

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

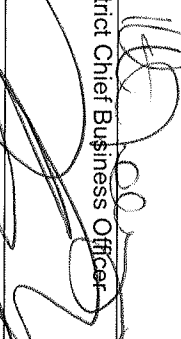
(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District: SONOMA

District Code: 260

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

10/11/18

  
District Superintendent

Date

10/11/18

Contact:

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, 2018. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

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

Name: SONOMA

			Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries	Object Code					
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						
Regular Status	2100			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
Employee Benefits	3000		14,580,443	28,931,598	540,043	29,471,641
Supplies and Materials	4000			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
Total Expenditures Prior to Exclusions			63,396,525	123,392,349	3,273,217	126,665,566

CALIFORNIA COMMUNITY COLLEGES

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

Name: SONOMA

			Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	Total
Exclusions			AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code					
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900					0
Student Health Services Above Amount Collected	6441			51,214		51,214
Student Transportation	6491					0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740					0
Objects to Exclude	Object Code					
Rents and Leases	5060			261,012	6,902	267,914
Lottery Expenditures						
Academic Salaries	1000			484,427		484,427
Classified Salaries	2000			1,196,922		1,196,922
Employee Benefits	3000			945,293		945,293
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

CALIFORNIA COMMUNITY COLLEGES

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

Name: SONOMA

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

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 260 Name: SONOMA

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

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

Governmental Funds Group  
**10 General Fund — Combined**  
**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2018

District ID: 260 Name: SONOMA

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751	381,993		381,993
Committed Fund Balance	9752			0
Assigned Fund Balance	9753			0
Total Designated Fund Balance	9754			0
Uncommitted Fund Balance	9790	381,993	0	381,993
		6,589,249		6,589,249
<b>TOTAL FUND EQUITY</b>		6,971,242	0	6,971,242
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		22,772,614	6,818,343	29,590,957

**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, 2018

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
<b>ASSETS</b>				
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			
<b>TOTAL ASSETS</b>		46,818	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		46,818	0	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, 2018

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		46,818	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund	34 Farm Operation Fund
32 Cafeteria Fund	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

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
<b>ASSETS</b>							
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						
<b>TOTAL ASSETS</b>		0	0	74,702	719,005	1,006,559	382,053
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
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
<b>TOTAL LIABILITIES</b>		0	0	74,702	10,196	961,156	328,107

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund	34 Farm Operation Fund
32 Cafeteria Fund	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

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	53,946
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	53,946
Uncommitted Fund Balance	9790	0	0	0	708,809	45,403	0
<b>TOTAL FUND EQUITY</b>		0	0	0	708,809	45,403	53,946
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	74,702	719,005	1,006,559	382,053

CALIFORNIA COMMUNITY COLLEGES  
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 Name: SONOMA

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

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**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

Name: SONOMA

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	6,049,518		73,312,937
Total Designated Fund Balance		6,049,518	0	73,312,937
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		6,049,518	0	73,312,937
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,323,779	0	82,024,440

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund      53 Farm Operations Fund  
 52 Cafeteria Fund      59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund      53 Farm Operations Fund  
 52 Cafeteria Fund      59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**Enterprise Funds:**

**51 Bookstore Fund**      **53 Farm Operations Fund**  
**52 Cafeteria Fund**      **59 Other Enterprise Fund**

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>					
Contributed Capital	9800				
Retained Earnings	9810				
	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Internal Service Funds:

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	945,466	
Cash With Fiscal Agents	9113	754,346	4,332,391
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	750	
Due from Other Funds	9140	123	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		1,700,685	4,332,391



**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**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

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Internal Service Funds:

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>			
Contributed Capital	9800		
Retained Earnings	9810		
Investment in General Fixed Assets	9850	581,173	3,080,391
	9890		
<b>TOTAL FUND EQUITY</b>		581,173	3,080,391
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,700,685	4,332,391

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	391,222	1,502	4,844	255,802	10,206			949
In County Treasury	9112		194,367	262,563					
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	707	17	92	(6,202)				
Due from Other Funds	9140		77						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		391,929	195,963	267,499	249,600	10,206	0	0	949

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Fiduciary Funds Group**  
**70 Trust Funds**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
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								
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
<b>TOTAL LIABILITIES</b>	968	28,355	2,616	16,305	249,600	10,206	0	0	949

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 260

Name: SONOMA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753	363,574	193,347	251,194					
Assigned Fund Balance	9754								
Total Designated Fund Balance		363,574	193,347	251,194					
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		363,574	193,347	251,194	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		391,929	195,963	267,499	249,600	10,206	0	0	949

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 260

Name: SONOMA

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>EPA Proceeds</b>	8630	14,564,378		14,564,378
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,340,933	1,340,933
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	19,486		19,486
Timber Yield Tax	8672	367,549		367,549
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	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 Revenues	8686	2,529,270		2,529,270
Other State Revenues	8690	3,633	4,629,769	4,633,402
<b>Total State Revenues</b>	8600	48,211,809	20,637,494	68,849,303

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year: 2017-2018

District ID: 260

Name: SONOMA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	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		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 Contract 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
<b>Total Local Revenues</b>	8800	71,842,315	1,783,404	73,625,719
<b>Total Revenues</b>		120,095,331	25,606,161	145,701,492



CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 260

Name: SONOMA

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

Name: SONOMA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	1,390,666	596,643	193,192	84,239		2,264,740
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						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			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		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						0
Physical Sciences	1900	3,415,590	222,712	106,402	85,155		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					1,032,905
<b>Sub-Total Instructional Activities</b>		61,912,113	12,880,252	5,268,286	2,090,510		82,151,161
<b>Total Expenditures for GF Activities*</b>		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.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		5,124,582	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
<b>Total Instructional Admin. &amp; Governance</b>		0	6,416,589	767,790	227,129	0	7,411,508
Instructional Support Services	6100						
Learning Center	6110	752,088	140,139	6,032			898,259
Library	6120		2,754,078	82,857	291,580		3,128,515
Media	6130		1,518,168	29,082	100,221		1,647,471
Museums and Galleries	6140		169,679	4,807			174,486
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		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		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
<b>Total Student Counseling and Guidance</b>		0	7,131,830	246,833	3,720	0	7,382,383

**CALIFORNIA COMMUNITY COLLEGES**

**Expend by Non-Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		60,027	850			60,877
Disabled Student Programs and Services (DSPS)	6420		3,646,773	64,245			3,711,018
Extended Opportunity Programs and Services (EOPS)	6430		908,462	130,020	64,289	668,452	1,771,223
Health Services	6440		1,317,405	98,147	1,226		1,416,778
Student Personnel Administration	6450		366,118	28,673	4,231		399,022
Financial Aid Administration	6460		1,821,335	157,671	8,587		1,987,593
Job Placement Services	6470		119,383	1,417			120,800
Veterans Services	6480		170,701	2,107			172,808
Miscellaneous Student Services	6490		737,347	387,914	2,801	21,542	1,149,604
<b>Total Other Student Services</b>		0	9,147,551	871,044	81,134	689,994	10,789,723
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,084,984	797,402	75,269		2,957,655
Custodial Services	6530		3,094,232	62,989	34,213		3,191,434
Grounds Maintenance and Repairs	6550		830,485	114,650	3,222		948,357
Utilities	6570			3,249,270			3,249,270
Other Operations and Maintenance of Plant	6590		76,427	2,158			78,585
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,086,128	4,226,469	112,704	0	10,425,301
<b>Planning, Policymaking and Coordinations</b>	6600		2,035,643	2,040,719	7,115		4,083,477

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		497,790	134,068			631,858
Fiscal Operations	6720		2,029,635	1,082,844	8,684		3,121,163
Human Resources Management	6730		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		2,712,056	1,379,965	10,965		4,102,988
Management Information Systems	6780		3,162,566	373,282	4,622		3,540,470
Other General Institutional Support Services	6790		438,660	43,142			481,802
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>0</b>	<b>11,813,438</b>	<b>3,258,049</b>	<b>31,656</b>	<b>0</b>	<b>15,103,143</b>
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						0
<b>Total Community Services</b>	<b>6800</b>	<b>0</b>	<b>565,998</b>	<b>318,788</b>	<b>0</b>	<b>0</b>	<b>884,786</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

**CALIFORNIA COMMUNITY COLLEGES**

**Expend by Non-Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			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						0
<b>Total Ancillary Services</b>	<b>6900</b>	<b>0</b>	<b>2,161,699</b>	<b>678,879</b>	<b>96,422</b>	<b>0</b>	<b>2,937,000</b>
Auxiliary Operations	7000						
Contract Education	7010	6,520	721				7,241
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>6,520</b>	<b>721</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,241</b>

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: 2017-2018

Budget Year: 2018-2019

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						0
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						4,379,742
Transfers	7310						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
Sub-Total Non-Instructional Activities		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.

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2018-2019

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SONOMA

I. 2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:		\$153,931,609
B.	2018-2019 Price Factor:	1.0367	
C.	Population factor:	16,761.13	
		19,450.45	
		1.1604	
	1. 2016-2017 Second Period Actual FTES		
	2. 2017-2018 Second Period Actual FTES		
	3. 2017-2018 Population change factor (C2/C1)		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)		\$185,177,675
E.	Adjustments to increase limit:		
		\$0	
		0	
	1. Transfers in of financial responsibility		
	2. Temporary voter approved increases		
	3. Total adjustments - increase		0
	Sub-Total (D + E.3)		\$185,177,675
F.	Adjustments to decrease limit:		
		\$0	
		0	
	1. Transfers out of financial responsibility		
	2. Lapses of voter approved increases		
	3. Total adjustments - decrease		0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)		\$185,177,675
II. 2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		45,974,164
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.	2018-2019 Appropriations Subject to Limit		\$99,984,164



CALIFORNIA COMMUNITY COLLEGES

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

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
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
<b>Total Revenues</b>		<b>120,095,331</b>	<b>127,545,952</b>	<b>25,606,161</b>	<b>37,139,734</b>	<b>145,701,492</b>	<b>164,685,686</b>
<b>EXPENDITURES:</b>							
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
<b>Total Expenditures</b>		<b>126,979,687</b>	<b>125,832,551</b>	<b>22,615,671</b>	<b>26,391,300</b>	<b>149,595,358</b>	<b>152,223,851</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(6,884,356)</b>	<b>1,713,401</b>	<b>2,990,490</b>	<b>10,748,434</b>	<b>(3,893,866)</b>	<b>12,461,835</b>
<b>Other Financing Sources</b>	8900	7,780,691	336,010	298,330	111,016	8,079,021	447,026
<b>Other Outgo</b>	7000	1,680,514	974,452	3,416,202	10,859,450	5,096,716	11,833,902
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(784,179)</b>	<b>1,074,959</b>	<b>(127,382)</b>	<b>0</b>	<b>(911,561)</b>	<b>1,074,959</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	7,773,239	6,971,242	109,564	0	7,882,803	6,971,242
Prior Years Adjustments	9020	(17,818)		17,818		0	
Adjusted Beginning Balance	9030	7,755,421		127,382		7,882,803	
<b>Ending Fund Balance, June 30</b>		<b>6,971,242</b>	<b>8,046,201</b>	<b>0</b>	<b>0</b>	<b>6,971,242</b>	<b>8,046,201</b>

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Revenues</b>		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400			1,413,946			
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	1,413,946	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	(1,413,946)	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	(1,413,946)	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0	1,413,946	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	1,413,946	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

		Object	FUND: 31		FUND 32		FUND 33	
		Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT 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	411,746
Supplies and Materials		4000					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	1,304,322
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
Beginning Fund Balance:								
Net Beginning Balance, July 1		9010		0		0	0	0
Prior Years Adjustments		9020						
Adjusted Beginning Balance		9030	0	0	0	0	0	
Ending Fund Balance, June 30			0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,478,978	1,347,842	101,761	105,000	2,088,304	2,163,000
<b>Total Income</b>		1,478,978	1,347,842	101,761	105,000	2,088,304	2,163,000
<b>Expenditures</b>							
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
<b>Total Expenditures</b>		1,658,499	1,612,285	389,511	105,000	2,299,609	2,343,000
<b>Excess (Deficiency) of Revenues over Expenditures</b>		(179,521)	(264,443)	(287,750)	0	(211,305)	(180,000)
<b>Other Financing Sources</b>	8900	150,000	150,000			340,000	150,000
<b>Other Outgo</b>	7000		10,000	1,170,000		329,239	
<b>Net Increase/(Decrease) in Fund Balance</b>		(29,521)	(124,443)	(1,457,750)	0	(200,544)	(30,000)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	738,330	708,809	1,503,153	45,403	254,490	53,946
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	738,330		1,503,153		254,490	
<b>Ending Fund Balance, June 30</b>		708,809	584,366	45,403	45,403	53,946	23,946

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,145,703	2,554,132			1,336,938	500,000
Local Revenues	8800	1,081,578	17,000				
<b>Total Income</b>		4,227,281	2,571,132	0	0	1,336,938	500,000
<b>Expenditures</b>							
Academic Salaries	1000						
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
<b>Total Expenditures</b>		4,861,206	8,620,650	0	0	34,355,007	71,941,799
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(633,925)	(6,049,518)	0	0	(33,018,069)	(71,441,799)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	1,501,188				1,309,600	1,871,138
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,135,113)	(6,049,518)	0	0	(34,327,669)	(73,312,937)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,184,631	6,049,518	0	0	107,640,606	73,312,937
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,184,631		0		107,640,606	
<b>Ending Fund Balance, June 30</b>		6,049,518	0	0	0	73,312,937	0

CALIFORNIA COMMUNITY COLLEGES

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

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
<b>Expenditures</b>							
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
<b>Beginning Fund Balance:</b>							
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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

		Object	FUND: 61		FUND 69			
		Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description			Actual	Budget	Actual	Budget		
REVENUES:								
Local Revenues		8800	1,892,929	1,730,000	47,390	20,000		
Other Financing Sources		8900			548,000			
Total Income			1,892,929	1,730,000	595,390	20,000		
Expenditures								
Academic Salaries		1000	16,399					
Classified Salaries		2000		35,000				
Employee Benefits		3000	1,658	3,091	1,598,553	1,800,000		
Supplies and Materials		4000	3,740	5,500				
Other Operating Expenses and Services		5000	1,787,843	1,800,205				
Capital Outlay		6000	5,684	28,000				
Total Expenditures			1,815,324	1,871,796	1,598,553	1,800,000		
Net Profit or Loss			77,605	(141,796)	(1,003,163)	(1,780,000)		
Other Outgo		7000	531,001	131,001				
Net Increase/(Decrease) in Fund Balance			(453,396)	(272,797)	(1,003,163)	(1,780,000)		
Beginning Fund Balance:								
Net Beginning Balance, July 1		9010	1,034,569	581,173	4,083,554	3,080,391		
Prior Years Adjustments		9020						
Adjusted Beginning Balance		9030	1,034,569		4,083,554			
Ending Fund Balance, June 30			581,173	308,376	3,080,391	1,300,391		



CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	443,032	450,000	46,052	41,000	170,507	155,000
<b>Total Income</b>		443,032	450,000	46,052	41,000	170,507	155,000
<b>Expenditures</b>							
Academic Salaries	1000						
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						
<b>Total Expenditures</b>		410,717	450,000	37,807	38,200	124,339	155,000
<b>Excess / (Deficiency) of Revenues over Expenditures</b>		32,315	0	8,245	2,800	46,168	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000			3,040	2,800		
<b>Net Increase/(Decrease) in Fund Balance</b>		32,315	0	5,205	0	46,168	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	331,259	363,574	188,142	193,347	205,026	251,194
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	331,259		188,142		205,026	
<b>Ending Fund Balance, June 30</b>		363,574	363,574	193,347	193,347	251,194	251,194

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	16,683,320	16,800,000				
State Revenues	8600	2,571,970	2,500,000				
Local Revenues	8800			1,656,921	1,700,000		
<b>Total Income</b>		19,255,290	19,300,000	1,656,921	1,700,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	20,540	20,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		20,540	20,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		19,234,750	19,280,000	1,656,921	1,700,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	19,234,750	19,280,000	1,656,921	1,700,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

260 SONOMA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

		Object	FUND: 77		FUND 79	
		Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Description			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	0	0
Ending Fund Balance, June 30			0	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Interfund Transfer Report**

Annual Financial and Budget Report

**SUPPLEMENTAL DATA**

For Actual Year: 2017-2018

District ID: 260

Name: SONOMA

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

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Actual Report**  
**L10 GENERAL FUND**

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010				
Adjustments	9020				
Adjusted Beginning Balance	9030				
Actual Fiscal Year Data					
State Lottery Proceeds:	8681				
		Instructional & Institutional Unrestricted			
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted
					Instructional Materials Proposition 20
					Total
<b>Expenditures</b>					
Academic Salaries	1000		484,427		484,427
Classified Salaries	2000		1,196,922		1,196,922
Employee Benefits	3000		945,293		945,293
<b>Supplies &amp; Materials</b>	4000				
Software	4100				
Books, Magazines, & Periodicals	4200				
Instructional Supplies & Materials	4300				
Noninstructional Supplies & Mtrls	4400				
<b>Total Supplies and Materials</b>		0	0	0	
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Library Books	6300				
Equipment	6400				
Equipment - Additional	6410				
Equipment - Replacement	6420				
<b>Total Capital Outlay</b>		0	0	0	
Other Outgo	7000				
<b>Total Expenditures</b>		0	2,626,642	0	2,626,642
<b>Ending Balance</b>					

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**

**Lottery Budget Report**  
**L10 GENERAL FUND**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

Name: SONOMA

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030					
Budget Fiscal Year Data						
State Lottery Proceeds:	8681	2,839,688		933,596		
<b>Expenditures</b>		<b>Instructional &amp; Institutional Unrestricted</b>		<b>Total Unrestricted</b>	<b>Instructional Materials Proposition 20 (AC 0100-4900)</b>	<b>Total</b>
		<b>Instructional Activities (AC 0100-5900)</b>	<b>Support Activities (AC 6000-6700)</b>	<b>Support Activities (AC 6800-7390)</b>		
Academic Salaries	1000		500,000		500,000	500,000
Classified Salaries	2000		1,300,000		1,300,000	1,300,000
Employee Benefits	3000		1,039,688		1,039,688	1,039,688
<b>Supplies &amp; Materials</b>	<b>4000</b>					
Software	4100					
Books, Magazines, & Periodicals	4200					
Instructional Supplies & Materials	4300					
Noninstructional Supplies & Mtrls	4400					
<b>Total Supplies and Materials</b>		0	0	0	933,596	933,596
Other Operating Expenses and Services	5000				0	0
Capital Outlay	6000					
Library Books	6300				0	0
Equipment	6400					
Equipment - Additional	6410					
Equipment - Replacement	6420					
<b>Total Capital Outlay</b>						
Other Outgo	7000	0	0	0	0	0
<b>Total Expenditures</b>		0	2,839,688	0	2,839,688	3,773,284
<b>Ending Balance</b>					0	

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of Education Protection Account**

For Actual Year: 2017-2018

District ID: 260

Name: SONOMA

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

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Pension Costs**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 260

Name: SONOMA

Fiscal Year	STRS		PERS		Total	Increase		Rate
	Amount		Amount			Amount		
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