

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: NAPA

District Code: 240

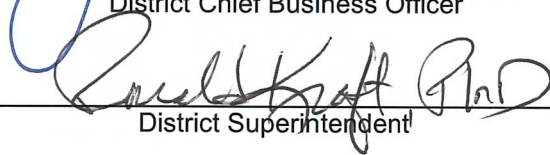
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/26/15

Date



District Superintendent

10/26/15

Date

Contact: JEANINE HAWK

(707) 256--717

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, 2015. Please submit the report to :

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	6,239,384	6,239,384		6,239,384
Other	1300	4,433,517	4,300,285	133,232	4,433,517
Total Instructional Salaries		10,672,901	10,539,669	133,232	10,672,901
Non-Instructional Salaries					
Contract or Regular	1200		2,808,806	183,354	2,992,160
Other	1400		265,738	23,470	289,208
Total Non-Instructional Salaries		0	3,074,544	206,824	3,281,368
Total Academic Salaries		10,672,901	13,614,213	340,056	13,954,269
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,085,944	784,712	5,870,656
Other	2300		573,464	155,340	728,804
Total Non-Instructional Salaries		0	5,659,408	940,052	6,599,460
Instructional Aides					
Regular Status	2200	694,149	694,149		694,149
Other	2400	259,094	253,388	5,706	259,094
Total Instructional Aides		953,243	947,537	5,706	953,243
Total Classified Salaries		953,243	6,606,945	945,758	7,552,703
Employee Benefits	3000	3,223,806	6,908,291	399,041	7,307,332
Supplies and Materials	4000		788,663	176,579	965,242
Other Operating Expenses	5000	480,647	3,476,854	923,225	4,400,079
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,330,597	31,394,966	2,784,659	34,179,625

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
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	388,810	388,810		388,810
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		625,092		625,092
Objects to Exclude	Object Code				
Rents and Leases	5060		105,683		105,683
Lottery Expenditures					
Academic Salaries	1000		11,344		11,344
Classified Salaries	2000		50,036		50,036
Employee Benefits	3000		8,680		8,680
Supplies and Materials	4000				
Software	4100		650		650
Books, Magazines, & Periodicals	4200		197		197
Instructional Supplies & Materials	4300		24,134		24,134
Noninstructional, Supplies & Materials	4400		18,560		18,560
Total Supplies and Materials		0	43,541	0	43,541
Other Operating Expenses and Services	5000		728,741		728,741

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		5,545		5,545
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	5,545	0	5,545
Other Outgo	7000				0
Total Exclusions		388,810	1,967,472	0	1,967,472
Total for ECS 84362, 50% Law		14,941,787	29,427,494	2,784,659	32,212,153
Percent of CEE (Instructional Salary Cost / Total CEE)		50.77%	100.00%		
50% of Current Expense of Education			14,713,747		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,941,787	29,427,494	2,784,659	32,212,153
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,330,597	31,394,966	2,784,659	34,179,625
Capital Expenditures	6000	19,862	155,256	119,996	275,252
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,350,459	31,550,222	2,904,655	34,454,877

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	87,388		87,388
In County Treasury	9112	6,083,586		6,083,586
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	200,000		200,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,197,448		3,197,448
Due from Other Funds	9140	1,564,901	957,361	2,522,262
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	208,781	18,577	227,358
TOTAL ASSETS		11,342,104	975,938	12,318,042
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,749,754	760,058	2,509,812
Accrued Salaries and Wages Payable	9520	658,671		658,671
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	778,441	123,108	901,549
Temporary Loans	9550	232,033		232,033
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,090,090	90,150	3,180,240
TOTAL LIABILITIES		6,508,989	973,316	7,482,305

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,873,804		1,873,804
Restricted Fund Balance	9752	365,769	2,622	368,391
Committed Fund Balance	9753	254,608		254,608
Assigned Fund Balance	9754	208,780		208,780
Total Designated Fund Balance		2,702,961	2,622	2,705,583
Uncommitted Fund Balance	9790	2,130,154		2,130,154
TOTAL FUND EQUITY		4,833,115	2,622	4,835,737
TOTAL LIABILITIES AND FUND EQUITY		11,342,104	975,938	12,318,042

- 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, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		8,502,088	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140		55,028	
TOTAL ASSETS		0	8,557,116	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			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		8,557,116	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	8,557,116	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	8,557,116	0
TOTAL LIABILITIES AND FUND EQUITY		0	8,557,116	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			44,505			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			104,392			
Due from Other Funds	9140			34,529			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	183,426	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,376			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			181,297			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	182,673	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
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	0
Uncommitted Fund Balance	9790	0	0	753	0	0	0
TOTAL FUND EQUITY		0	0	753	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	183,426	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,286,604		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	36,642		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		1,323,246	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	128,252		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	45,507		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	256,009		
TOTAL LIABILITIES		429,768	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	256,009		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		256,009	0	0
Uncommitted Fund Balance	9790	637,469		
TOTAL FUND EQUITY		893,478	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,323,246	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		3,223,649
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	3,223,649

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		3,223,649
Total Designated Fund Balance		0	3,223,649
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,223,649
TOTAL LIABILITIES AND FUND EQUITY		0	3,223,649

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	111,268	24,562		9,049				1,194,953
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								1,864,460
Accounts Receivable	9130	297			257,287				23,244
Due from Other Funds	9140	13,924	2,330						306
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	501							
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		125,990	26,892	0	266,336	0	0	0	3,082,963

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	335			12,672				199
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	171	1		253,664				944,987
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	17,095	6,570						
Total Current Liabilities and Deferred Revenue		17,601	6,571	0	266,336	0	0	0	945,186
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								1,864,460
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	1,864,460
TOTAL LIABILITIES	968	17,601	6,571	0	266,336	0	0	0	2,809,646

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								273,317
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	273,317
Uncommitted(Unrestricted) Fund Balance	9790	108,389	20,321						
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		108,389	20,321	0	0	0	0	0	273,317
TOTAL LIABILITIES AND FUND EQUITY		125,990	26,892	0	266,336	0	0	0	3,082,963

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	6,994	561,662	568,656
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		18,957	18,957
Student Financial Aid	8150	19,628	155,166	174,794
Veterans Education	8160	2,020		2,020
Vocational and Technical Education Act (VATEA)	8170		201,493	201,493
Other Federal Revenues	8190		1,543,494	1,543,494
Total Federal Revenues	8100	28,642	2,480,772	2,509,414
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	36,384		36,384
State General Apportionment	8612	993,589		993,589
Other General Apportionment	8613	68,375		68,375
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		467,242	467,242
Disabled Students Programs and Services(DSPS)	8623		1,071,542	1,071,542
Temporary Assistance for Needy Families (TANF)	8624		18,957	18,957
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		104,891	104,891
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,220,497	2,220,497

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	4,062,792		4,062,792
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		213,373	213,373
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	125,850		125,850
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	842,342	112,935	955,277
State Mandated Costs	8685	399,885		399,885
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,120		6,120
Total State Revenues	8600	6,535,337	4,209,437	10,744,774

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	23,721,815		23,721,815
Tax Allocation, Supplemental Roll	8812	457,346		457,346
Tax Allocation, Unsecured Roll	8813	974,465		974,465
Prior Years Taxes	8816	20,769		20,769
Education Revenues Augmentation Fund (ERAF)	8817	(3,426,603)		(3,426,603)
Redevelopment Agency Funds - Pass Through	8818	130,606		130,606
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	34,819	75,846	110,665
Contract Services	8830			
Contract Instructional Services	8831	134,427		134,427
Other Contract Services	8832		133,135	133,135
Sales and Commissions	8840	828		828
Rentals and Leases	8850	148,883		148,883
Interest and Investment Income	8860	29,735		29,735
Student Fees and Charges	8870			
Community Services Classes	8872	751,879	35,274	787,153
Dormitory	8873			0
Enrollment	8874	2,231,925		2,231,925
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		194,908	194,908
Instructional Materials Fees and Sales of Materials	8877	519,239		519,239
Insurance	8878	8,166		8,166
Student Records	8879	33,021		33,021
Nonresident Tuition	8880	278,903		278,903
Parking Services and Public Transportation	8881		152,009	152,009
Other Student Fees and Charges	8885	12,495	121,189	133,684
Other Local Revenues	8890	641,203	89,053	730,256
Total Local Revenues	8800	26,703,921	801,414	27,505,335
Total Revenues		33,267,900	7,491,623	40,759,523

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	18,100		18,100
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,263,902	29,062	1,292,964
Total Other Financing Sources	8900	1,282,002	29,062	1,311,064
Total Revenues and Other Financing Sources		34,549,902	7,520,685	42,070,587

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

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	280,702	24,728	47,044	9,297		361,771
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	6,678					6,678
Biological Sciences	0400	720,987	1,682	34,898	85,719		843,286
Business and Management	0500	490,969	7,910	11,936	1,107		511,922
Communications	0600	18,208					18,208
Computer and Information Science	0700	258,518	2,986	3,058			264,562
Education	0800	1,106,058	12,921	16,617	6,738		1,142,334
Engineering and Related Industrial Technology	0900	546,860	16,315	58,891	37,500		659,566
Fine and Applied Arts	1000	1,419,649	84,262	84,158	200,768		1,788,837
Foreign language	1100	327,723		1,942			329,665
Health	1200	2,050,813	207,219	146,009	59,467		2,463,508
Consumer Education And Home Economics	1300	248,738	10,055	6,803			265,596
Law	1400						0
Humanities(Letters)	1500	1,934,655	34,795	1,826	847		1,972,123
Library Science	1600						0
Mathematics	1700	1,551,171	40,575	5,551	23,263		1,620,560
Military Studies	1800						0
Physical Sciences	1900	790,941	11,081	73,537	199,829		1,075,388
Psychology	2000	213,415					213,415
Public Affairs and Services	2100	799,271	234,342	451,221	1,196		1,486,030
Social Sciences	2200	855,893		858			856,751
Commercial Services	3000						0
Interdisciplinary Studies	4900	847,433	(128,528)	478,367			1,197,272
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	388,810					388,810
Sub-Total Instructional Activites		14,857,492	560,343	1,422,716	625,731		17,466,282
Total Expenditures for GF Activities*		15,014,260	18,672,245	7,005,352	1,658,300	1,186,455	43,536,612

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

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		2,231,361	216,640	266,042		2,714,043
Course and Curriculum Development	6020		325,922	120,774	16,139		462,835
Academic / Faculty Senate	6030		138,746	3,221	1,283		143,250
Other Instructional Administration & Governance	6090		106,863	68,309	42,918		218,090
Total Instructional Admin. & Governance		0	2,802,892	408,944	326,382	0	3,538,218
Instructional Support Services	6100						
Learning Center	6110		176,664	2,897	2,516		182,077
Library	6120		546,570	69,369	19,556		635,495
Media	6130		189,960	2,699			192,659
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		30,748		431		31,179
Total Instructional Support Services		0	943,942	74,965	22,503	0	1,041,410
Admissions and Records	6200		695,021	17,613			712,634
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,143,053	1,635			1,144,688
Matriculation and Student Assessment	6320		359,822	34,723	19,636		414,181
Transfer Programs	6330		355,907	8,448			364,355
Career Guidance	6340		5,457	4,685			10,142
Other Student Counseling and Guidance	6390		9,088				9,088
Total Student Counseling and Guidance		0	1,873,327	49,491	19,636	0	1,942,454

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

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						0
Disabled Student Programs and Services (DSPS)	6420		308,837	690,048	303,053		1,301,938
Extended Opportunity Programs and Services (EOPS)	6430		417,366	29,368		41,159	487,893
Health Services	6440		227,950	13,627	1,063		242,640
Student Personnel Administration	6450		5,377				5,377
Financial Aid Administration	6460		810,489	36,120	2,243		848,852
Job Placement Services	6470		30,567				30,567
Veterans Services	6480			3,032			3,032
Miscellaneous Student Services	6490		969,805	73,120		45,441	1,088,366
Total Other Student Services		0	2,770,391	845,315	306,359	86,600	4,008,665
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		308,533	183,450	6,862		498,845
Custodial Services	6530		907,261	87,993	1,452		996,706
Grounds Maintenance and Repairs	6550		81,620	71,042	605		153,267
Utilities	6570			685,539			685,539
Other Operations and Maintenance of Plant	6590		232,930	171,999	5,795		410,724
Total Operation and Maintenance of Plant	6500	0	1,530,344	1,200,023	14,714	0	2,745,081
Planning, Policymaking and Coordinations	6600		1,011,924	298,827	3,126		1,313,877

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

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

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		178,795	81,472	2,277		262,544
Fiscal Operations	6720		1,110,384	108,778	1,579		1,220,741
Human Resources Management	6730		570,081	42,576	5,578		618,235
Noninstruct Staff Retirees' Benefits & Retirement *	6740		625,185				625,185
Staff Development	6750			5,203			5,203
Staff Diversity	6760						0
Logistical Services	6770		660,252	723,063	4,970		1,388,285
Management Information Systems	6780		1,030,273	446,709	194,533		1,671,515
Other General Institutional Support Services	6790		94,735	6,651	8,343		109,729
Total General Institutional Support Services	6700	0	4,269,705	1,414,452	217,280	0	5,901,437
Community Services & Economic Development	6800						
Community Recreation	6810			38			38
Community Service Classes	6820	141,338	390,064	559,750	457		1,091,609
Community Use of Facilities	6830		109,907	17,140	1,895		128,942
Economic Development	6840		650,464	105,518	1,099		757,081
Other Community Services & Economic Development	6890		17,188	49,737			66,925
Total Community Services	6800	141,338	1,167,623	732,183	3,451	0	2,044,595

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

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		8,453	64,458			72,911
Child Development Centers	6920		110,545	14,385			124,930
Farm Operations	6930		26,056				26,056
Food Services	6940		57,009	19,966			76,975
Parking	6950		98,591	81,904	1,017		181,512
Student and Co-Curricular Activities	6960		513,234	299,671	2,295		815,200
Student Housing	6970						0
Other Ancillary Services	6990		132,772				132,772
Total Ancillary Services	6900	0	946,660	480,384	3,312	0	1,430,356
Auxiliary Operations	7000						
Contract Education	7010	15,430	70,091	4,870			90,391
Other Auxiliary Operations	7090		1,135	1,000		6,595	8,730
Total Auxiliary Operations	7000	15,430	71,226	5,870	0	6,595	99,121

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

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		28,847	54,569	115,806		199,222
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,074,902	1,074,902
Student Aid	7320					18,358	18,358
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,093,260	1,093,260
Sub-Total Non-Instructional Activites		156,768	18,111,902	5,582,636	1,032,569	1,186,455	26,070,330
Total Expenditures General Fund: activities *		15,014,260	18,672,245	7,005,352	1,658,300	1,186,455	43,536,612

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$44,490,217
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	5,541.60		
	2. 2014-2015 Second Period Actual FTES	5,651.65		
	3. 2014-2015 Population change factor (C2/C1)	1.0199		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$47,108,919
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$47,108,919
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$47,108,919
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,909,490
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			126,842
C.	Local Property taxes			20,272,937
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			3,350
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2015-2016 Appropriations Subject to Limit			\$22,312,619

For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	28,642	30,278	2,480,772	2,543,138	2,509,414	2,573,416
State Revenues	8600	6,535,337	3,055,026	4,209,437	4,565,251	10,744,774	7,620,277
Local Revenues	8800	26,703,921	31,084,641	801,414	1,897,633	27,505,335	32,982,274
Total Revenues		33,267,900	34,169,945	7,491,623	9,006,022	40,759,523	43,175,967
EXPENDITURES:							
Academic Salaries	1000	14,087,499	14,765,575	1,182,491	1,492,594	15,269,990	16,258,169
Classified Salaries	2000	7,552,705	7,865,731	2,443,891	2,939,957	9,996,596	10,805,688
Employee Benefits	3000	7,307,332	8,064,284	1,112,587	1,524,841	8,419,919	9,589,125
Supplies and Materials	4000	965,241	948,990	484,256	661,762	1,449,497	1,610,752
Other Operating Expenses and Services	5000	4,734,301	4,348,895	821,554	882,967	5,555,855	5,231,862
Capital Outlay	6000	275,252	231,500	1,383,048	1,422,684	1,658,300	1,654,184
Total Expenditures		34,922,330	36,224,975	7,427,827	8,924,805	42,350,157	45,149,780
Excess /(Deficiency) of Revenues over Expenditures		(1,654,430)	(2,055,030)	63,796	81,217	(1,590,634)	(1,973,813)
Other Financing Sources	8900	1,282,002	1,378,500	29,062	40,000	1,311,064	1,418,500
Other Outgo	7000	1,093,597	1,181,500	92,858	121,217	1,186,455	1,302,717
Net Increase/(Decrease) in Fund Balance		(1,466,025)	(1,858,030)	0	0	(1,466,025)	(1,858,030)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,299,140	4,833,115	2,622	2,622	6,301,762	4,835,737
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,299,140		2,622		6,301,762	
Ending Fund Balance, June 30		4,833,115	2,975,085	2,622	2,622	4,835,737	2,977,707

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600			41,056	69,419		
Local Revenues	8800			8,587,444	10,056,300		
Total Revenues		0	0	8,628,500	10,125,719	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			6,945,000	4,187,838		
Debt Interest and Other Service Charges	7120			609,886	3,144,782		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	7,554,886	7,332,620	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(7,554,886)	(7,332,620)	0	0
Net Increase/Decrease in Fund Balance		0	0	1,073,614	2,793,099	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	7,483,502	8,557,116		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		7,483,502		0	
Ending Fund Balance, June 30		0	0	8,557,116	11,350,215	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					40,642	65,000
State Revenues	8600					735,250	802,059
Local Revenues	8800					151,431	252,640
Total Income		0	0	0	0	927,323	1,119,699
Expenditures							
Academic Salaries	1000					27,744	
Classified Salaries	2000					631,331	724,917
Employee Benefits	3000					283,215	403,742
Supplies and Materials	4000					40,285	41,500
Other Operating Expenses and Services	5000					5,522	2,990
Capital Outlay	6000						
Total Expenditures		0	0	0	0	988,097	1,173,149
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(60,774)	(53,450)
Other Financing Sources	8900					61,000	53,500
Other Outgo	7000			9,926			
Net Increase/(Decrease) in Fund Balance		0	0	(9,926)	0	226	50
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	9,926	0	527	753
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		9,926		527	
Ending Fund Balance, June 30		0	0	0	0	753	803

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	625					
Total Income		625	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,058					
Other Operating Expenses and Services	5000	5,396					
Capital Outlay	6000						
Total Expenditures		7,454	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(6,829)	0	0	0	0	0
Other Financing Sources	8900	5,500					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,329)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,329	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,329		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	294,166	683,923				
Local Revenues	8800	164,374	152,250				
Total Income		458,540	836,173	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	86,156	71,500				
Employee Benefits	3000	39,346	28,500				
Supplies and Materials	4000	3,728	5,500				
Other Operating Expenses and Services	5000	92,878	125,000				
Capital Outlay	6000	337,096	500,000				
Total Expenditures		559,204	730,500	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(100,664)	105,673	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(100,664)	105,673	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	994,142	893,478	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	994,142		0		0	
Ending Fund Balance, June 30		893,478	999,151	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
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
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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			15,915	15,600		
Other Financing Sources	8900			1,013,902	1,128,000		
Total Income		0	0	1,029,817	1,143,600		
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		
Net Profit or Loss		0	0	1,029,817	1,143,600		
Other Outgo	7000			1,013,902	1,128,000		
Net Increase/(Decrease) in Fund Balance		0	0	15,915	15,600		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,207,734	3,223,649		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,207,734			
Ending Fund Balance, June 30		0	0	3,223,649	3,239,249		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2014-2015

Budget Year: 2015-2016

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	7,882					
Local Revenues	8800	74,498	75,000	16,425	17,000		
Total Income		82,380	75,000	16,425	17,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	39,412	21,517				
Employee Benefits	3000	12,702	11,827				
Supplies and Materials	4000	7,277	10,000				
Other Operating Expenses and Services	5000	5,255	24,800	21,641	16,190		
Capital Outlay	6000	18,968	15,200				
Total Expenditures		83,614	83,344	21,641	16,190	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,234)	(8,344)	(5,216)	810	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,234)	(8,344)	(5,216)	810	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	109,623	108,389	25,537	20,321		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	109,623		25,537		0	
Ending Fund Balance, June 30		108,389	100,045	20,321	21,131	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2014-2015

Budget Year: 2015-2016

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
REVENUES:							
Federal Revenues	8100	6,390,997	6,560,930				
State Revenues	8600	557,605	574,333				
Local Revenues	8800	15	15				
Total Income		6,948,617	7,135,278	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	155,166	145,502				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	17,777	17,293				
Capital Outlay	6000						
Total Expenditures		172,943	162,795	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,775,674	6,972,483	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,775,674	6,972,483				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			273,317	300,000
Total Income		0	0	273,317	300,000
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	273,317	300,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	273,317	300,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	0	273,317
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	273,317	573,317

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	61,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,013,902
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,013,902

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		842,342			112,935	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	2,500	8,844		11,344		11,344
Classified Salaries	2000	50,036			50,036		50,036
Employee Benefits	3000	7,491	1,189		8,680		8,680
Supplies & Materials	4000						
Software	4100	650			650		650
Books, Magazines, & Periodicals	4200	197			197		197
Instructional Supplies & Materials	4300	24,225	(91)		24,134	112,935	137,069
Noninstructional Supplies & Mtrls	4400	12,146	6,414		18,560		18,560
Total Supplies and Materials		37,218	6,323	0	43,541	112,935	156,476
Other Operating Expenses and Services	5000	42,372	686,369		728,741		728,741
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		139,617	702,725	0	842,342	112,935	955,277
Ending Balance					0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			794,122		232,564	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100	13,661			13,661		13,661
Books, Magazines, & Periodicals	4200	617	2,233		2,850		2,850
Instructional Supplies & Materials	4300	46,512			46,512	232,564	279,076
Noninstructional Supplies & Mtrls	4400	16,222	6,732		22,954		22,954
Total Supplies and Materials		77,012	8,965	0	85,977	232,564	318,541
Other Operating Expenses and Services	5000	55,108	653,037		708,145		708,145
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		132,120	662,002	0	794,122	232,564	1,026,686
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 240

Name: NAPA

EPA Revenue	4,062,792
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	4,062,792	0	0	4,062,792
TOTAL		4,062,792	0	0	4,062,792

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 240

Name: NAPA

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	744,663	8.25%	1,207,985	11.44%		1,952,648	N/A	N/A
2014-15	917,434	8.88%	1,223,103	11.77%		2,140,537	187,889	9.62%
2015-16	1,352,170	10.73%	1,336,283	11.85%		2,688,453	547,916	25.60%
2016-17	1,522,779	12.58%	1,461,836	13.05%		2,984,615	296,162	11.02%
2017-18	1,863,997	14.43%	1,712,942	16.60%		3,576,939	592,324	19.85%
2018-19	2,375,824	16.28%	2,089,601	18.20%		4,465,425	888,486	24.84%
2019-20	2,886,817	18.13%	2,214,601	19.90%		5,101,418	635,993	14.24%
2020-21	3,397,717	19.10%	2,339,813	20.40%		5,737,530	636,112	12.47%

Does the district have a plan to fund these expenses through 2020-21?

No

Explain Yes or No

The District has developed a plan to fund these expenses through Fiscal Year 2018/19.