

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

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

Date

District Superintendent

Date

Contact: Robert Parker

(707) 256-7175

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, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 240

Name: NAPA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	6,984,049	6,984,049		6,984,049
Other	1300	4,256,292	4,265,186	110,318	4,375,504
Total Instructional Salaries		11,240,341	11,249,235	110,318	11,359,553
Non-Instructional Salaries					
Contract or Regular	1200		4,121,662	265,562	4,387,224
Other	1400		348,977	39,130	388,107
Total Non-Instructional Salaries		0	4,470,639	304,692	4,775,331
Total Academic Salaries		11,240,341	15,719,874	415,010	16,134,884
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		2,907,915	4,777,270	7,685,185
Other	2300		776,232	160,348	936,580
Total Non-Instructional Salaries		0	3,684,147	4,937,618	8,621,765
Instructional Aides					
Regular Status	2200	783,627	783,246		783,246
Other	2400	209,123	209,123		209,123
Total Instructional Aides		992,750	992,369	0	992,369
Total Classified Salaries		992,750	4,676,516	4,937,618	9,614,134
Employee Benefits	3000	3,547,210	7,774,761	455,796	8,230,557
Supplies and Materials	4000		578,651	127,286	705,937
Other Operating Expenses	5000	726,768	5,400,771	310,287	5,711,058
Equipment Replacement	6420		5,846		5,846
Total Expenditures Prior to Exclusions		16,507,069	34,156,419	6,245,997	40,402,416

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		30,248	4,325	34,573
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		783,246		783,246
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100		989		989
Books, Magazines, & Periodicals	4200		191		191
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	1,180	0	1,180
Other Operating Expenses and Services	5000		55,606	150	55,756

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		3,589		3,589
Equipment	6400				
Equipment - Additional	6410		517,986		517,986
Equipment - Replacement	6420				0
Total Equipment		0	517,986	0	517,986
Total Capital Outlay		0	521,575	0	521,575
Other Outgo	7000				0
Total Exclusions		0	1,391,855	4,475	1,396,330
Total for ECS 84362, 50% Law		16,507,069	32,764,564	6,241,522	39,006,086
Percent of CEE (Instructional Salary Cost / Total CEE)		50.38%	100.00%		
50% of Current Expense of Education			16,382,282		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,507,069	32,764,564	6,241,522	39,006,086
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,507,069	34,156,419	6,245,997	40,402,416
Capital Expenditures	6000	97,076	518,178	32,975	551,153
Equipment Replacement (Back out)	6420		(5,846)	0	(5,846)
Total Unrestricted General Fund Expenditures		16,604,145	34,668,751	6,278,972	40,947,723

For Year Ended June 30, 2019

District ID: 240

Name: NAPA

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			0
In County Treasury	9112	45,761,113	(40,492,858)	5,268,255
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	201,985		201,985
Investments (at cost)	9120			0
Accounts Receivable	9130	5,880,848	2,457	5,883,305
Due from Other Funds	9140	5,523,069	41,423,896	46,946,965
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	168,417	25,915	194,332
TOTAL ASSETS		57,535,432	959,410	58,494,842
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,303,323	229,112	3,532,435
Accrued Salaries and Wages Payable	9520	771,283	333	771,616
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	44,426,838	631,870	45,058,708
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,147,075	108,501	5,255,576
TOTAL LIABILITIES		53,648,519	969,816	54,618,335

For Year Ended June 30, 2019

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			0
Restricted Fund Balance	9752		85,174	85,174
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	85,174	85,174
Uncommitted Fund Balance	9790	2,972,679		2,972,679
TOTAL FUND EQUITY		2,972,679	85,174	3,057,853
TOTAL LIABILITIES AND FUND EQUITY		56,621,198	1,054,990	57,676,188

- 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, 2019

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		10,383,727	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140		147,502	
TOTAL ASSETS		0	10,531,229	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		144,502	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	144,502	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, 2019

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		10,386,731	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	10,386,731	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	10,386,731	0
TOTAL LIABILITIES AND FUND EQUITY		0	10,531,233	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, 2019

District ID: 240

Name: NAPA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			256,450			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			122,279			
Due from Other Funds	9140			2,882,558			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	3,261,287	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			11,746			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			4,352,325			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	4,364,071	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, 2019

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	(1,102,665)	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	(1,102,665)	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	(1,102,665)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,261,406	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,308,313		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	1,118,173		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		2,426,486	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	4,014		
TOTAL LIABILITIES		4,014	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	2,422,473		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,422,473	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,422,473	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,426,487	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 240

Name: NAPA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2019

District ID: 240

Name: NAPA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2019

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, 2019

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		1,838,116
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		1,500,000
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	3,338,116

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	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		49
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	49
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	49

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 240

Name: NAPA

Description	CA (Object)	61 Self-Insurance Fund	69 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		3,338,117
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	3,338,117
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,338,117
TOTAL LIABILITIES AND FUND EQUITY		0	3,338,166

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	111,721	41,706		1,187,716				953,164
Cash With Fiscal Agents	9113								67,579
Revolving Cash Accounts	9114								3,225,881
Investments (at cost)	9120								
Accounts Receivable	9130	(31,962)			781,722				12,036
Due from Other Funds	9140	74,160	1,077		1,724,092				1,625,701
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	0	0	0	0	0	0
TOTAL ASSETS		153,919	42,783	0	3,693,530	0	0	0	5,884,361

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	5,615	2,532		291,484				6,971
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	24,062	20,748		2,986,489				3,154,739
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	17,360	5,686						4,615
Total Current Liabilities and Deferred Revenue		47,037	28,966	0	3,277,973	0	0	0	3,166,325
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				389,574				
Total Long-Term Liabilities		0	0	0	389,574	0	0	0	0
TOTAL LIABILITIES	968	47,037	28,966	0	3,667,547	0	0	0	3,166,325

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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								
Restricted Fund Balance	9752	106,894	13,817		27,482				222,350
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		106,894	13,817	0	27,482	0	0	0	222,350
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		106,894	13,817	0	27,482	0	0	0	222,350
TOTAL LIABILITIES AND FUND EQUITY		153,931	42,783	0	3,695,029	0	0	0	3,388,675

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		1,341,716	1,341,716
Workforce Investment Act	8130		76,443	76,443
Temporary Assistance for Needy Families (TANF)	8140		32,135	32,135
Student Financial Aid	8150	11,255		11,255
Veterans Education	8160	2,250		2,250
Vocational and Technical Education Act (VATEA)	8170		190,365	190,365
Other Federal Revenues	8190		453,587	453,587
Total Federal Revenues	8100	13,505	2,094,246	2,107,751
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	290,858		290,858
State General Apportionment	8612	551,961		551,961
Other General Apportionment	8613	64,974		64,974
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		614,203	614,203
Disabled Students Programs and Services(DSPS)	8623		985,118	985,118
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		155,616	155,616
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,739,972	3,739,972

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	482,853		482,853
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		35,599	35,599
Other Reimbursable Categorical Programs	8652		94,769	94,769
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	122,688		122,688
Timber Yield Tax	8672	1,642		1,642
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	828,088	354,292	1,182,380
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686	155,000		155,000
Other State Revenues	8690		470,674	470,674
Total State Revenues	8600	2,498,064	6,450,243	8,948,307

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	30,658,014		30,658,014
Tax Allocation, Supplemental Roll	8812	893,849		893,849
Tax Allocation, Unsecured Roll	8813	1,007,219		1,007,219
Prior Years Taxes	8816	34,576		34,576
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	118,247	38,175	156,422
Sales and Commissions	8840	100		100
Rentals and Leases	8850	156,726		156,726
Interest and Investment Income	8860	121,896		121,896
Student Fees and Charges	8870			
Community Services Classes	8872	666,282	55,266	721,548
Dormitory	8873			0
Enrollment	8874	2,285,510		2,285,510
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		194,937	194,937
Instructional Materials Fees and Sales of Materials	8877	367,113		367,113
Insurance	8878	7,321		7,321
Student Records	8879	51,097		51,097
Nonresident Tuition	8880	341,114		341,114
Parking Services and Public Transportation	8881		411,491	411,491
Other Student Fees and Charges	8885	11,053	30,453	41,506
Other Local Revenues	8890	281,846	73,939	355,785
Total Local Revenues	8800	37,001,963	804,261	37,806,224
Total Revenues		39,513,532	9,348,750	48,862,282

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	235		235
Proceeds of Long-Term Debt	8940		8,344	8,344
Incoming Transfers -- (8970/8981/8982/8983)	898#	371,881		371,881
Total Other Financing Sources	8900	372,116	8,344	380,460
Total Revenues and Other Financing Sources		39,885,648	9,357,094	49,242,742

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	365,811	52,154	59,752	95,165		572,882
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	3,423					3,423
Biological Sciences	0400	773,874	30,329	42,470	732		847,405
Business and Management	0500	304,880		3,603			308,483
Communications	0600	17,486	1,217				18,703
Computer and Information Science	0700	181,046	1,360				182,406
Education	0800	1,163,229	53,068	25,568	15,109		1,256,974
Engineering and Related Industrial Technology	0900	848,483	30,403	87,717	24,999		991,602
Fine and Applied Arts	1000	1,479,328	283,271	154,651	44,147		1,961,397
Foreign language	1100	377,168	16,636	2,887			396,691
Health	1200	2,317,384	494,297	136,612	95,277		3,043,570
Consumer Education And Home Economics	1300	381,752	16,471	43,747	62,500		504,470
Law	1400						0
Humanities(Letters)	1500	1,988,626	38,104	4,062	8,965		2,039,757
Library Science	1600	74					74
Mathematics	1700	1,798,464	162,619	1,297			1,962,380
Military Studies	1800						0
Physical Sciences	1900	1,029,430	30,471	22,155			1,082,056
Psychology	2000	221,325		532			221,857
Public Affairs and Services	2100	851,092	262,387	172,253	218		1,285,950
Social Sciences	2200	995,547	33,131	6,137			1,034,815
Commercial Services	3000						0
Interdisciplinary Studies	4900	726,284	67,452	487,324	11,439		1,292,499
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	(54,343)					(54,343)
Sub-Total Instructional Activites		15,770,363	1,573,370	1,250,767	358,551		18,953,051
Total Expenditures for GF Activities*		15,946,643	24,683,828	8,224,999	1,296,397	167,382	50,319,249

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		3,149,425	306,363	56,728		3,512,516
Course and Curriculum Development	6020		426,981	278,887	339,839		1,045,707
Academic / Faculty Senate	6030		300,323	2,321			302,644
Other Instructional Administration & Governance	6090		250,145				250,145
Total Instructional Admin. & Governance		0	4,126,874	587,571	396,567	0	5,111,012
Instructional Support Services	6100						
Learning Center	6110	17,674	233,950	13,821			265,445
Library	6120		782,635	61,371	24,891		868,897
Media	6130		227,775	47			227,822
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		146,163	330			146,493
Total Instructional Support Services		17,674	1,390,523	75,569	24,891	0	1,508,657
Admissions and Records	6200		924,836	73,521			998,357
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,177,907	38,962	455		2,217,324
Matriculation and Student Assessment	6320		548,390	13,300			561,690
Transfer Programs	6330		296,163	16,532	1,477		314,172
Career Guidance	6340			54,917			54,917
Other Student Counseling and Guidance	6390		181,800				181,800
Total Student Counseling and Guidance		0	3,204,260	123,711	1,932	0	3,329,903

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		654,582	185,962	8,144		848,688
Extended Opportunity Programs and Services (EOPS)	6430		613,076	29,508		78,612	721,196
Health Services	6440		326,980	27,030			354,010
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,098,903	71,536	16,017		1,186,456
Job Placement Services	6470						0
Veterans Services	6480			6,268			6,268
Miscellaneous Student Services	6490		1,234,917	241,850			1,476,767
Total Other Student Services		0	3,928,458	562,154	24,161	78,612	4,593,385
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		315,947	138,357	55,998		510,302
Custodial Services	6530		1,247,150	74,389	1,702		1,323,241
Grounds Maintenance and Repairs	6550		269,877	96,332	11,206		377,415
Utilities	6570			1,437,354			1,437,354
Other Operations and Maintenance of Plant	6590		274,019	287,541	24,906		586,466
Total Operation and Maintenance of Plant	6500	0	2,106,993	2,033,973	93,812	0	4,234,778
Planning, Policymaking and Coordinations	6600		1,263,988	409,029	5,558		1,678,575

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		204,413	141,830	2,085		348,328
Fiscal Operations	6720		819,028	213,186	1,079		1,033,293
Human Resources Management	6730		798,038	288,968	24,328		1,111,334
Noninstruct Staff Retirees' Benefits & Retirement *	6740		(74,656)				(74,656)
Staff Development	6750		13,294	16,818			30,112
Staff Diversity	6760						0
Logistical Services	6770		818,304	732,419	38,403		1,589,126
Management Information Systems	6780		1,201,405	1,142,397	289,851		2,633,653
Other General Institutional Support Services	6790		56,634	8,100			64,734
Total General Institutional Support Services	6700	0	3,836,460	2,543,718	355,746	0	6,735,924
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	141,255	346,393	196,699			684,347
Community Use of Facilities	6830		102,916	7,910			110,826
Economic Development	6840		659,473	80,225			739,698
Other Community Services & Economic Development	6890		13,746				13,746
Total Community Services	6800	141,255	1,122,528	284,834	0	0	1,548,617

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		26,776				26,776
Child Development Centers	6920		98,529	47,787	523		146,839
Farm Operations	6930		30,522				30,522
Food Services	6940		50,539				50,539
Parking	6950		110,863	65,848	2,204		178,915
Student and Co-Curricular Activities	6960		667,130	159,940	2,872		829,942
Student Housing	6970						0
Other Ancillary Services	6990		133,254	2,160			135,414
Total Ancillary Services	6900	0	1,117,613	275,735	5,599	0	1,398,947
Auxiliary Operations	7000						
Contract Education	7010	17,351	50,167	4,417			71,935
Other Auxiliary Operations	7090		2,367				2,367
Total Auxiliary Operations	7000	17,351	52,534	4,417	0	0	74,302

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		35,391		29,580		64,971
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						0
Student Aid	7320					41,766	41,766
Other Outgo	7390					47,004	47,004
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	88,770	88,770
Sub-Total Non-Instructional Activites		176,280	23,110,458	6,974,232	937,846	167,382	31,366,198
Total Expenditures General Fund: activities *		15,946,643	24,683,828	8,224,999	1,296,397	167,382	50,319,249

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$50,097,916
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	5,306.45		
	2. 2018-2019 Second Period Actual FTES	5,160.35		
	3. 2018-2019 Population change factor (C2/C1)	0.9725		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$50,595,952
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)			\$50,595,952
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$50,595,952
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			675,600
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			127,000
C.	Local Property taxes			34,200,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			15,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$35,017,600

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	13,505	26,600	2,094,246	2,511,986	2,107,751	2,538,586
State Revenues	8600	2,498,064	2,468,020	6,450,243	7,238,985	8,948,307	9,707,005
Local Revenues	8800	37,001,963	40,238,957	804,261	1,064,944	37,806,224	41,303,901
Total Revenues		39,513,532	42,733,577	9,348,750	10,815,915	48,862,282	53,549,492
EXPENDITURES:							
Academic Salaries	1000	16,134,887	16,434,846	1,560,197	2,672,054	17,695,084	19,106,900
Classified Salaries	2000	9,614,133	9,762,861	3,255,524	3,440,684	12,869,657	13,203,545
Employee Benefits	3000	8,230,559	8,590,739	1,835,171	1,975,815	10,065,730	10,566,554
Supplies and Materials	4000	705,936	1,004,852	480,106	662,961	1,186,042	1,667,813
Other Operating Expenses and Services	5000	5,645,194	5,435,801	1,393,763	1,508,217	7,038,957	6,944,018
Capital Outlay	6000	551,153	1,000,000	745,244	400,000	1,296,397	1,400,000
Total Expenditures		40,881,862	42,229,099	9,270,005	10,659,731	50,151,867	52,888,830
Excess /(Deficiency) of Revenues over Expenditures		(1,368,330)	504,478	78,745	156,184	(1,289,585)	660,662
Other Financing Sources	8900	372,116	1,617,016	8,344	41,827	380,460	1,658,843
Other Outgo	7000		2,121,494	167,382	197,993	167,382	2,319,487
Net Increase/(Decrease) in Fund Balance		(996,214)	0	(80,293)	18	(1,076,507)	18
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,079,964	3,083,750	120,575	40,282	4,200,539	3,124,032
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	4,079,964		120,575		4,200,539	
Ending Fund Balance, June 30		3,083,750	3,083,750	40,282	40,300	3,124,032	3,124,050

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			9,995,494	9,812,017		
Total Revenues		0	0	9,995,494	9,812,017	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						
Debt Interest and Other Service Charges	7120			9,468,190	9,812,017		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	9,468,190	9,812,017	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(9,468,190)	(9,812,017)	0	0
Net Increase/Decrease in Fund Balance		0	0	527,304	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	9,859,427	10,386,731		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,859,427		0	
Ending Fund Balance, June 30		0	0	10,386,731	10,386,731	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					38,509	5,177
State Revenues	8600					566,122	958,335
Local Revenues	8800					154,843	19,474
Total Income		0	0	0	0	759,474	982,986
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					769,938	68,301
Employee Benefits	3000					394,711	36,601
Supplies and Materials	4000					29,616	4,102
Other Operating Expenses and Services	5000					3,007	860,985
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,197,272	969,989
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(437,798)	12,997
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(437,798)	12,997
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	(664,867)	(1,102,665)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		(664,867)	
Ending Fund Balance, June 30		0	0	0	0	(1,102,665)	(1,089,668)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	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						
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
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
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: 2018-2019

Budget Year: 2019-2020

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	67,119	50,000				
Local Revenues	8800	365,403					
Total Income		432,522	50,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	467,824					
Capital Outlay	6000	115,726	50,000				
Total Expenditures		583,550	50,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(151,028)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(151,028)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,573,501	2,422,473	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,573,501		0		0	
Ending Fund Balance, June 30		2,422,473	2,422,473	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
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

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For Actual Year: 2018-2019

Budget Year: 2019-2020

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

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For Actual Year: 2018-2019

Budget Year: 2019-2020

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			41,955	41,955		
Other Financing Sources	8900						
Total Income		0	0	41,955	41,955		
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	41,955	41,955		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	41,955	41,955		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,296,162	3,338,117		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,296,162			
Ending Fund Balance, June 30		0	0	3,338,117	3,380,072		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	60,955	71,200	13,696	15,000		
Total Income		60,955	71,200	13,696	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	20,697	19,650				
Employee Benefits	3000	10,363	6,160				
Supplies and Materials	4000	4,756	7,000	416			
Other Operating Expenses and Services	5000	6,058	38,390	12,116	15,000		
Capital Outlay	6000						
Total Expenditures		41,874	71,200	12,532	15,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,081	0	1,164	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		19,081	0	1,164	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	87,813	106,894	12,653	13,817		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	87,813		12,653		0	
Ending Fund Balance, June 30		106,894	106,894	13,817	13,817	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	4,339,708	5,000,000				
State Revenues	8600	890,505	485,000				
Local Revenues	8800	24					
Total Income		5,230,237	5,485,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	134,617	35,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,311					
Capital Outlay	6000						
Total Expenditures		145,928	35,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,084,309	5,450,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,083,858	5,100,000				
Net Increase/(Decrease) in Fund Balance		451	350,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,031	27,482		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,031		0		0	
Ending Fund Balance, June 30		27,482	377,482	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			7,655,516	220,000
Total Income		0	0	7,655,516	220,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			8,173,443	220,000
Capital Outlay	6000				
Total Expenditures		0	0	8,173,443	220,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(517,927)	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(517,927)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	740,277	222,350
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		740,277	
Ending Fund Balance, June 30		0	0	222,350	222,350

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 240

Name: NAPA

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			828,088		354,292	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100	1,518	1,050		2,568		2,568
Books, Magazines, & Periodicals	4200	148	43		191	244,298	244,489
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400	8,836	7,227		16,063		16,063
Total Supplies and Materials		10,502	8,320	0	18,822	244,298	263,120
Other Operating Expenses and Services	5000	49,885	755,643	150	805,678	109,994	915,672
Capital Outlay							
Library Books	6300		3,588		3,588		3,588
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	3,588	0	3,588		3,588
Other Outgo	7000				0		0
Total Expenditures		60,387	767,551	150	828,088	354,292	1,182,380
Ending Balance					0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 240

Name: NAPA

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			828,088		354,292	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100	1,000			1,000		1,000
Books, Magazines, & Periodicals	4200	1,000			1,000		1,000
Instructional Supplies & Materials	4300	100,000			100,000	354,292	454,292
Noninstructional Supplies & Mtrls	4400	10,000	10,000	646,088	666,088		666,088
Total Supplies and Materials		112,000	10,000	646,088	768,088	354,292	1,122,380
Other Operating Expenses and Services	5000	50,000	10,000		60,000		60,000
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		162,000	20,000	646,088	828,088	354,292	1,182,380
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 240

Name: NAPA

EPA Revenue	482,853
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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	482,853	0	0	482,853
TOTAL		482,853	0	0	482,853

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 240

Name: NAPA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,140,233	1,135,022	2,275,255	N/A	N/A
2016-17	1,400,944	1,387,107	2,788,051	512,796	22.54%
2017-18	1,540,000	1,485,000	3,025,000	236,949	8.50%
2018-19	2,174,187	2,645,841	4,820,028	1,795,028	59.34%
2019-20	2,259,208	2,628,890	4,888,098	68,070	1.41%
2020-21	2,349,576	2,707,757	5,057,333	169,235	3.46%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
For future years the District estimates that anticipated increases in local property taxes will fund the increases.