6,049,518		TOTAL FUND EQUITY
			9790	Uncommitted Fund Balance
73,312,937	0	6,049,518		Total Designated Fund Balance
73,312,937		6,049,518	9754	Assigned Fund Balance
			9753	Committed Fund Balance
			9752	Restricted Fund Balance
			9751	Nonspendable Fund Balance
			9750	Fund Balance (GASB 54)
O	0	0		Total Fund Balance
			9790	Unassigned
			9754	Assigned/Committed
			9715	Reserve for Debt Services
			9714	Reserve for Encumbrances Debit
-			9713	Reserve for Encumbrances Credit
			9712	Amounts Restricted by Law for Specific Purposes
		-	9711	NonCash Assets
		**************	9710	Fund Balance Reserved
				FUND BALANCE (NON-GASB 54)
Bond Fund	Construction Fund	Projects Fund	(Object)	Description
General Obligation	Revenue Bond	Capital Outlay	CA	
43	42	41		
WATER PROPERTY OF THE PROPERTY				

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET 51 52 Cafeteria Fund Bookstore Fund

Farm Operations Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018 District ID: 260 Name: SONOMA

TOTAL ASSETS	Total Fixed Assets	Work in Progress	Accumulated Depreciation Equipment	Equipment	Library Books	Accumulated Depreciation Buildings	Buildings	Accumulated Depreciation Site Improvements	Site Improvements	Sites	Fixed Assets	Prepaid Items	Inventories and Stores	Inventories, Stores, and Prepaid Items	Due from Other Funds	Accounts Receivable	Investments (at cost)	Revolving Cash Accounts	Cash With Fiscal Agents	In County Treasury	Awaiting Deposit and in Banks	Cash:	Cash, Investments, and Receivables	ASSETS	Description			
		9360	9351	9350	9340	9331	9330	9321	9320	9310	9300	9220	9210	9200	9140	9130	9120	9114	9113	9112	9111		9100		(Object)	CA		
0	0							-									:		-			:			Fund	Bookstore		15
0	0																								Fund	Cafeteria		52
0	0													:											Fund	Operations	Farm	53
0	0								-								-					-			Fund	Enterprise	Other	59

Proprietary Funds Group

Annual Financial and Budget Report

Bookstore Fund Enterprise Funds:

53 Farm Operations Fund59 Other Enterprise Fund

For Year Ended June 30, 2018

COMBINED BALANCE SHEET

Cafeteria Fund

District ID: 260

Name: SONOMA

51 52

0	0	0	0	968	TOTAL LIABILITIES
0	0	0	0		Total Long-Term Liabilities
				9670	Other Long-Term Liabilities
				9660	Post-Employment Benefits Long Term
,		٠	3	9650	Compensated Absences Long Term
	-			9640	Lease Purchase of Capital Lease
				9630	Certificates of Participation
************				9620	Revenue Bonds Payable
	:	-		9610	Bonds Payable
:	***************************************		. :	9600	Long-Term Liabilities
rdanaktuudhuusunusudassanaassaassa udkarisaassataritaassatassaassa 0		O	0		Total Current Liabilities and Deferred Revenue
				9570	Deferred Revenues
		-		9560	Current Portion of Long-Term Debt
				9550	Temporary Loans
				9540	Due to Other Funds
	-			9530	Compensated Absences Payable Current
- - - -		:		9520	Accrued Salaries and Wages Payable
		:		9510	Accounts Payable
-	: : : : : : : : : : : : : : : : : : : :	:	: -	9500	Current Liabilities and Deferred Revenue
					LIABILITIES
Fund	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA	
Other	Farm				
59	53	52	51		
			· · · · · · · · · · · · · · · · · · ·		

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

COMBINED BALANCE SHEET 51 52 Cafeteria Fund

Bookstore Fund

53 Farm Operations Fund59 Other Enterprise Fund

For Year Ended June 30, 2018 District ID: 260 Name: SONOMA

0	0	0	0		TOTAL LIABILITIES AND FUND EQUITY
0	0	0	0		TOTAL FUND EQUITY
				9890	Investment in General Fixed Assets
		-		9850	Retained Earnings
		-		9810	Contributed Capital
	-			9800	Other Equity
	-			9790	Uncommitted(Unrestricted) Fund Balance
0	0	0	0		Total Designated Fund Balance
		:	-	9754	Assigned Fund Balance
				9753	Committed Fund Balance
				9752	Restricted Fund Balance
		:		9751	Nonspendable Fund Balance
		THE CONTRACT OF THE CONTRACT O		9750	Fund Balance (GASB 54)
0	0	0	0		Total Reserved Fund Balance
				9790	Unassigned
				9754	Assigned/Committed
				9715	Reserve for Debt Services
				9714	Reserve for Encumbrances Debit
			:	9713	Reserve for Encumbrances Credit
	-			9712	Amounts Restricted by Law for Specific Purposes
	-		:	9711	NonCash Assets
	- - - - - -			9710	Fund Balance Reserved
					FUND EQUITY
Fund	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA	
Other	Farm				
65	53	52	51		
					THE THE PROPERTY OF THE PROPER

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

4,332,391	1,700,685		TOTAL ASSETS
0	0		Total Fixed Assets
		9360	Work in Progress
		9351	Accumulated Depreciation Equipment
		9350	Equipment
		9340	Library Books
		9331	Accumulated Depreciation Buildings
		9330	Buildings
		9321	Accumulated Depreciation Site Improvements
		9320	Site Improvements
		9310	Sites
		9300	Fixed Assets
		9220	Prepaid Items
:	-	9210	Inventories and Stores
		9200	Inventories, Stores, and Prepaid Items
		9150	Student Loans Receivable
:	123	9140	Due from Other Funds
	750	9130	Accounts Receivable
		9120	Investments (at cost)
		9114	Revolving Cash Accounts
	754,346	9113	Cash With Fiscal Agents
4,332,391	945,466	9112	In County Treasury
		9111	Awaiting Deposit and in Banks
		-	Cash:
		9100	Cash, Investments, and Receivables
			ASSETS
Fund	Self-Insurance Fund	(Object)	Description
Other Internal Service		CA	
69	61		The state of the s

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

For Year Ended June 30, 2018

69 Other Internal Service Fund

District ID: 260 Name: SONOMA

1,252,000	1,119,512	968	TOTAL LIABILITIES
0	0		Total Long-Term Liabilities
		9670	Other Long-Term Liabilities
		9660	Post-Employment Benefits Long Term
		9650	Compensated Absences Long Term
		9640	Lease Purchase of Capital Lease
		9630	Certificates of Participation
		9620	Revenue Bonds Payable
		9610	Bonds Payable
		9600	Long-Term Liabilities
1,252,000	1,119,512		Total Current Liabilities and Deferred Revenue
		9570	Deferred Revenues
		9560	Current Portion of Long-Term Debt
		9550	Temporary Loans
1,252,000	400,000	9540	Due to Other Funds
*******************************		9530	Compensated Absences Payable Current
	-	9520	Accrued Salaries and Wages Payable
	719,512	9510	Accounts Payable
		9500	Current Liabilities and Deferred Revenue
			LIABILITIES
Fund	Self-Insurance Fund	(Object)	Description
Other Internal Service		CA	
69	61		

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2018 District ID: 260

		22	2
		61	o G
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	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	Control of the state of the sta	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	581,173	3,080,391
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		581,173	3,080,391
TOTAL LIABILITIES AND FUND EQUITY		1,700,685	4,332,391

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 260

949	0	0	10,206	249,600	267,499	195,963	391,929		TOTAL ASSETS
0	0	0	0	0	0	0	0		Total Fixed Assets
				-			notes in the same of the same	9360	Work in Progress
			************************************					9351	Accumulated Depreciation Equipment
								9350	Equipment
			:					9340	Library Books
			ubranismotus p				-	9331	Accumulated Depreciation Buildings
		:	:			:		9330	Buildings
								9321	Accumulated Depreciation Site Improvements
	-	-						9320	Site Improvements
				:				9310	Sites
		:					· ·	9300	Fixed Assets
:						-		9220	Prepaid Items
						:		9210	Inventories and Stores
								9200	Inventories, Stores, and Prepaid Items
:		:						9150	Student Loans Receivable
	:	:			-	77		9140	Due from Other Funds
				(6,202)	92	17	707	9130	Accounts Receivable
								9120	Investments (at cost)
								9114	Revolving Cash Accounts
:						3		9113	Cash With Fiscal Agents
949					262,563	194,367		9112	In County Treasury
			10,206	255,802	4,844	1,502	391,222	9111	Awaiting Deposit and in Banks
:		:					internation (Cash:
								9100	Cash, Investments, and Receivables
						-			ASSETS
Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
Other	Compensation	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	CA	
	Deferred		Scholarship	Student	Student Body	Student	Associated		
79	77	76	75	74	73	72	71		

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

District ID: 260

For Year Ended June 30, 2018	District ID: 260	ID: 260	Name: SONOMA						
		71	72	73	74	75	76	77	79
	3	Associated	Student	Student Body	Student	Scholarship		Deferred	2
Description	(Ohiact)	Trick find	Eo Trict Eind	Truck Comp.		T	Tuesd Francis	Table	Cure
I IARII ITIEC									
					:				
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	8,696			46,385	1,000		:	483
Accrued Salaries and Wages Payable	9520		:						378
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								88
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	19,659	2,616	16,305	203,215	9,206			
Total Current Liabilities and Deferred Revenue		28,355	2,616	16,305	249,600	10,206	0	0	949
Long-Term Liabilities	9600					THE PROPERTY OF THE PROPERTY O		The state of the s	TO THE OWNER AND ADDRESS OF THE OWNER AND ADDR
Bonds Payable	9610								-
Revenue Bonds Payable	9620	-	:			***************************************		:	
Certificates of Participation	9630	-							
Lease Purchase of Capital Lease	9640		ř						
Compensated Absences Long Term	9650					overence to			
Post-Employment Benefits Long Term	9660	**************				************			
Other Long-Term Liabilities	9670	,			TANGE STATE OF THE	TO THE PARTY AND			
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	28,355	2,616	16,305	249,600	10,206	0	0	949

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 260

	0	10,206	249,600	267,499	195,963	391,929		TOTAL LIABILITIES AND FUND EQUITY
	0	0	0	251,194	193,347	363,574		TOTAL FUND EQUITY
							9890	Investment in General Fixed Assets
							9850	Retained Earnings
						-	9810	Contributed Capital
							9800	Other Equity
			. :			Moreover-based and a second	9790	Uncommitted(Unrestricted) Fund Balance
	0	0	0	251,194	193,347	363,574		Total Designated Fund Balance
						-	9754	Assigned Fund Balance
		:		251,194	193,347	363,574	9753	Committed Fund Balance
			:	:			9752	Restricted Fund Balance
			:				9751	Nonspendable Fund Balance
							9750	Fund Balance (GASB 54)
-	0	0	0	0	0	0		Total Reserved Fund Balance
•							9790	Unassigned .
							9754	Assigned/Committed
			,				9715	Reserve for Debt Services
•••••••••••••••••••••••••••••••••••••••							9714	Reserve for Encumbrances Debit
							9713	Reserve for Encumbrances Credit
	:						9712	Amounts Restricted by Law for Specific Purposes
•••••••••••••••••••••••••••••••••••••••			•			:	9711	NonCash Assets
							9710	Fund Balance Reserved
								FUND EQUITY
Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
Compensation	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	CA	
Deferred		Scholarship	Student	Student Body	Student	Associated		
	76	75	74	73	72	71		

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 260

8,093,130	8,093,130		8627	Other General Categorical Programs
0			8626	Telecommunications and Technology Infrasturcture Program (TTIP)
559,078	559,078	Management of the Control of the Con	8625	California Work Opportunity and Responsibility to Kids (CalWORKs)
0			8624	Temporary Assistance for Needy Families (TANF)
2,904,852	2,904,852		8623	Disabled Students Programs and Services(DSPS)
1,672,767	1,672,767		8622	Extended Opportunity Programs and Services(EOPS)
28,935	28,935		8621	Child Development
			8620	General Categorical Programs
(131,742)	**************	(131,742)	8613	Other General Apportionment
27,144,771		27,144,771	8612	State General Apportionment
143,000	:	143,000	8611	Apprenticeship Apportionment
0			8610	General Apportionments
			8600	State Revenues
3,226,470	3,185,263	41,207	8100	Total Federal Revnues
2,496,173	2,478,215	17,958	8190	Other Federal Revenues
598,098	598,098		8170	Vocational and Technical Education Act (VATEA)
2,709		2,709	8160	Veterans Education
20,540		20,540	8150	Student Financial Aid
108,950	108,950		8140	Temporary Assistance for Needy Families (TANF)
0			8130	Workforce Investment Act
0			8120	Higher Education Act
0	angangang ya		8110	Forest Revenues
			8100	Federal Revenues
Actual	Actual	Actual	Code	Description
General Fund	Restricted	Unrestricted	Object	
Fund S10 Total	Fund S12	Fund S11		
				The second secon

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 260

The second secon		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	14,564,378		14,564,378
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652	AMOUNT TO THE PROPERTY OF THE	1,340,933	1,340,933
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	19,486		19,486
Timber Yield Tax	8672	367,549		367,549
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,626,642	1,408,030	4,034,672
State Mandated Costs	8685	944,822		944,822
Other State Non-Tax Revnues	8686	2,529,270		2,529,270
Other State Revenues	8690	3,633	4,629,769	4,633,402
Total State Revenues	8600	48,211,809	20,637,494	68,849,303

SUPPLEMENTAL DATA Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 260

Description Local Revenues	Object Code	Unrestricted Actual	Restricted Actual	General Fund Actual
	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	47,518,262	-	47,518,262
Tax Allocation, Supplemental Roll	8812	1,100,371		1,100,371
Tax Allocation, Unsecured Roll	8813	1,463,780		1,463,780
Prior Years Taxes	8816	14,855	:	14,855
Education Revenues Augmentation Fund (ERAF)	8817	3,831,872	1 1 1	3,831,872
Redevelopment Agency Funds - Pass Through	8818		:	0
Redevelopment Agency Funds - Residual	8819	2,693,359		2,693,359
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	:	:	0
Contract Services	8830		:	
Contract Instructional Services	8831	130,248		130,248
Other Contranct Services	8832			0
Sales and Commissions	8840	188,554	:	188,554
Rentals and Leases	8850	76,979		76,979
Interest and Investment Income	8860	167,892	-	167,892
Student Fees and Charges	8870			:
Community Services Classes	8872	616,343		616,343
Dormitory	8873			0
Enrollment	8874	8,484,279	:	8,484,279
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		919,549	919,549
Instructional Materials Fees and Sales of Materials	8877	1,026,459		1,026,459
Insurance	8878			0
Student Records	8879	106,682		106,682
Nonresident Tuition	8880	1,904,650	88,572	1,993,222
Parking Services and Public Transportation	8881		888	888
Other Student Fees and Charges	8885	98,283	219,219	317,502
Other Local Revenues	8890	2,419,447	555,176	2,974,623
Total Local Revenues	8800	71,842,315	1,783,404	73,625,719
Total Revenues		120,095,331	25,606,161	145,701,492

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 260

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	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#	7,780,691	298,330	8,079,021
Total Other Financing Sources	8900	7,780,691	298,330	8,079,021
Total Revenues and Other Financing Sources		127,876,022	25,904,491	153,780,513

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

) -1		:	>		
		Salaries and Benefits	d Benefits	Operating	Capital	Other	lotal
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	1,390,666	596,643	193,192	84,239		2,264,740
Architecture and Environmental Design	0200				:		0
Environmental Sciences and Technologies	0300	***********			-	productions and	0
Biological Sciences	0400	2,606,474	148,354	98,658	19,598		2,873,084
Business and Management	0500	2,028,818	274,814	33,215		en en el de l'emperor mes est est est est est est est est est e	2,336,847
Communications	0600	2,180,139	137,311	35,196	13,462		2,366,108
Computer and Information Science	0700	2,285,167	346,738	41,300	163,498	-	2,836,703
Education	0800	494,817	206,540	228,006			929,363
Engineering and Related Industrial Technology	0900	1,831,395	390,787	322,039	804,427		3,348,648
Fine and Applied Arts	1000	3,920,804	717,814	285,681	159,648		5,083,947
Foreign language	1100	1,794,154	81,106	5,550		:	1,880,810
Health	1200	7,759,614	1,621,633	188,462	192,798	ород и перединенте постинувального втого выполнения вы	9,762,507
Consumer Education And Home Economics	1300	2,794,000	629,691	357,234	31,317		3,812,242
Law	1400			:			0
Humanities(Letters)	1500	7,110,423	810,429	93,045		-	8,013,897
Library Science	1600	162,439		16,173	190,276		368,888
Mathematics	1700	5,001,157	478,263	77,508	23,804		5,580,732
Military Studies	1800	-	gheanamhna a	-			0
Physical Sciences	1900	3,415,590	222,712	106,402	85,155	leksonson to the	3,829,859
Psychology	2000	2,863,755	236,117	12,136	11,818		3,123,826
Public Affairs and Services	2100	2,286,150	2,188,613	637,588	238,235		5,350,586
Social Sciences	2200	2,319,338	103,222	5,753			2,428,313
Commercial Services	3000						0
Interdisciplinary Studies	4900	8,634,308	3,689,465	2,531,148	72,235		14,927,156
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,032,905			-	nontrovan un	1,032,905
Sub-Total Instructional Activites		61,912,113	12,880,252	5,268,286	2,090,510		82,151,161
Total Expenditures for GF Activities*		62,670,721	65,729,894	18,152,344	3,042,399	5,096,716	154,692,074
*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities	rand total o	of Instructional and Nor	n-Instructional activities				

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

Saları	Salaries and Benefits	Operating	Capital	Other	Total
Activity	Non	Expenses	Outlay	Outgo	
Activity Classification Code Instructional	al Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance 6000					
Academic Administration 6010	5,124,582	243,112	53,074	-	5,420,768
Course and Curriculum Development 6020	512,672	4,067	194		516,933
Academic / Faculty Senate 6030	208,655	15,935			224,590
Other Instructional Administration & Governance 6090	570,680	504,676	173,861		1,249,217
Total Instructional Admin. & Governance	0 6,416,589	767,790	227,129	0	7,411,508
Instructional Support Services 6100					
Learning Center 6110 752	752,088 140,139	6,032			898,259
6120	2,754,078	82,857	291,580		3,128,515
6130	1,518,168	29,082	100,221	-	1,647,471
Museums and Gallaries 6140	169,679	4,807			174,486
Academic Information Systems and Technology 6150			The company of the control of the co		0
Other Instructional Support Services 6190	***************************************				0
Total Instructional Support Services 752	752,088 4,582,064	122,778	391,801	0	5,848,731
Admissions and Records 6200	2,907,981	352,709	208		3,260,898
Student Counseling and Guidance 6300			-	**********	
Counseling and Guidance 6310	3,980,485	34,396	797		4,015,678
Matriculation and Student Assessment 6320	1,845,373	118,820	1,588		1,965,781
Transfer Programs 6330 6330	521,798	22,020			543,818
Career Guidance 6340	100,346	5,909			106,255
Other Student Counseling and Guidance 6390	683,828	65,688	1,335		750,851
Couseling and Guidance	0 7,131,830	246,833	3,720	0	7,382,383
Total Student Couseling and Guidance			7,131,830	7,131,830 246,833	7,131,830 246,833 3,720

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

(Total Unrestricted and Restricted)

			TO ANALYSIS AND AN		₹Ks).	s (CalWO	 California Work Opportunity and Responsibility to Kids (CalWORKs).
4,083,477		7,115	2,040,719	2,035,643		6600	Planning, Policymaking and Coordinations
10,425,301	0	112,704	4,226,469	6,086,128	0	6500	Total Operation and Maintenance of Plant
78,585			2,158	76,427		6590	Other Operations and Maintenance of Plant
3,249,270			3,249,270			6570	Utilities
948,357	-	3,222	114,650	830,485		6550	Grounds Maintenance and Repairs
3,191,434		34,213	62,989	3,094,232		6530	Custodial Services
2,957,655		75,269	797,402	2,084,984		6510	Building Maintenance and Repairs
						6500	Operation and maintenance of Plant
10,789,723	689,994	81,134	871,044	9,147,551	0	TO POOL TO THE POO	Total Other Student Services
1,149,604	21,542	2,801	387,914	737,347		6490	Miscellaneous Student Services
172,808			2,107	170,701		6480	Veterans Services
120,800			1,417	119,383		6470	Job Placement Services
1,987,593		8,587	157,671	1,821,335		6460	Financial Aid Administration
399,022		4,231	28,673	366,118		6450	Student Personnel Administration
1,416,778		1,226	98,147	1,317,405		6440	Health Services
1,771,223	668,452	64,289	130,020	908,462		6430	Extended Opportunity Programs and Services (EOPS)
3,711,018	:		64,245	3,646,773		6420	Disabled Student Programs and Services (DSPS)
60,877	-	not restorated an	850	60,027		6410	Cal Work Opportunity and Responsibility to Kids *
						6400	Other Student Services
	(7000)	(6000)	(4000 - 5000)	Instructional	Instructional	Code	Activity Classification
	Outgo	Outlay	Expenses	Non		Activity	
Total	Other	Capital	Operating	Salaries and Benefits	Salaries ar		

Expend by Non-Instructional Activity

SUPPLEMENTAL DATA Annual Financial and Budget Report

S10 General Fund - Combined

For Actual Year: 2017-2018

(Total Unrestricted and Restricted)

Budget Year: 2018-2019

District ID: 260

		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710	-	497,790	134,068			631,858
Fiscal Operations	6720		2,029,635	1,082,844	8,684		3,121,163
Human Resourses Management	6730	nama kanna mata, ny mpompiki didididi di dididina di dididi dididi didididi andala madam	2,205,604	118,137	4,649		2,328,390
Noninstruct Staff Retirees' Benefits & Retirement *	6740	- - - -	448,804			:	448,804
Staff Development	6750	-	299,389	86,108	2,736		388,233
Staff Diversity	6760		18,932	40,503	-		59,435
Logistical Services	6770		2,712,058	1,379,965	10,965		4,102,988
Management Information Systems	6780		3,162,566	373,282	4,622	inhahimender (etc	3,540,470
Other General Institutional Support Services	6790		438,660	43,142			481,802
Total General Institutional Support Services	6700	0	11,813,438	3,258,049	31,656	0	15,103,143
Community Services & Economic Development	6800						
Community Recreation	6810		962	22,776			23,738
Community Service Classes	6820		517,230	262,850			780,080
Community Use of Facilities	6830		47,806	33,162			80,968
Economic Development	6840				***************************************	······································	0
Other Community Services & Economic Development	6890			and the same of th	WANTAMAN (AM		0
Total Community Services	6800	0	565,998	318,788	O	0	884,786
* Noninstructional Staff Retirees' Benefits & Retirement Incentives.	centives.						

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

(Total Unrestricted and Restricted)

		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910		:	182			182
Child Development Centers	6920		29,427	9,258	:		38,685
Farm Operations	6930			:			0
Food Services	6940	:	:			:	0
Parking	6950			:			0
Student and Co-Curricular Activities	6960		2,132,272	669,439	96,422		2,898,133
Student Housing	6970			***************************************			0
Other Ancillary Services	6990			ontedochoulous to	-		0
Total Ancillary Services	6900	0	2,161,699	678,879	96,422	0	2,937,000
Auxiliary Operations	7000						
Contract Education	7010	6,520	721				7,241
Other Auxiliary Operations	7090			***********			0
Total Auxiliary Operations	7000	6,520	721	0	0	0	7,241
The state of the s						***************************************	

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					-	0
Tax revenue Anticipation Notes	7220					managan saga	0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	O TO THE PARTY OF	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310		:		:	4,379,742	4,379,742
Student Aid	7320						0
Other Outgo	7390					26,980	26,980
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,406,722	4,406,722
						a de la companya de l	
Sub-Total Non-Instructional Activites		758,608	52,849,642	12,884,058	951,889	5,096,716	72,540,913
Total Expenditures General Fund: activities *		62,670,721	65,729,894	18,152,344	3,042,399	5,096,716	154,692,074
* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.	Activities a	and Non-Instructiona	Activities.				

Gann Appropriations Limit

Budget Year: 2018-2019

GANN Report

DISTRICT NAME: SONOMA

						.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		=	***************************************				***********				***************************************									-
Ţ	်	Τ.	ĺШ	,D	Ċ	Ĺ	Ą	2018	<u></u> ب	•			π.	***************************************				İШ	Ō.				ņ	'n	Ą	201
2018-2019 Appropriations Subject to Limit	Local appropriations from taxes for unreimbursed State, court, and federal mandates	Interest on proceeds of taxes	Estimated Parcel taxes, Square Foot taxes, etc.	Estimated excess Debt Service taxes	Local Property taxes	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	2018-2019 Appropriations Subject to Limit:	2018-2019 Appropriations Limit (D + E.3 - F.3)	3. Total adjustments - decrease	2. Lapses of voter approved increases	1. Transfers out of financial responsibility	Adjustments to decrease limit:	Sub-Total (D + E.3)	3. Total adjustments - increase	2. Temporary voter approved increases	1. Transfers in of financial responsibility	Adjustments to increase limit:	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)	3. 2017-2018 Population change factor (C2/C1)	2. 2017-2018 Second Period Actual FTES	1. 2016-2017 Second Period Actual FTES	Population factor:	2018-2019 Price Factor:	2017-2018 Appropriations Limit:	2018-2019 Appropriations Limit:
									·			:	-					-	:	1.1604	19,450.45	16,761.13		1.0367		
											0	\$0				0	\$0				:			-		
\$99,984,164	0	0	0	0	53,600,000	410,000	45,974,164		\$185,177,675	0		:		\$185,177,675	0				\$185,177,675						\$153,931,609	

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018 Budget Year: 2018-2019 General Fund

			(! !	\$			
	Object	Fund: 11	=	Fund: 12	12	Fund: 10	10
	Code	UNRESTRICTED SUBFUND	D SUBFUND	RESTRICTED SUBFUND	SUBFUND	TOTAL	AL.
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	41,207	37,000	3,185,263	3,510,020	3,226,470	3,547,020
State Revenues	8600	48,211,809	56,990,282	20,637,494	30,346,509	68,849,303	87,336,791
Local Revenues	8800	71,842,315	70,518,670	1,783,404	3,283,205	73,625,719	73,801,875
Total Revenues		120,095,331	127,545,952	25,606,161	37,139,734	145,701,492	164,685,686
EXPENDITURES:							
Academic Salaries	1000	56,803,692	55,704,388	4,181,527	4,681,936	60,985,219	60,386,324
Classified Salaries	2000	26,384,153	26,237,273	7,452,511	8,114,366	33,836,664	34,351,639
Employee Benefits	3000	29,471,641	31,084,078	4,107,091	4,487,622	33,578,732	35,571,700
Supplies and Materials	4000	2,831,288	2,761,647	604,077	722,037	3,435,365	3,483,684
Other Operating Expenses and Services	5000	11,174,792	9,866,797	3,542,187	4,274,666	14,716,979	14,141,463
Capital Outlay	6000	314,121	178,368	2,728,278	4,110,673	3,042,399	4,289,041
Total Expenditures		126,979,687	125,832,551	22,615,671	26,391,300	149,595,358	152,223,851
Excess /(Deficiency) of Revenues over Expenditures		(6,884,356)	1,713,401	2,990,490	10,748,434	(3,893,866)	12,461,835
Other Financing Sources	8900	7,780,691	336,010	298,330	111,016	8,079,021	447,026
Other Outgo	7000	1,680,514	974,452	3,416,202	10,859,450	5,096,716	11,833,902
Net Increase/(Decrease) in Fund Balance		(784,179)	1,074,959	(127,382)	0	(911,561)	1,074,959
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,773,239	6,971,242	109,564	0	7,882,803	6,971,242
Prior Years Adustments	9020	(17,818)		17,818		0	
Adjusted Beginning Balance	9030	7,755,421		127,382	The state of the s	7,882,803	
Ending Fund Balance, June 30		6,971,242	8,046,201	0	0	6,971,242	8,046,201

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

0	0	0	0	0	0		Ending Fund Balance, June 30
	0		1,413,946		0	9030	Adjusted Beginning Balance
						9020	Prior Years Adustments
0	entonomone se	0	1,413,946	0	-	9010	Net Beginning Balance, July 1
							BEGINNING FUND BALANCE:
0	0	0	(1,413,946)	0	0		Net Increase/Decrease in Fund Balance
0	0	0	(1,413,946)	0	0	8900 & 7000	Net Other Financing Sources / (Other Outgo)
0	0	0	1,413,946	0	0	7000	Total Other Outgo
************						7900	Reserve for Contingencies
			1,413,946			7300 & 7400	Transfers Outgoing
				:		7120	Debt Interest and Other Service Charges
-					:	7110	Debt Reduction
-		:	;			7100	Debt Retirement (Long Term Debt)
						7000	Other Outgo
One control of the co	0	0	0	0	0		Total Other Financing Sources
						8983	Other Incoming Transfers
	***************************************				-	8981	Interfund Transfers In
						8900	Other Financing Sources
0	0	0	0	0	0		Total Revenues
	***************************************					8800	Local Revenues
						8600	State Revenues
						8100	Federal Revenues
						ę.	REVENUES:
Budget	Actual	Budget	Actual	Budget	Actual		Description
ERVICE FUND	OTHER DEBT SERVICE FUND	PTION FUND	AND REDEMPTION FUND	ION FUND	REDEMPTION FUND		
		ND INTEREST	REVENUE BOND INTEREST	REST AND	BOND INTEREST AND		
: 29	Fund: 29	i: 22	Fund:	±: 21	Fund: 21	Object Code	
			CE FUNDS	DEBT SERVICE FUNDS	2018-2019	Budget Year: 2018-2019	For Actual Year: 2017-2018

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

260 SONOMA

Budget Year: 2018-2019

Special Revenue Funds

	Ohiect	FIND: 31	22	EI ND 22	7 33	Ellino 22	333
	Code	BOOKSTORE FUND	RE FUND	CAFETERIA FUND	NA FUND	CHILD DEVELOPMENT FUND	YPMENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					56,251	60,000
State Revenues	8600					765,341	745,476
Local Revenues	8800					41,753	60,000
Total Income		0	0	0	0	863,345	865,476
Expenditures							
Academic Salaries	1000					48,113	88,550
Classified Salaries	2000					797,273	726,696
Employee Benefits	3000			:		415,047	411,749
Supplies and Materials	4000		1 11 11 11 11 11 11 11 11 11 11 11 11 1			69,553	70,129
Other Operating Expenses and Services	5000					5,638	5,855
Capital Outlay	6000					1,328	1,350
Total Expenditures		0	0	0	0	1,336,952	1,304,329
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(473,607)	(438,853)
Other Financing Sources	8900					473,607	440,039
Other Outgo	7000						1,186
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0_		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0	A make di Alexandro mengapanan make dada dara a mining Parlam melangganggang	0	Problem on the second control of the second	0	
Ending Fund Balance, June 30		0	0	0	0	0	0

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

260 SONOMA

							- to describe described
Federal Revenues	8100		derbekenturer be				
State Revenues	8600	biological es		Palantalana wa		annyana an	
Local Revenues	8800	1,478,978	1,347,842	101,761	105,000	2,088,304	2,163,000
Total Income		1,478,978	1,347,842	101,761	105,000	2,088,304	2,163,000
Expenditures							
Academic Salaries	1000	4,554	4,392				
Classified Salaries	2000	375,629	411,753			1,492,999	1,474,487
Employee Benefits	3000	157,895	178,334			499,605	558,362
Supplies and Materials	4000	126,314	118,869	22,422	15,500	21,598	21,835
Other Operating Expenses and Services	5000	705,725	732,922	317,210	69,500	285,407	273,896
Capital Outlay	6000	288,382	166,015	49,879	20,000		14,420
Total Expenditures		1,658,499	1,612,285	389,511	105,000	2,299,609	2,343,000
Excess /(Deficiency) of Revenues over Expenditures		(179,521)	(264,443)	(287,750)	0	(211,305)	(180,000)
Other Financing Sources	8900	150,000	150,000			340,000	150,000
Other Outgo	7000		10,000	1,170,000		329,239	
Net Increase/(Decrease) in Fund Balance		(29,521)	(124,443)	(1,457,750)	0	(200,544)	(30,000)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	738,330	708,809	1,503,153	45,403	254,490	53,946
Prior Years Adustments	9020				**************	-	
Adjusted Beginning Balance	9030	738,330		1,503,153	**************************************	254,490	NIII 13 (Albandestallanda (n.).
Ending Fund Balance, June 30		708,809	584,366	45,403	45,403	53,946	23,946
						-	

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

				!			
The state of the s	Object	FUND: 41	0: 41	FUND 42	0 42	FUND 43) 43
1000000	Code	CAPITAL QUTLAY	CAPITAL QUTLAY PROJECTS FUND REVENUE BOND	REVENUE BOND CO	CONSTRUCTION FUND	GENERAL OBLIGATION BOND FUND	TION BOND FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
/ENUES:							

	2017						
	Object	FUND: 41); 41	FUND 42	0 42	FUND 43	0 43
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CO	BOND CONSTRUCTION FUND	GENERAL OBLIGATION BOND FUND	TION BOND FUND
Description	-	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:			***************************************				
Federal Revenues	8100					turkinana dave	**
State Revenues	8600	3,145,703	2,554,132		********************************	MANAGER MANAGER	
Local Revenues	8800	1,081,578	17,000		Name and American design	1,336,938	500,000
Total Income		4,227,281	2,571,132	0	0	1,336,938	500,000
Expenditures							
Academic Salaries	1000	and the second second			industrian basis	december was	
Classified Salaries	2000					403,435	735,244
Employee Benefits	3000			-	:	149,064	299,218
Supplies and Materials	4000		:			21,486	831
Other Operating Expenses and Services	5000	113,281	282,763			3,293,593	2,225,308
Capital Outlay	6000	4,747,925	8,337,887			30,487,429	68,681,198
Total Expenditures	į	4,861,206	8,620,650	0	0	34,355,007	71,941,799
Excess /(Deficiency) of Revenues over Expenditures		(633,925)	(6,049,518)	0	0	(33,018,069)	(71,441,799)
Other Financing Sources	8900						
Other Outgo	7000	1,501,188				1,309,600	1,871,138
Net Increase/(Decrease) in Fund Balance		(2,135,113)	(6,049,518)	0	0	(34,327,669)	(73,312,937)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	8,184,631	6,049,518	0	0	107,640,606	73,312,937
Prior Years Adustments	9020			-	distinguis less	***************************************	
Adjusted Beginning Balance	9030	8,184,631		0		107,640,606	The state of the s
Ending Fund Balance, June 30		6,049,518	0	0	0	73,312,937	0
THE STATE OF THE S							

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018 Budget Year: 2018-2019 **Enterprise Funds**

	Ohioct	Elinio. 54	. 7.)
	Code	BOOKSTORE FUND	RE FUND	CAFETE	CAFETERIA FUND	FARM OPERATIONS	RATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900		entreviolent des				
Total Income		0	0	0	0	0	O
Cost of Sales	5890						(m) and the second seco
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	÷	-				:
Employee Benefits	3000	:		-	-		:
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0	desirida amenina (r.) ameniyasana asana asan	0	ALEXANOPORTIVO CONTRACTOR OF THE CONTRACTOR OF T	0	The second secon
Ending Fund Balance, June 30		0	0	0	0	0	0

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

		1000					
	Object	FUND: 59	59				
	Code	OTHER ENTERPRISE FUND	RISE FUND				
Description		Actual	Budget				
REVENUES:							
Local Revenues	8800						***
Other Financing Sources	8900	-				-	
Total Income	· One of the state	0	0 ()	-	The second of th		
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures					·		
Academic Salaries	1000			and the same and t		***************************************	
Classified Salaries	2000						
Employee Benefits	3000	* :		:			
Supplies and Materials	4000		:		POWER SALES		:
Other Operating Expenses and Services	5000		-			namanar ass	
Capital Outlay	6000						
Total Expenditures		0	0	***************************************			man (magaza/sam/s_manana_s/sis) (
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				The state of the s
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	-	MARINGONIOS BUTCH		***************************************
Prior Years Adustments	9020				minute particular part	***************************************	
Adjusted Beginning Balance	9030	0	OTTO TO A CHARLEST CONTRACTOR OF THE STATE O	The state of the s			
Ending Fund Balance, June 30		0	0				

Annual Financial and Budget Report

Proprietary Funds Group

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Doject	FUND:	61	FON	0 69		
Code	SELF-INSURA		OTHER INTERNAL	SERVICES FUND		
	Actual	Budget	Actual	Budget		
8800	1,892,929	1,730,000	47,390	20,000	:	
8900		-	548,000			
	1,892,929	1,730,000	595,390	20,000	m dd/ y Armer'r yn hangam again y renn ann ann an gyfrydd y gyfrif y gyfrif	нивинарадия вистем става (настибальнай в в в т. т. т. в сейтамирация и
_						
1000	16,399					
2000		35,000				
3000	1,658	3,091	1,598,553	1,800,000		
4000	3,740	5,500			************	
5000	1,787,843	1,800,205	-		-	
6000	5,684	28,000	*************			
	1,815,324	1,871,796	1,598,553	1,800,000		OT AN A STATE OF THE REAL PROPERTY OF THE REAL PROPERTY OF THE PARTY O
	77,605	(141,796)	(1,003,163)	(1,780,000)		
7000	531,001	131,001				
	(453,396)	(272,797)	(1,003,163)	(1,780,000)		
9010	1,034,569	581,173	4,083,554	3,080,391		
9020						
9030	1,034,569	and the second of the second o	4,083,554		THE STORY AREA OF THE AREA OF	- P. C.
_						
			SELF-INSURANCE FUND Actual Budget 1,892,929 1,730,000 1,892,929 1,730,000 16,399 35,000 1,658 3,740 5,500 1,787,843 1,800,205 5,684 28,000 1,815,324 1,871,796 77,605 (141,796) 531,001 (131,001 (453,396) (272,797) 1,034,569 581,173	SELF-INSURANCE FUND Actual Budget 1,892,929 1,730,000 1,892,929 1,730,000 16,399 35,000 1,658 3,740 5,500 1,787,843 1,800,205 5,684 28,000 1,815,324 1,871,796 77,605 (141,796) 531,001 131,001 (453,396) (272,797) 1,034,569 581,173	SELF-INSURANCE FUND OTHER INTERNAL SERVICES Actual Budget Actual Budge 1,892,929 1,730,000 47,390 548,000 1,892,929 1,730,000 595,390 585,390 16,399 35,000 595,390 1,598,553 1,8 1,658 3,091 1,598,553 1,8 1,8 3,740 5,500 1,787,843 1,800,205 1,598,553 1,8 5,684 28,000 1,598,553 1,8 1,8 77,605 (141,796) (1,003,163) (1,7 531,001 131,001 (1,003,163) (1,7 (453,396) (272,797) (1,003,163) (1,7 (453,366) 581,173 4,083,554 3,0 1,034,569 581,173 4,083,554 3,0	SELF-INSURANCE FUND SELF-INSURANCE FUND OTHER INTERNAL SERVICES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

The state of the s				**************************************			
	Object	FUND: 71	71	FUND 72) 72	FUND 73	5 73
	Code	ASSOCIATED STUDENTS TRUST FUND	NTS TRUST FUND	REPRESENTATION FUN	NTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	EE TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					Silvaturianas Auror	-
State Revenues	8600			returnista bres	***************************************		***************************************
Local Revenues	8800	443,032	450,000	46,052	41,000	170,507	155,000
Total Income		443,032	450,000	46,052	41,000	170,507	155,000
Expenditures							
Academic Salaries	1000	Minutes and		-			
Classified Salaries	2000	30,566	40,000	27,117	31,700	80,698	93,303
Employee Benefits	3000	1,791	2,500	10,744	6,500	29,070	31,341
Supplies and Materials	4000	4,892	7,500		:	501	6,778
Other Operating Expenses and Services	5000	373,468	400,000	(54)		14,070	23,578
Capital Outlay	6000				-		:
Total Expenditures		410,717	450,000	37,807	38,200	124,339	155,000
Excess /(Deficiency) of Revenues over Expenditures		32,315	0	8,245	2,800	46,168	0
Other Financing Sources	8900			The state of the s			
Other Outgo	7000			3,040	2,800		and the second s
Net Increase/(Decrease) in Fund Balance		32,315	0	5,205	0	46,168	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	331,259	363,574	188,142	193,347	205,026	251,194
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	331,259	property and the second	188,142	THE REPORT OF THE PARTY OF THE	205,026	NACHORANIE III III III III III III III III III
Ending Fund Balance, June 30		363,574	363,574	193,347	193,347	251,194	251,194
Application and the state of th							

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Code	FINANCIAL AID TRUST FUND	RUST FUND	SCHOLARSHIP & LOAN TRUST	LOAN TRUST	INVESTMENT TRUST FUND	TRUST FUND
Description	1			-	-		
-		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:		***************************************					
Federal Revenues 8	8100	16,683,320	16,800,000				
State Revenues 8	8600	2,571,970	2,500,000	Walker from	**********	Inches Inches	
Local Revenues 8	8800			1,656,921	1,700,000		
Total Income	Marie and the state of the stat	19,255,290	19,300,000	1,656,921	1,700,000	0	0
Expenditures							- Marie Constant and a second a
Academic Salaries	1000						
Classified Salaries 2	2000	enterior successive su		-	terdendron læse		e
Employee Benefits 3	3000			:	this is a second		
Supplies and Materials 4	4000			:		:	
Other Operating Expenses and Services 5	5000	20,540	20,000		NOOTOONY AND		:
Capital Outlay 6	6000				-		
Total Expenditures	77	20,540	20,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,234,750	19,280,000	1,656,921	1,700,000	0	0
Other Financing Sources 8	8900						
Other Outgo 7	7000	19,234,750	19,280,000	1,656,921	1,700,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adustments 9	9020				rominante più		
Adjusted Beginning Balance	9030	0	A. C.	0	And distribution and the second secon	0	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
Ending Fund Balance, June 30		0	0	0	0	0	0

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Code	DEFERRED COMPENS	SATION TRUST FUND	OTHER TRUST FUNDS	T FUNDS
- -T	Actual	Budget	Actual	Budget
_		The state of the s		
8				
ő —				
8				
	0	0	0	0
8				
00	: :			
8			***************************************	
00			:	
0				
00			monagana saya	
	0	0	0	0
	0	0	0	0
8				
8				
	0	0	0	0
-		0	0	0
20			MANAGEM 1800	
30	0		0	
	0	0	0	0
	Code 8100 88600 88600 88600 3000 4000 5000 6000 6000 9010 9020		Actual Budget O O O O O O O O O O O O O	Actual Budget Actu

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 260

3,040	STUDENT REPRESENTATION FEE TRUST FUND	72	UNRESTRICTED SUBFUND	11
531,001	SELF-INSURANCE FUND	61	UNRESTRICTED SUBFUND	11
1,501,188	CAPITAL OUTLAY PROJECTS FUND	41	UNRESTRICTED SUBFUND	1111
317,239	OTHER SPECIAL REVENUE FUND	39	UNRESTRICTED SUBFUND	11
2,340,000	REVENUE BOND PROJECT FUND	35	UNRESTRICTED SUBFUND	11
1,413,946	REVENUE BOND INTEREST AND REDEMPTION FUND	22	UNRESTRICTED SUBFUND	-1
2,726,463	RESTRICTED SUBFUND	12	UNRESTRICTED SUBFUND	11
548,000	UNRESTRICTED SUBFUND	=	OTHER INTERNAL SERVICES FUND	69
340,000	UNRESTRICTED SUBFUND	\	OTHER SPECIAL REVENUE FUND	39
150,000	UNRESTRICTED SUBFUND	-1	FARM OPERATION FUND	34
472,279	UNRESTRICTED SUBFUND	-1	CHILD DEVELOPMENT FUND	33
143,000	UNRESTRICTED SUBFUND		RESTRICTED SUBFUND	12
Transferred	Fund Name	Number Out	Fund Name	Number In
Amount		Fund		Fund

SUPPLEMENTAL DATA Annual Financial and Budget Report

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

Activity Classification Activity Classification Activity Classification Commendation Investigation Restricted Prop 20 Res	0	0	0					Ending Balance
Intrity Classification Activity Code	4,034,672	1,408,030	2,626,642	0	2,626,642	0		Total Expenditures
### Proceeds: ### Classification Activity Coate Unrestricted Total To	0		0				7000	Other Outgo
### Proceeds: Proceeds: Proceds: Proced:	0		0	0	0	0		Total Capital Outlay
titirity Classification Activity Code Unrestricted Restricted Propedes Restricted Propedes Restricted Propedes Restricted Propedes Instructional Real Restrictional Res	0		0		And the state of t		6420	Equipment - Replacement
Activity Classification Activity Code Unrestricted Proceeds: Proceeds: Proceeds: Proceeds: Procedition Proceeds: Procedition Procedition Procedition Procedition Proceeds: Procedition Procedition Proceeds: Procee	0		0				6410	Equipment - Additional
							6400	Equipment
### Proceeds: 1010 1.108 1	0	:	0				6300	Library Books
### Proceeds: 10010 1.305					-		6000	Capital Outlay
### Proceeds:	62,090	62,090	0		The state of the s		5000	Other Operating Expenses and Services
ticity Classification	1,345,940	1,345,940	0	0	0	0		Total Supplies and Materials
titivity Classification Activity Code Unrestricted Restricted Prop 20 Restricted Pr	0		0	-			4400	Noninstructional Supplies & Mtrls
thirting Classification Activity Code Unrestricted Restricted Prop 20 Restricted Prop 20 Restricted Prop 20 Prop 20 Restricted Prop 20 Prop 20 Restricted Prop 20 Restrictional Prop 20 Restrictional Prop 20 Restrictional Prop 20 Restricted Prop 20 Restrictional Prop 20	1,324,410	1,324,410	0	energy (fermion) (1990) on having a dearman and a dearman fermion in the second and a second and a second and a	The state of the s		4300	Instructional Supplies & Materials
trivity Classification Activity Code Unrestricted Restricted Prop 20 Restrictional Instructional Inst	327	327	0	:			4200	Books, Magazines, & Periodicals
tivity Classification Activity Code Unrestricted Restricted Prop 20 Restriction Instructional	21,203	21,203	0	на в в пределения в	The fact and the desired constraints of the desired constraints of the		4100	Software
activity Classification Activity Code Unrestricted Restricted Prop 20 Restriction Prop 20 Restricted Prop 20 Restriction Prop 20 Restriction Prop 20 Proposition Prop 20 Proposition Prop 20 Prop 20 Prop 20 Prop 20 Pro							4000	Supplies & Materials
citivity Classification Activity Code Unrestricted Restricted Prop 20 Restrictional Restrictional Prop 20 Restrictional Restrictional Prop 20 Restrictional Restrictional Prop 20 Restrictional Restrictional Prop 20 Restrictional	945,293		945,293		945,293		3000	Employee Benefits
ctivity Classification Activity Code Unrestricted Restricted Prop 20 Restricted Pro	1,196,922		1,196,922		1,196,922		2000	Classified Salaries
trivity Classification Activity Code Unrestricted Code Prop 20 Restricted Prop 20 Prop 20 Restricted Prop 20 Restrictional Prop 20 <th< td=""><td>484,427</td><td></td><td>484,427</td><td></td><td>484,427</td><td></td><td>1000</td><td>Academic Salaries</td></th<>	484,427		484,427		484,427		1000	Academic Salaries
assification Activity Code Unrestricted Mestricted Prop 20 Pro								Expenditures
assification Activity Code Unrestricted Restricted Prop 20		(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		
assification Activity Code Unrestricted Restricted Prop 20 Restricted Prop 20 Prop 20 Proceeds: 9010 9020 Proposition 20 9030 9030 1,408,030 0 1,408,030 0 Instructional Materials Materials Proposition 20 Proposition 20 1,500,030 Proposition 20		Instructional	Total	Activities	Activities	Activities		
assification Activity Code Unrestricted Restricted Prop 20 Restricted Prop 20 Image: Control of Prop 20 Restricted Prop 20 Image: Control of Prop 20 Restricted Prop 20 Image: Control of Prop 20 Image: Control of Prop 20 Restricted Prop 20 Image: Control of Prop 20 Image: Control of Proposition 20 <td></td> <td></td> <td></td> <td>Support</td> <td>Support</td> <td>Instructional</td> <td></td> <td></td>				Support	Support	Instructional		
assification Activity Code Unrestricted Restricted Prop 20 I Proceeds: 9010 9020 2e, July 1 9020 9030 ance 9030 1,408,03 3s: 8681 2,626,642 1structional Instructional Materials	Total	Propostition 20	-		tricted	Unres		
assification Activity Code Unrestricted Restricted Prop 20 I Proceeds: 9010 Proceeds: 9020 2e, July 1 9020 9030 Proceeds: 3nnce 9030 9030 Proceeds: 3s: 8681 2,626,642 Proceeds:		Materials		-	& Institutional	Instructional	LANGE OF THE PARTY OF THE PART	
assification Activity Code Unrestricted Restricted Prop 20 I Proceeds: 9010 9010 9020 ance 9030 0 0 ss: 8681 2,626,642 1,408,03		Instructional						
assification Activity Code Unrestricted Restricted Prop 20 I Proceeds: 9010 9020 se, July 1 9020 9030 ance 9030 0		1,408,030	1		2,626,642		8681	State Lottery Proceeds:
ication Activity Code Unrestricted Restricted Prop 20 cceds: 9010 9020 sy30 0 0		-					eteriorista in	Actual Fiscal Year Data
Activity Code Unrestricted 9010 9020		0			0		9030	Adjusted Beginning Balance
Activity Code Unrestricted							9020	Adjustments
Activity Code Unrestricted		-					9010	Net Beginning Balance, July 1
Activity Code Unrestricted								Lottery Adjustments and Proceeds:
		d Prop 20	Restricted		tricted	Unres	Activity Code	Activity Classification

SUPPLEMENTAL DATA Annual Financial and Budget Report

Receipt and Expenditures of Lottery Proceeds Lottery Budget Report L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

nts and Proceeds: Balance, July 1 ng Balance ar Data roceeds: les les les les les les les les les le		0	0					Elialid palatice
Activity Code	3,773,284	933,596	2,839,688	0	2,839,688	C		Calina Balances
Activity Code	C							Total Compaditues
Participation Activity Code Unrestricted Prop-20	> 0						7000	Other Outgo
Activity Code Durestricted Restricted Prop 20	0		0	0	0	0		Total Capital Outlay
Activity Code Unrestricted Frop 20 Facebacks 9010 902	0		0			A COMMENT OF THE PROPERTY OF T	6420	Equipment - Replacement
Note	0		0	-			6410	Equipment - Additional
				:			6400	Equipment
Note	0		0				6300	Library Books
Activity Code Unrestricted Prop 20	:			:			6000	Capital Outlay
Activity Code Unrestricted Prop 20	0		0				5000	Other Operating Expenses and Services
Activity Code Unrestricted Restricted Prop 20	933,596	933,596	0	0	0	0		Total Supplies and Materials
Activity Code Unrestricted Restricted Propeeds:	0		0				4400	Noninstructional Supplies & Mtrls
Activity Code Unrestricted Restricted Prop 20	841,056	841,056	0	ORDEROON HEEL OF BEHAVIOR HEEL STATE OF BEHAVIOR AND			4300	Instructional Supplies & Materials
	605	605	0	*************			4200	Books, Magazines, & Periodicals
	91,935	91,935	0	enferior Colonda at a constitute and a sale and a colon and a colon and a colon and a colon and	ж де интиниципальной фонктон писторова и издальностью (Судейне деней седер з темпен	and an angle of the second	4100	Software
Satification Activity Code Unrestricted Propeeds:							4000	Supplies & Materials
Sestification Activity Code Unrestricted Restricted Restricted Restricted Restricted Restricted Restricted Restricted Restricted Restrictional Rest	1,039,688		1,039,688		1,039,688		3000	Employee Benefits
ssification Activity Code Unrestricted Restricted Prop 20 Restricted Prop 20 Materials Proceeds: 9010 9020 0 10 0	1,300,000		1,300,000		1,300,000		2000	Classified Salaries
Seffication Activity Code Unrestricted Prop 20 Propeeds: 9010 9020 9030	500,000		:		500,000	:	1000	Academic Salaries
ssification Activity Code Unrestricted Restricted Prop 20								Expenditures
Sestification Activity Code Unrestricted Unrestricted Prop 20		(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		
Support Supp		Instructional	Total	Activities	Activities	Activities		
ssification Activity Code Unrestricted Restricted Prop 20 Proceeds: 9010 4020 9020 9030 9030 s: 8681 2,839,688 Instructional Instructional Unrestricted Propostition 20				Support	Support	Instructional		
ssification Activity Code Unrestricted Restricted Prop 20 Proceeds: 9010 Proceeds: 9020 nce 9030 0 Proceeds: 9030 0 nce 9030 0 Proceeds: Proceeds: 9030 0 Proceeds: Proceeds: Proceeds: 0 Proceeds: Proce	Total	Propostition 20	-		tricted	Unres		
ssification Activity Code Unrestricted Restricted Prop 20 Proceeds: 9010 9020 3, July 1 9020 0 nce 9030 0 8881 2,839,688 933,59 Instructional		Materials			& Institutional	Instructional		
ssification Activity Code Unrestricted Restricted Prop 20 Proceeds: 9010 9020 a, July 1 9020 0 nce 9030 0 s: 8681 2,839,688 933,59		Instructional						
ssification Activity Code Unrestricted Restricted Prop 20 Proceeds: 9010 9020 s, July 1 9020 9030 nce 9030 0		933,596			2,839,688		8681	State Lottery Proceeds:
ication Activity Code Unrestricted Restricted Prop 20 ceeds: 9010 9020 Jly 1 9020 9030					MANAGEM IN			Budget Fiscal Year Data
Activity Code Unrestricted 9010 9020		0			0		9030	Adjusted Beginning Balance
Activity Code Unrestricted							9020	Adjustments
Activity Code Unrestricted	:	i i					9010	Net Beginning Balance, July 1
Activity Code Unrestricted								Lottery Adjustments and Proceeds:
- : : -		d Prop 20	Restricted		tricted	Unres	Activity Code	Activity Classification

Details of Education Protection Account

Annual Financial and Budget Report

For Actual Year: 2017-2018

EPA Revenue

District ID: 260

14,564,378

14,564,378	0	0	14,564,378		TOTAL
14,564,378	0	0	14,564,378	0100-5900	Instructional Activities
Total	(ОЫ 6000)	(Obj 4000-5000)	(Obj 1000-3000) (Obj 4000-5000)	Code	Activity Classification
	Outlay	Expenses	Benefits	Activity	
	Capital	Operating	Salaries and		

Annual Financial and Budget Report

Pension Costs

SONOMA

Fiscal Year		For Actual Year: 2017-2018
Fiscal Year Amount	STRS	2017-2018
Amount	PERS	Budget Year: 2018-2019
Total		-2019
Amount a series Data	Increase	District ID: 260
		Name:

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	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	6,213,226	5,667,937	11,881,163	1,754,310	17.32%
2018-19	7,172,176	6,761,892	13,934,068	2,052,905	17.28%
2019-20	8,146,940	7,102,570	15,249,510	1,315,442	9.44%
2020-21	8,754,478	7,712,017	16,466,495	1,216,985	7.98%

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