

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-31 IQ
VIEW QUARTERLY DATA**

CHANGE THE PERIOD

Fiscal Year: 2022-2023

District: (240) NAPA

Quarter Ended: (Q2) Dec 31, 2022

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	40,801,120	41,957,320	43,753,123	45,654,114
A.2	Other Financing Sources (Object 8900)	200,000	2,160,964	1,373,830	1,293,510
A.3	Total Unrestricted Revenue (A.1 + A.2)	41,001,120	44,118,284	45,126,953	46,947,624
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	40,933,580	42,206,482	42,743,698	44,759,903
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	0	2,052,712	1,450,257	1,801,149
B.3	Total Unrestricted Expenditures (B.1 + B.2)	40,933,580	44,259,194	44,193,955	46,561,052
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	67,540	-140,910	932,998	386,572
D.	Fund Balance, Beginning	3,083,750	4,651,290	3,478,108	4,411,105
D.1	Prior Year Adjustments + (-)	1,500,000	-1,032,272	-85	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	4,583,750	3,619,018	3,478,023	4,411,105
E.	Fund Balance, Ending (C. + D.2)	4,651,290	3,478,108	4,411,021	4,797,677
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	11.4%	7.9%	10%	10.3%

II. Annualized Attendance FTES:

		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
G.1	Annualized FTES (excluding apprentice and non-resident)	4,613.00	4,021.44	3,304.47	3,122.39

III. Total General Fund Cash Balance (Unrestricted and Restricted)

		As of the specified quarter ended for each fiscal year			
		2019-20	2020-21	2021-22	2022-23
H.1	Cash, excluding borrowed funds		12,916,597	13,852,586	23,259,487
H.2	Cash, borrowed funds only		0	3,700,000	0
H.3	Total Cash (H.1+ H.2)	8,947,348	12,916,597	17,552,586	23,259,487

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)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	45,654,114	45,654,114	26,049,212	57.1%
I.2	Other Financing Sources (Object 8900)	1,293,510	1,293,510	813,159	62.9%
I.3	Total Unrestricted Revenue (I.1 + I.2)	46,947,624	46,947,624	26,862,371	57.2%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	44,759,903	44,759,903	19,573,108	43.7%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,801,149	1,801,149	560,270	31.1%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	46,561,052	46,561,052	20,133,378	43.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	386,572	386,572	6,728,993	
L	Adjusted Fund Balance, Beginning	4,411,105	4,411,105	4,411,105	
L.1	Fund Balance, Ending (C. + L.2)	4,797,677	4,797,677	11,140,098	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	10.3%	10.3%		

V. Has the district settled any employee contracts during this quarter?

NO

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?

This year?
Next year?

NO
NO

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