

CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q  
CERTIFY QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2014-2015

District: (240) NAPA

Quarter Ended: (Q1) Sep 30, 2014

Your Quarterly Data is Certified for this quarter.

**Chief Business Officer**

**CBO Name:** JEANINE HAWK

**CBO Phone:** 707-256-7175

**CBO Signature:**

**Date Signed:**

*Jeanine Hawk*  
11/6/14

**Chief Executive Officer Name:** RONALD KRAFT PhD

**CEO Signature:**

**Date Signed:**

*Ronald Kraft*  
11/6/14

**Electronic Cert Date:** 11/05/2014

**District Contact Person**

**Name:** Glenna R. Aguada

**Title:** Controller

**Telephone:** 707-256-7181

**Fax:** 707-256-7189

**E-Mail:** gaguada@napavalley.edu

California Community Colleges, Chancellor's Office  
Fiscal Services Unit  
1102 Q Street, Suite 4554  
Sacramento, California 95814-6511

Send questions to:

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**CALIFORNIA COMMUNITY COLLEGES  
 CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q  
 VIEW QUARTERLY DATA**

CHANGE THE PERIOD

Fiscal Year: 2014-2015

Quarter Ended: (Q1) Sep 30, 2014

District: (240) NAPA

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-2015
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>A. Revenues:</b>					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	30,232,252	32,122,013	33,140,440	33,718,304
A.2	Other Financing Sources (Object 8900)	1,144,510	1,135,855	1,398,003	1,484,691
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>31,376,762</b>	<b>33,257,868</b>	<b>34,538,443</b>	<b>35,202,995</b>
<b>B. Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	31,678,112	30,572,079	32,150,819	35,092,703
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,238,159	1,163,105	1,071,613	1,234,691
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>32,916,271</b>	<b>31,735,184</b>	<b>33,222,432</b>	<b>36,327,394</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>-1,539,509</b>	<b>1,522,684</b>	<b>1,316,011</b>	<b>-1,124,399</b>
<b>D. Fund Balance, Beginning</b>					
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>4,999,954</b>	<b>3,460,445</b>	<b>4,983,129</b>	<b>6,301,761</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>3,460,445</b>	<b>4,983,129</b>	<b>6,299,140</b>	<b>5,177,362</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	10.5%	15.7%	19%	14.3%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	5,458	5,417	5,548	5,548
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

Line	Description	As of the specified quarter ended for each fiscal year			
		2011-12	2012-13	2013-14	2014-2015
H.1	Cash, excluding borrowed funds		-1,496,922	646,816	884,681
H.2	Cash, borrowed funds only		1,496,922	0	0
H.3	<b>Total Cash (H.1 + H.2)</b>	<b>6,302,684</b>	<b>0</b>	<b>646,816</b>	<b>884,681</b>

**IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	33,783,304	33,718,304	4,079,821	12.1%
I.2	Other Financing Sources (Object 8900)	1,484,691	1,484,691	278,659	18.8%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	<b>35,267,995</b>	<b>35,202,995</b>	<b>4,358,480</b>	<b>12.4%</b>
<b>J. Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	35,092,703	35,092,703	7,846,220	22.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,234,691	1,234,691	278,264	22.5%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>36,327,394</b>	<b>36,327,394</b>	<b>8,124,484</b>	<b>22.4%</b>
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-1,059,399</b>	<b>-1,124,399</b>	<b>-3,766,004</b>	
L.	<b>Adjusted Fund Balance, Beginning</b>	<b>6,301,761</b>	<b>6,301,761</b>	<b>6,301,761</b>	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	<b>5,242,362</b>	<b>5,177,362</b>	<b>2,535,757</b>	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	14.4%	14.3%		

V. Has the district settled any employee contracts during this quarter? **NO**

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

YYYY-YY	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<b>a. SALARIES:</b>								
Year 1:								
Year 2:								
Year 3:								
<b>b. BENEFITS:</b>								
Year 1:								
Year 2:								
Year 3:								

\* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**  
 This year? **NO**  
 Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

**CALIFORNIA COMMUNITY COLLEGES  
 CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q**  
**ENTER OR EDIT CURRENT DATA**

**Record Updated**

CHANGE THE PERIOD

Fiscal Year: 2014-2015

District: (240) NAPA

Quarter Ended: (Q1) Sep 30, 2014

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Projected Actuals as of June 30 (Col. 4)
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>Closed for edits after Nov 16, 2014</b>					
<b>A. Revenues:</b>					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	33,783,304	33,718,304	4,079,821	33,718,304
A.2	Other Financing Sources (Object 8900)	1,484,691	1,484,691	278,659	1,484,691
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>35,267,995</b>	<b>35,202,995</b>	<b>4,358,480</b>	<b>35,202,995</b>
<b>B. Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	35,092,703	35,092,703	7,846,220	35,092,703
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,234,691	1,234,691	278,264	1,234,691
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>36,327,394</b>	<b>36,327,394</b>	<b>8,124,484</b>	<b>36,327,394</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>-1,059,399</b>	<b>-1,124,399</b>	<b>-3,766,004</b>	<b>-1,124,399</b>
<b>D. Fund Balance, Beginning</b>					
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>6,301,761</b>	<b>6,301,761</b>	<b>6,301,761</b>	<b>6,301,761</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>5,242,362</b>	<b>5,177,362</b>	<b>2,535,757</b>	<b>5,177,362</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	14.4%	14.3%	31.2%	14.3%

SAVE EDITS >>

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	5,548
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

	Amount as of the Specified Quarter Ended	
H.1	Cash, excluding borrowed funds	884,681
H.2	Cash, borrowed funds only	0
H.3	<b>Total Cash (H.1 + H.2)</b>	<b>884,681</b>

IV. Has the district settled any employee contracts during this quarter?  Yes  No

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Permanent Academic		Temporary		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<b>a. SALARIES:</b>								
Year 1:								
Year 2:								
Year 3:								
<b>b. BENEFITS:</b>								
Year 1:								
Year 2:								
Year 3:								

\* As specified in Collective Bargaining Agreement or other Employment Contract

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c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

November 13, 2014, Regular Meeting

Agenda Item 7.3

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V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

Yes  No

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

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VI. Does the district have significant fiscal problems that must be addressed?

This year?  Yes  No  
Next year?  Yes  No

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

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