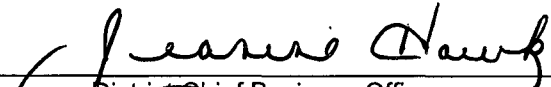


**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2013-2014)  
(Budget Report for Fiscal Year 2014-2015)

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

10/10/14

Date



District Superintendent

10/15/14

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 240

Name: NAPA

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	5,758,619	5,758,619		5,758,619
Other	1300	3,757,145	3,757,145	154,789	3,911,934
<b>Total Instructional Salaries</b>		9,515,764	9,515,764	154,789	9,670,553
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,751,135	176,306	2,927,441
Other	1400		255,922	34,358	290,280
<b>Total Non-Instructional Salaries</b>		0	3,007,057	210,664	3,217,721
<b>Total Academic Salaries</b>		9,515,764	12,522,821	365,453	12,888,274
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,806,036	651,644	5,457,680
Other	2300		405,750	243,038	648,788
<b>Total Non-Instructional Salaries</b>		0	5,211,786	894,682	6,106,468
<b>Instructional Aides</b>					
Regular Status	2200	559,415	559,415		559,415
Other	2400	272,545	272,545	3,802	276,347
<b>Total Instructional Aides</b>		831,960	831,960	3,802	835,762
<b>Total Classified Salaries</b>		831,960	6,043,746	898,484	6,942,230
<b>Employee Benefits</b>	3000	2,637,502	6,634,796	373,938	7,008,734
<b>Supplies and Materials</b>	4000		706,450	165,383	871,833
<b>Other Operating Expenses</b>	5000	259,078	2,766,842	1,232,655	3,999,497
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		13,244,304	28,674,655	3,035,913	31,710,568

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 240

Name: NAPA

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	413,974	413,974		413,974
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		629,338		629,338
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		109,702		109,702
Lottery Expenditures					
Academic Salaries	1000		13,937		13,937
Classified Salaries	2000				0
Employee Benefits	3000		1,767		1,767
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		363		363
Instructional Supplies & Materials	4300		122		122
Noninstructional, Supplies & Materials	4400		21,161		21,161
Total Supplies and Materials		0	21,646	0	21,646
Other Operating Expenses and Services	5000		648,529		648,529

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		12,276	12,276	24,552
Equipment	6400				
Equipment - Additional	6410		279,131	279,131	558,262
Equipment - Replacement	6420				0
Total Equipment		0	279,131	279,131	558,262
Total Capital Outlay		0	291,407	291,407	582,814
Other Outgo	7000		1,071,613		1,071,613
<b>Total Exclusions</b>		413,974	3,201,913	291,407	3,493,320
<b>Total for ECS 84362, 50% Law</b>		12,830,330	25,472,742	2,744,506	28,217,248
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.37%	100.00%		
<b>50% of Current Expense of Education</b>			12,736,371		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		12,830,330	25,472,742	2,744,506	28,217,248
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		13,244,304	28,674,655	3,035,913	31,710,568
<b>Capital Expenditures</b>	6000	11,056	291,407	148,843	440,250
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		13,255,360	28,966,062	3,184,756	32,150,818

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	9,507		9,507
In County Treasury	9112	3,381,890		3,381,890
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	200,000		200,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,298,746		5,298,746
Due from Other Funds	9140	1,657,297	307,589	1,964,886
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	523,574	33,250	556,824
<b>TOTAL ASSETS</b>		11,071,014	340,839	11,411,853
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	382,080	204,499	586,579
Accrued Salaries and Wages Payable	9520	2,056,241	(223,458)	1,832,783
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	120,471	144,207	264,678
Temporary Loans	9550	232,033		232,033
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,119,739	74,280	2,194,019
<b>TOTAL LIABILITIES</b>		4,910,564	199,528	5,110,092

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	556,824		556,824
Restricted Fund Balance	9752		2,622	2,622
Committed Fund Balance	9753	654,608		654,608
Assigned Fund Balance	9754	131,780		131,780
<b>Total Designated Fund Balance</b>		1,343,212	2,622	1,345,834
Uncommitted Fund Balance	9790	4,817,238	138,689	4,955,927
<b>TOTAL FUND EQUITY</b>		6,160,450	141,311	6,301,761
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,071,014	340,839	11,411,853

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		7,427,461	
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		56,041	
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	7,483,502	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		7,483,502	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	7,483,502	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	7,483,502	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	7,483,502	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, 2014

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		19,140	213,711	260		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		232	17,960	1,386		
Due from Other Funds	9140		2,321	74,017			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	21,693	305,688	1,646	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		3,773	2,113	317		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		7,994	303,048			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	11,767	305,161	317	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, 2014

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	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	9,926	527	1,329	0	0
<b>TOTAL FUND EQUITY</b>		0	9,926	527	1,329	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	21,693	305,688	1,646	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	936,796		
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	108,183		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		1,044,979	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	300		
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	50,537		
<b>TOTAL LIABILITIES</b>		50,837	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	50,537		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		50,537	0	0
Uncommitted Fund Balance	9790	943,605		
<b>TOTAL FUND EQUITY</b>		994,142	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,044,979	0	0

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
<b>Total Current Liabilities and Deferred Revenue</b>		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				
<b>Total Long-Term Liabilities</b>		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 240

Name: NAPA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		3,207,734
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		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	3,207,734



COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 240

Name: NAPA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		3,207,734
Total Designated Fund Balance		0	3,207,734
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	3,207,734
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	3,207,734

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	107,524	28,459		180,928				1,661,355
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								1,850,693
Accounts Receivable	9130	187			254,796				30,564
Due from Other Funds	9140	16,176	2,375		344				500
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		123,887	30,834	0	436,068	0	0	0	3,543,112

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	134			5,413				11,036
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	330			430,655				1,143,736
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	13,800	5,297						11,889
Total Current Liabilities and Deferred Revenue		14,264	5,297	0	436,068	0	0	0	1,166,661
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								1,850,693
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	1,850,693
<b>TOTAL LIABILITIES</b>	968	14,264	5,297	0	436,068	0	0	0	3,017,354

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								525,758
Restricted Fund Balance	9752		25,537						
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	25,537	0	0	0	0	0	525,758
Uncommitted(Unrestricted) Fund Balance	9790	109,623							
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		109,623	25,537	0	0	0	0	0	525,758
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		123,887	30,834	0	436,068	0	0	0	3,543,112

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120	6,381	1,648,368	1,654,749
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		21,278	21,278
Student Financial Aid	8150	20,508		20,508
Veterans Education	8160	3,140		3,140
Vocational and Technical Education Act (VATEA)	8170		200,073	200,073
Other Federal Revenues	8190		609,108	609,108
<b>Total Federal Revenues</b>	8100	30,029	2,478,827	2,508,856
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	42,803		42,803
State General Apportionment	8612	3,348,399		3,348,399
Other General Apportionment	8613	62,882		62,882
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		469,069	469,069
Disabled Students Programs and Services(DSPS)	8623		978,306	978,306
Temporary Assistance for Needy Families (TANF)	8624		21,278	21,278
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		107,794	107,794
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,218,941	1,218,941

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	4,394,508		4,394,508
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		39,083	39,083
Other Reimbursable Categorical Programs	8652		1,299,925	1,299,925
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	125,733		125,733
Timber Yield Tax	8672	22		22
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	685,879	165,935	851,814
State Mandated Costs	8685	150,938		150,938
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,402		1,402
<b>Total State Revenues</b>	8600	8,812,566	4,300,331	13,112,897

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 240

Name: NAPA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	22,488,381		22,488,381
Tax Allocation, Supplemental Roll	8812	384,832		384,832
Tax Allocation, Unsecured Roll	8813	942,152		942,152
Prior Years Taxes	8816	16,180		16,180
Education Revenues Augmentation Fund (ERAF)	8817	(4,295,931)		(4,295,931)
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	31,444	50,405	81,849
Contract Services	8830			
Contract Instructional Services	8831		807	807
Other Contract Services	8832		11,904	11,904
Sales and Commissions	8840			0
Rentals and Leases	8850	112,889		112,889
Interest and Investment Income	8860	22,715		22,715
Student Fees and Charges	8870			
Community Services Classes	8872	836,525	23,572	860,097
Dormitory	8873			0
Enrollment	8874	2,235,070		2,235,070
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		212,176	212,176
Instructional Materials Fees and Sales of Materials	8877	546,848		546,848
Insurance	8878			0
Student Records	8879	30,584		30,584
Nonresident Tuition	8880	211,649		211,649
Parking Services and Public Transportation	8881		135,068	135,068
Other Student Fees and Charges	8885	14,129	104,667	118,796
Other Local Revenues	8890	720,378	27,424	747,802
<b>Total Local Revenues</b>	8800	24,297,845	566,023	24,863,868
<b>Total Revenues</b>		33,140,440	7,345,181	40,485,621



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	803		803
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,397,200	15,173	1,412,373
<b>Total Other Financing Sources</b>	8900	1,398,003	15,173	1,413,176
<b>Total Revenues and Other Financing Sources</b>		34,538,443	7,360,354	41,898,797

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	273,571	41,465	60,182	9,437		384,655
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	3,375					3,375
Biological Sciences	0400	628,445	1,656	36,660			666,761
Business and Management	0500	463,603	5,399	3,540			472,542
Communications	0600	14,040		50,000			64,040
Computer and Information Science	0700	226,588	3,566	30,020	71,578		331,752
Education	0800	980,087	13,403	15,539	1,428		1,010,457
Engineering and Related Industrial Technology	0900	490,024	20,241	62,495	68,690		641,450
Fine and Applied Arts	1000	1,316,834	33,316	75,911	8,578		1,434,639
Foreign language	1100	404,762		1,880			406,642
Health	1200	1,853,415	329,468	162,372	60,767		2,406,022
Consumer Education And Home Economics	1300	192,208	31,980	14,615			238,803
Law	1400						0
Humanities(Letters)	1500	1,739,046	43,840	1,528			1,784,414
Library Science	1600						0
Mathematics	1700	1,259,112	53,335	42,555	55,706		1,410,708
Military Studies	1800						0
Physical Sciences	1900	679,472	3,660	15,481	120,877		819,490
Psychology	2000	244,827					244,827
Public Affairs and Services	2100	780,044	343,654	929,272			2,052,970
Social Sciences	2200	799,580	2,156	921			802,657
Commercial Services	3000						0
Interdisciplinary Studies	4900	863,979	(116,654)	322,577			1,069,902
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	413,974					413,974
<b>Sub-Total Instructional Activites</b>		13,626,986	810,485	1,825,548	397,061		16,660,080
<b>Total Expenditures for GF Activities*</b>		13,836,728	17,733,693	6,819,975	1,009,693	1,180,075	40,580,164

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		2,120,370	144,122	10,968		2,275,460
Course and Curriculum Development	6020		187,692	98,474	2,817		288,983
Academic / Faculty Senate	6030		147,036	3,058	1,030		151,124
Other Instructional Administration & Governance	6090		79,094	725			79,819
<b>Total Instructional Admin. &amp; Governance</b>		0	2,534,192	246,379	14,815	0	2,795,386
Instructional Support Services	6100						
Learning Center	6110		141,515	496			142,011
Library	6120		473,039	67,157	45,445		585,641
Media	6130		177,632				177,632
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		5,377	1,000	3,830		10,207
<b>Total Instructional Support Services</b>		0	797,563	68,653	49,275	0	915,491
Admissions and Records	6200		622,325	16,691			639,016
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		930,003	42,221			972,224
Matriculation and Student Assessment	6320		256,197	44,281	26,778		327,256
Transfer Programs	6330		364,175	7,384			371,559
Career Guidance	6340		18,691	4,519	1,118		24,328
Other Student Counseling and Guidance	6390		2,489		1,501		3,990
<b>Total Student Counseling and Guidance</b>		0	1,571,555	98,405	29,397	0	1,699,357

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		179,429	324,278			503,707
Extended Opportunity Programs and Services (EOPS)	6430		392,076	27,496	2,089	47,408	469,069
Health Services	6440		108,909	138,188			247,097
Student Personnel Administration	6450						0
Financial Aid Administration	6460		807,834	16,499	9,955		834,288
Job Placement Services	6470		15,852				15,852
Veterans Services	6480			324			324
Miscellaneous Student Services	6490		1,165,318	40,367	3,566	20,914	1,230,165
<b>Total Other Student Services</b>		0	2,669,418	547,152	15,610	68,322	3,300,502
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		258,500	168,051	20,743		447,294
Custodial Services	6530		1,011,260	62,228			1,073,488
Grounds Maintenance and Repairs	6550		232,682	42,376	637		275,695
Utilities	6570			527,242			527,242
Other Operations and Maintenance of Plant	6590		238,954	165,527	23,176		427,657
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,741,396	965,424	44,556	0	2,751,376
<b>Planning, Policymaking and Coordinations</b>	6600		848,025	253,285	3,660		1,104,970

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		241,770	18,828	3,198		263,796
Fiscal Operations	6720		919,892	231,624	2,261		1,153,777
Human Resources Management	6730		531,299	34,281			565,580
Noninstruct Staff Retirees' Benefits & Retirement *	6740		617,661				617,661
Staff Development	6750			8,071			8,071
Staff Diversity	6760						0
Logistical Services	6770		637,326	556,122	2,461		1,195,909
Management Information Systems	6780		958,961	375,073	296,448		1,630,482
Other General Institutional Support Services	6790		99,550	6,064	1,028		106,642
<b>Total General Institutional Support Services</b>	6700	0	4,006,459	1,230,063	305,396	0	5,541,918
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	205,697	369,563	487,423	388		1,063,071
Community Use of Facilities	6830		106,445	29,210	4,164		139,819
Economic Development	6840		664,321	110,164	1,080		775,565
Other Community Services & Economic Development	6890		17,068	80,000			97,068
<b>Total Community Services</b>	6800	205,697	1,157,397	706,797	5,632	0	2,075,523

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		20,010	8,000			28,010
Child Development Centers	6920		76,858	158,687			235,545
Farm Operations	6930		23,799				23,799
Food Services	6940		54,397	51,877			106,274
Parking	6950		57,880	120,728			178,608
Student and Co-Curricular Activities	6960		531,091	321,173	4,659		856,923
Student Housing	6970						0
Other Ancillary Services	6990		101,766	6,177			107,943
<b>Total Ancillary Services</b>	6900	0	865,801	666,642	4,659	0	1,537,102
Auxiliary Operations	7000						
Contract Education	7010	4,045	66,666	11,141			81,852
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	4,045	66,666	11,141	0	0	81,852

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		42,411	183,795	139,632		365,838
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,071,613	1,071,613
Student Aid	7320					40,140	40,140
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,111,753	1,111,753
<b>Sub-Total Non-Instructional Activites</b>		209,742	16,923,208	4,994,427	612,632	1,180,075	23,920,084
<b>Total Expenditures General Fund: activities *</b>		13,836,728	17,733,693	6,819,975	1,009,693	1,180,075	40,580,164

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$43,838,754
B.	2014-2015 Price Factor:			0.9977
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES			5,448.13
	2. 2013-2014 Second Period Actual FTES			5,541.79
	3. 2013-2014 Population change factor (C2/C1)			1.0172
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$44,490,217
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)			\$44,490,217
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$44,490,217
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			3,273,702
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			130,207
C.	Local Property taxes			17,998,391
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			4,217
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$21,406,517



For Actual Year: 2013-2014

Budget Year: 2014-2015

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	30,029	31,418	2,478,827	2,500,000	2,508,856	2,531,418
State Revenues	8600	8,812,566	9,339,947	4,300,331	3,971,597	13,112,897	13,311,544
Local Revenues	8800	24,297,845	24,411,939	566,023	600,000	24,863,868	25,011,939
<b>Total Revenues</b>		<b>33,140,440</b>	<b>33,783,304</b>	<b>7,345,181</b>	<b>7,071,597</b>	<b>40,485,621</b>	<b>40,854,901</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	12,976,499	12,931,529	1,277,673	2,000,000	14,254,172	14,931,529
Classified Salaries	2000	6,942,233	7,738,005	2,310,704	2,500,000	9,252,937	10,238,005
Employee Benefits	3000	6,920,507	8,421,065	1,142,805	1,125,000	8,063,312	9,546,065
Supplies and Materials	4000	871,835	941,829	442,675	394,219	1,314,510	1,336,048
Other Operating Expenses and Services	5000	3,999,495	4,764,275	1,505,970	1,000,000	5,505,465	5,764,275
Capital Outlay	6000	440,250	296,000	569,443	50,000	1,009,693	346,000
<b>Total Expenditures</b>		<b>32,150,819</b>	<b>35,092,703</b>	<b>7,249,270</b>	<b>7,069,219</b>	<b>39,400,089</b>	<b>42,161,922</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>989,621</b>	<b>(1,309,399)</b>	<b>95,911</b>	<b>2,378</b>	<b>1,085,532</b>	<b>(1,307,021)</b>
<b>Other Financing Sources</b>	8900	1,398,003	1,484,691	15,173		1,413,176	1,484,691
<b>Other Outgo</b>	7000	1,071,613	1,234,691	108,462	5,000	1,180,075	1,239,691
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>1,316,011</b>	<b>(1,059,399)</b>	<b>2,622</b>	<b>(2,622)</b>	<b>1,318,633</b>	<b>(1,062,021)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,983,129	6,299,140	0	2,622	4,983,129	6,301,762
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	4,983,129		0		4,983,129	
<b>Ending Fund Balance, June 30</b>		<b>6,299,140</b>	<b>5,239,741</b>	<b>2,622</b>	<b>0</b>	<b>6,301,762</b>	<b>5,239,741</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600			41,700	45,000		
Local Revenues	8800			8,385,925	7,997,943		
<b>Total Revenues</b>		0	0	8,427,625	8,042,943	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			5,700,000	6,945,000		
Debt Interest and Other Service Charges	7120			2,037,500	909,478		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	7,737,500	7,854,478	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	(7,737,500)	(7,854,478)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	690,125	188,465	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0	6,793,377	7,483,502		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		6,793,377		0	
<b>Ending Fund Balance, June 30</b>		0	0	7,483,502	7,671,967	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100					42,510	77,000
State Revenues	8600					734,932	715,062
Local Revenues	8800			223,780		196,877	217,500
<b>Total Income</b>		0	0	223,780	0	974,319	1,009,562
<b>Expenditures</b>							
Academic Salaries	1000					75,800	60,610
Classified Salaries	2000			69,489		587,143	594,479
Employee Benefits	3000			6,666		288,585	272,972
Supplies and Materials	4000			138,347		39,236	39,000
Other Operating Expenses and Services	5000			8,268		11,876	5,400
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	222,770	0	1,002,640	972,461
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,010	0	(28,321)	37,101
<b>Other Financing Sources</b>	8900					28,301	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,010	0	(20)	37,101
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	8,916	9,926	547	527
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		8,916		547	
<b>Ending Fund Balance, June 30</b>		0	0	9,926	9,926	527	37,628

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,388	2,002				
<b>Total Income</b>		3,388	2,002	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	10,011	1,201				
Other Operating Expenses and Services	5000	5,088	801				
Capital Outlay	6000						
<b>Total Expenditures</b>		15,099	2,002	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(11,711)	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(11,711)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	13,040	1,329		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,040		0		0	
<b>Ending Fund Balance, June 30</b>		1,329	1,329	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	213,201	556,846				
Local Revenues	8800	140,695	125,000				
<b>Total Income</b>		353,896	681,846	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000		74,074				
Employee Benefits	3000		25,926				
Supplies and Materials	4000		25,000				
Other Operating Expenses and Services	5000	136,350	50,000				
Capital Outlay	6000	106,291	560,000				
<b>Total Expenditures</b>		242,641	735,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		111,255	(53,154)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		111,255	(53,154)	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	882,887	994,142	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	882,887		0		0	
<b>Ending Fund Balance, June 30</b>		994,142	940,988	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000	353,889					
<b>Net Increase/(Decrease) in Fund Balance</b>		(353,889)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	353,889	0	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	353,889		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			13,205	16,000		
Other Financing Sources	8900			1,043,312	1,234,691		
<b>Total Income</b>		0	0	1,056,517	1,250,691		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		0	0	1,056,517	1,250,691		
<b>Other Outgo</b>	7000			1,043,312	1,234,691		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	13,205	16,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	3,194,529	3,207,734		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,194,529			
<b>Ending Fund Balance, June 30</b>		0	0	3,207,734	3,223,734		



For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		1,000				
State Revenues	8600	6,982	5,000				
Local Revenues	8800	73,140	70,500	16,012	16,000		
<b>Total Income</b>		80,122	76,500	16,012	16,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	25,668	36,164				
Employee Benefits	3000	6,224	13,826				
Supplies and Materials	4000	6,740	8,800				
Other Operating Expenses and Services	5000	4,417	22,615	17,527	13,000		
Capital Outlay	6000	8,175	16,000				
<b>Total Expenditures</b>		51,224	97,405	17,527	13,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		28,898	(20,905)	(1,515)	3,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		28,898	(20,905)	(1,515)	3,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	80,725	109,623	27,052	25,537		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	80,725		27,052		0	
<b>Ending Fund Balance, June 30</b>		109,623	88,718	25,537	28,537	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100	6,661,283	6,869,036				
State Revenues	8600	481,130	495,565				
Local Revenues	8800	14	14				
<b>Total Income</b>		7,142,427	7,364,615	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	135,550	153,954				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	17,163	17,715				
Capital Outlay	6000						
<b>Total Expenditures</b>		152,713	171,669	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		6,989,714	7,192,946	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	6,989,714	7,192,946				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	28,301
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,043,312
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	353,889
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,043,312

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

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		685,879			165,935	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000	2,963	10,974		13,937		13,937
Classified Salaries	2000				0		0
Employee Benefits	3000	292	1,475		1,767		1,767
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200	280	83		363		363
Instructional Supplies & Materials	4300	122			122	165,935	166,057
Noninstructional Supplies & Mtrls	4400	13,933	7,228		21,161		21,161
<b>Total Supplies and Materials</b>		14,335	7,311	0	21,646	165,935	187,581
Other Operating Expenses and Services	5000	73,216	575,313		648,529		648,529
<b>Capital Outlay</b>							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		90,806	595,073	0	685,879	165,935	851,814
<b>Ending Balance</b>					0	0	0

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

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			710,202		188,647	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100	13,661			13,661		13,661
Books, Magazines, & Periodicals	4200	617	2,233		2,850		2,850
Instructional Supplies & Materials	4300	46,137	375		46,512	188,647	235,159
Noninstructional Supplies & Mtrlis	4400	6,732	16,222		22,954		22,954
<b>Total Supplies and Materials</b>		<b>67,147</b>	<b>18,830</b>	<b>0</b>	<b>85,977</b>	<b>188,647</b>	<b>274,624</b>
Other Operating Expenses and Services	5000	55,108	569,117		624,225		624,225
<b>Capital Outlay</b>							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
Other Outgo	7000				0		0
<b>Total Expenditures</b>		<b>122,255</b>	<b>587,947</b>	<b>0</b>	<b>710,202</b>	<b>188,647</b>	<b>898,849</b>
<b>Ending Balance</b>					<b>0</b>	<b>0</b>	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 240

Name: NAPA

<b>EPA Revenue</b>	4,394,508
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<b>Activity Classification</b>	<b>Activity Code</b>	<b>Salaries and Benefits (Obj 1000-3000)</b>	<b>Operating Expenses (Obj 4000-5000)</b>	<b>Capital Outlay (Obj 6000)</b>	<b>Total</b>
Instructional Activities	0100-5900	4,394,508	0	0	4,394,508
<b>TOTAL</b>		4,394,508	0	0	4,394,508