

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	6,750,724	6,750,724		6,750,724
Other	1300	4,558,058	4,558,498	99,641	4,658,139
Total Instructional Salaries		11,308,782	11,309,222	99,641	11,408,863
Non-Instructional Salaries					
Contract or Regular	1200		2,472,552	1,234,394	3,706,946
Other	1400		199,620	40,422	240,042
Total Non-Instructional Salaries		0	2,672,172	1,274,816	3,946,988
Total Academic Salaries		11,308,782	13,981,394	1,374,457	15,355,851
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,201,841	1,786,535	6,988,376
Other	2300		631,893	119,937	751,830
Total Non-Instructional Salaries		0	5,833,734	1,906,472	7,740,206
Instructional Aides					
Regular Status	2200	628,992	628,992		628,992
Other	2400	262,978	262,978		262,978
Total Instructional Aides		891,970	891,970	0	891,970
Total Classified Salaries		891,970	6,725,704	1,906,472	8,632,176
Employee Benefits	3000	3,651,996	7,998,462	430,550	8,429,012
Supplies and Materials	4000		630,009	159,730	789,739
Other Operating Expenses	5000	639,485	4,503,603	854,608	5,358,211
Equipment Replacement	6420		37,219	1,800	39,019
Total Expenditures Prior to Exclusions		16,492,233	33,876,391	4,727,617	38,604,008

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		29,409	1,600	31,009
Lottery Expenditures					
Academic Salaries	1000		8,369		8,369
Classified Salaries	2000		628,992		628,992
Employee Benefits	3000		1,836		1,836
Supplies and Materials	4000				
Software	4100		1,339		1,339
Books, Magazines, & Periodicals	4200		91		91
Instructional Supplies & Materials	4300		37,865		37,865
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	39,295	0	39,295
Other Operating Expenses and Services	5000		182,731	240	182,971

For Actual Year: 2017-2018

Budget Year: 2018-2019

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				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	890,632	1,840	892,472
Total for ECS 84362, 50% Law		16,492,233	32,985,759	4,725,777	37,711,536
Percent of CEE (Instructional Salary Cost / Total CEE)		50.00%	100.00%		
50% of Current Expense of Education			16,492,880		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,492,233	32,985,759	4,725,777	37,711,536
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,492,233	33,876,391	4,727,617	38,604,008
Capital Expenditures	6000	19,283	515,948	74,145	590,093
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,511,516	34,392,339	4,801,762	39,194,101

For Year Ended June 30, 2018

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		(22,379,122)	(22,379,122)
In County Treasury	9112	29,146,278		29,146,278
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	200,000		200,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,058,374	16,701	4,075,075
Due from Other Funds	9140	3,696,808	23,313,984	27,010,792
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	834,107	28,975	863,082
TOTAL ASSETS		37,935,567	980,538	38,916,105
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,877,783	380,300	6,258,083
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	23,444,603	519,647	23,964,250
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,283,707	95,327	4,379,034
TOTAL LIABILITIES		33,606,093	995,274	34,601,367

For Year Ended June 30, 2018

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		130,575	130,575
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	130,575	130,575
Uncommitted Fund Balance	9790	4,263,288		4,263,288
TOTAL FUND EQUITY		4,263,288	130,575	4,393,863
TOTAL LIABILITIES AND FUND EQUITY		37,869,381	1,125,849	38,995,230

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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		9,803,745	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		3,185	
Due from Other Funds	9140		229,025	
TOTAL ASSETS		0	10,035,955	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		1,426	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	1,426	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, 2018

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		9,859,427	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	9,859,427	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	9,859,427	0
TOTAL LIABILITIES AND FUND EQUITY		0	9,860,853	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, 2018

District ID: 240

Name: NAPA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			597,502			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			136,914			
Due from Other Funds	9140			1,944,099			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,678,515	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			12,196			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			3,331,189			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	3,343,385	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, 2018

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	(664,867)	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	(664,867)	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	(664,867)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,678,518	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,898,267		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	930,666		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		2,828,933	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	251,420		
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		255,434	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	2,455,087		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,455,087	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,455,087	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,710,521	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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, 2018

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, 2018

District ID: 240

Name: NAPA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2018

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		3,296,162
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	3,296,162

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		3,296,162
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	3,296,162
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,296,162
TOTAL LIABILITIES AND FUND EQUITY		0	3,296,162

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	100,758	25,059		1,121,668				1,295,103
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	(31,962)			1,124,637				12,036
Due from Other Funds	9140	37,466	(6,860)		264,245				(806,030)
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		106,462	18,199	0	2,510,550	0	0	0	501,109

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	2,097			296,206				2,088
Accrued Salaries and Wages Payable	9520	229							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				1,694,748				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	16,325			493,566				
Total Current Liabilities and Deferred Revenue		18,651	0	0	2,484,520	0	0	0	2,088
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	0	0	0	0
TOTAL LIABILITIES	968	18,651	0	0	2,484,520	0	0	0	2,088

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	87,549	12,653		27,031				740,277
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		87,549	12,653	0	27,031	0	0	0	740,277
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		87,549	12,653	0	27,031	0	0	0	740,277
TOTAL LIABILITIES AND FUND EQUITY		106,200	12,653	0	2,511,551	0	0	0	742,365

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		1,287,808	1,287,808
Workforce Investment Act	8130		39,739	39,739
Temporary Assistance for Needy Families (TANF)	8140		32,402	32,402
Student Financial Aid	8150			0
Veterans Education	8160	1,071		1,071
Vocational and Technical Education Act (VATEA)	8170		206,873	206,873
Other Federal Revenues	8190		672,153	672,153
Total Federal Revenues	8100	1,071	2,238,975	2,240,046
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	97,054		97,054
State General Apportionment	8612	386,535		386,535
Other General Apportionment	8613	67,907		67,907
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,014,527	1,014,527
Disabled Students Programs and Services(DSPS)	8623		1,163,744	1,163,744
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		110,588	110,588
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,721,871	3,721,871

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	530,641		530,641
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		33,912	33,912
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	123,359		123,359
Timber Yield Tax	8672	162		162
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	816,146	341,474	1,157,620
State Mandated Costs	8685	151,344		151,344
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	155,533	804	156,337
Total State Revenues	8600	2,328,681	6,386,920	8,715,601

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	29,179,258		29,179,258
Tax Allocation, Supplemental Roll	8812	919,811		919,811
Tax Allocation, Unsecured Roll	8813	979,255		979,255
Prior Years Taxes	8816	21,190		21,190
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	126,273	308,245	434,518
Sales and Commissions	8840	455		455
Rentals and Leases	8850	168,582		168,582
Interest and Investment Income	8860	75,441		75,441
Student Fees and Charges	8870			
Community Services Classes	8872	431,906	64,491	496,397
Dormitory	8873			0
Enrollment	8874	2,186,274		2,186,274
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		189,970	189,970
Instructional Materials Fees and Sales of Materials	8877	443,264		443,264
Insurance	8878	7,762		7,762
Student Records	8879	44,280		44,280
Nonresident Tuition	8880	318,318		318,318
Parking Services and Public Transportation	8881		174,226	174,226
Other Student Fees and Charges	8885	12,763	3,000	15,763
Other Local Revenues	8890	210,071	30,130	240,201
Total Local Revenues	8800	35,124,903	770,062	35,894,965
Total Revenues		37,454,655	9,395,957	46,850,612

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,458,049	19,608	1,477,657
Total Other Financing Sources	8900	1,458,049	19,608	1,477,657
Total Revenues and Other Financing Sources		38,912,704	9,415,565	48,328,269

For Actual Year: 2017-2018

Budget Year: 2018-2019

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 Natual Resources	0100	355,061	39,108	73,099	31,372		498,640
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	184					184
Biological Sciences	0400	813,653	29,574	65,009	31,082		939,318
Business and Management	0500	287,853	27	5,852			293,732
Communications	0600	28,967					28,967
Computer and Information Science	0700	167,699					167,699
Education	0800	1,214,983	12,076	22,066	9,337		1,258,462
Engineering and Related Industrial Technology	0900	633,977	19,374	67,091	129,535		849,977
Fine and Applied Arts	1000	1,360,427	160,188	134,706	39,218		1,694,539
Foreign language	1100	350,052	11,669	2,198			363,919
Health	1200	2,336,031	302,698	240,313	11,312		2,890,354
Consumer Education And Home Economics	1300	341,248	2,555	53,145	70,793		467,741
Law	1400						0
Humanities(Letters)	1500	2,319,517	20,268	9,446			2,349,231
Library Science	1600	6,412					6,412
Mathematics	1700	1,924,998	48,184	784			1,973,966
Military Studies	1800						0
Physical Sciences	1900	1,040,213		29,523	29,439		1,099,175
Psychology	2000	299,714		401			300,115
Public Affairs and Services	2100	787,259	176,976	162,788			1,127,023
Social Sciences	2200	1,016,634	13,162	2,159			1,031,955
Commercial Services	3000						0
Interdisciplinary Studies	4900	690,962	45,547	406,212	11,518		1,154,239
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	436,268					436,268
Sub-Total Instructional Activites		16,412,112	881,406	1,274,792	363,606		18,931,916
Total Expenditures for GF Activities*		16,529,067	22,725,793	8,971,025	1,290,389	1,450,285	50,966,559

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		2,942,101	314,042	132,941		3,389,084
Course and Curriculum Development	6020		341,166	385,715	40,215		767,096
Academic / Faculty Senate	6030		202,186	2,051			204,237
Other Instructional Administration & Governance	6090		138,451	109			138,560
Total Instructional Admin. & Governance		0	3,623,904	701,917	173,156	0	4,498,977
Instructional Support Services	6100						
Learning Center	6110	6,661	234,568	14,582	1,565		257,376
Library	6120		672,480	60,843	18,040		751,363
Media	6130		219,765				219,765
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		134,596	1,958			136,554
Total Instructional Support Services		6,661	1,261,409	77,383	19,605	0	1,365,058
Admissions and Records	6200		943,660	22,915	7,575		974,150
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,763,047	19,062			1,782,109
Matriculation and Student Assessment	6320		761,003	31,562	19,951		812,516
Transfer Programs	6330		180,301	15,417			195,718
Career Guidance	6340			57,409			57,409
Other Student Counseling and Guidance	6390		89,347				89,347
Total Student Counseling and Guidance		0	2,793,698	123,450	19,951	0	2,937,099

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		539,483	257,773	99,352		896,608
Extended Opportunity Programs and Services (EOPS)	6430		593,579	25,378			618,957
Health Services	6440		299,634	20,894			320,528
Student Personnel Administration	6450		6,725				6,725
Financial Aid Administration	6460		914,375	92,403	6,239		1,013,017
Job Placement Services	6470						0
Veterans Services	6480			4,061			4,061
Miscellaneous Student Services	6490		1,152,440	194,670	8,867		1,355,977
Total Other Student Services		0	3,506,236	595,179	114,458	0	4,215,873
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		338,879	375,291	30,139		744,309
Custodial Services	6530		1,114,811	95,692			1,210,503
Grounds Maintenance and Repairs	6550		208,069	117,551			325,620
Utilities	6570			1,271,163			1,271,163
Other Operations and Maintenance of Plant	6590		219,660	329,768	29,765		579,193
Total Operation and Maintenance of Plant	6500	0	1,881,419	2,189,465	59,904	0	4,130,788
Planning, Policymaking and Coordinations	6600		1,175,863	556,536	10,899		1,743,298

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		123,941	250,734			374,675
Fiscal Operations	6720		752,195	523,513	6,321		1,282,029
Human Resources Management	6730		759,499	357,330	323		1,117,152
Noninstruct Staff Retirees' Benefits & Retirement *	6740		696,912				696,912
Staff Development	6750		19,167	33,589			52,756
Staff Diversity	6760			300			300
Logistical Services	6770		853,020	715,076	20,865		1,588,961
Management Information Systems	6780		1,096,751	904,541	417,660		2,418,952
Other General Institutional Support Services	6790		69,897	17,062			86,959
Total General Institutional Support Services	6700	0	4,371,382	2,802,145	445,169	0	7,618,696
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	100,459	330,926	205,398	7,197		643,980
Community Use of Facilities	6830		116,457	24,209			140,666
Economic Development	6840		650,197	78,348			728,545
Other Community Services & Economic Development	6890		21,931				21,931
Total Community Services	6800	100,459	1,119,511	307,955	7,197	0	1,535,122

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		25,398				25,398
Child Development Centers	6920		93,876	15,720	1,834		111,430
Farm Operations	6930		32,920				32,920
Food Services	6940		68,277				68,277
Parking	6950		91,252	93,088			184,340
Student and Co-Curricular Activities	6960		607,495	179,464	83		787,042
Student Housing	6970						0
Other Ancillary Services	6990		150,105	2,160			152,265
Total Ancillary Services	6900	0	1,069,323	290,432	1,917	0	1,361,672
Auxiliary Operations	7000						
Contract Education	7010	9,835	60,167	22,618			92,620
Other Auxiliary Operations	7090		3,970				3,970
Total Auxiliary Operations	7000	9,835	64,137	22,618	0	0	96,590

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		33,845	6,238	66,952		107,035
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,408,910	1,408,910
Student Aid	7320					41,375	41,375
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,450,285	1,450,285
Sub-Total Non-Instructional Activities		116,955	21,844,387	7,696,233	926,783	1,450,285	32,034,643
Total Expenditures General Fund: activities *		16,529,067	22,725,793	8,971,025	1,290,389	1,450,285	50,966,559

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$49,345,870
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	5,418.88		
	2. 2017-2018 Second Period Actual FTES	5,306.45		
	3. 2017-2018 Population change factor (C2/C1)	0.9793		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$50,097,916
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)			\$50,097,916
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$50,097,916
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			624,995
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			126,875
C.	Local Property taxes			32,292,000
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.	2018-2019 Appropriations Subject to Limit			\$33,058,870

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	1,071	26,628	2,238,975	2,474,845	2,240,046	2,501,473
State Revenues	8600	2,328,681	2,027,215	6,386,920	7,053,694	8,715,601	9,080,909
Local Revenues	8800	35,124,903	38,918,574	770,062	1,049,206	35,894,965	39,967,780
Total Revenues		37,454,655	40,972,417	9,395,957	10,577,745	46,850,612	51,550,162
EXPENDITURES:							
Academic Salaries	1000	15,355,961	15,979,572	1,908,921	2,282,030	17,264,882	18,261,602
Classified Salaries	2000	8,737,296	8,399,733	3,051,295	2,881,583	11,788,591	11,281,316
Employee Benefits	3000	8,438,512	8,641,996	1,762,875	1,520,277	10,201,387	10,162,273
Supplies and Materials	4000	799,153	1,411,083	460,993	662,961	1,260,146	2,074,044
Other Operating Expenses and Services	5000	6,372,034	5,488,578	1,338,845	1,508,217	7,710,879	6,996,795
Capital Outlay	6000	590,093	1,172,121	700,296	1,200,000	1,290,389	2,372,121
Total Expenditures		40,293,049	41,093,083	9,223,225	10,055,068	49,516,274	51,148,151
Excess /(Deficiency) of Revenues over Expenditures		(2,838,394)	(120,666)	172,732	522,677	(2,665,662)	402,011
Other Financing Sources	8900	1,458,049	2,074,660	19,608	41,209	1,477,657	2,115,869
Other Outgo	7000	1,258,049	1,953,993	192,236	563,885	1,450,285	2,517,878
Net Increase/(Decrease) in Fund Balance		(2,638,394)	1	104	1	(2,638,290)	2
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,801,378	4,079,964	120,471	120,575	5,921,849	4,200,539
Prior Years Adjustments	9020	916,980				916,980	
Adjusted Beginning Balance	9030	6,718,358		120,471		6,838,829	
Ending Fund Balance, June 30		4,079,964	4,079,965	120,575	120,576	4,200,539	4,200,541

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			9,464,457	10,358,041		
Total Revenues		0	0	9,464,457	10,358,041	0	0
Other Financing Sources							
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo							
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			9,373,764	10,350,986		
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	9,373,764	10,350,986	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(9,373,764)	(10,350,986)	0	0
Net Increase/Decrease in Fund Balance		0	0	90,693	7,055	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	9,768,734	9,859,427		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,768,734		0	
Ending Fund Balance, June 30		0	0	9,859,427	9,866,482	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					42,110	60,900
State Revenues	8600					763,073	937,093
Local Revenues	8800					159,269	226,650
Total Income		0	0	0	0	964,452	1,224,643
Expenditures							
Academic Salaries	1000					980	
Classified Salaries	2000					831,827	802,293
Employee Benefits	3000					434,384	425,946
Supplies and Materials	4000					52,847	49,228
Other Operating Expenses and Services	5000					1,526	1,479
Capital Outlay	6000					2,630	
Total Expenditures		0	0	0	0	1,324,194	1,278,946
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(359,742)	(54,303)
Other Financing Sources	8900						54,303
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(359,742)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	(181,102)	(664,867)
Prior Years Adjustments	9020					(124,023)	
Adjusted Beginning Balance	9030	0		0		(305,125)	
Ending Fund Balance, June 30		0	0	0	0	(664,867)	(664,867)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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	552,038	575,000				
Local Revenues	8800	192,079	152,250				
Total Income		744,117	727,250	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		100,000				
Employee Benefits	3000		5,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		125,000				
Capital Outlay	6000	1,006,502	497,250				
Total Expenditures		1,006,502	727,250	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(262,385)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(262,385)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,835,886	2,573,501	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,835,886		0		0	
Ending Fund Balance, June 30		2,573,501	2,573,501	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			33,386	10,000		
Other Financing Sources	8900			1,258,049	501,590		
Total Income		0	0	1,291,435	511,590		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000				2,500		
Capital Outlay	6000						
Total Expenditures		0	0	0	2,500		
Net Profit or Loss		0	0	1,291,435	509,090		
Other Outgo	7000			1,258,049			
Net Increase/(Decrease) in Fund Balance		0	0	33,386	509,090		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,262,776	3,296,162		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,262,776			
Ending Fund Balance, June 30		0	0	3,296,162	3,805,252		

For Actual Year: 2017-2018

Budget Year: 2018-2019

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	6,905	10,150				
Local Revenues	8800	66,192	72,522	15,165	18,500		
Total Income		73,097	82,672	15,165	18,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	44,640	36,311				
Employee Benefits	3000	16,722	14,413				
Supplies and Materials	4000	7,731	7,029				
Other Operating Expenses and Services	5000	3,740	24,639	24,422	18,569		
Capital Outlay	6000						
Total Expenditures		72,833	82,392	24,422	18,569	0	0
Excess /(Deficiency) of Revenues over Expenditures		264	280	(9,257)	(69)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		264	280	(9,257)	(69)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	87,549	87,813	21,910	12,653		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	87,549		21,910		0	
Ending Fund Balance, June 30		87,813	88,093	12,653	12,584	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	5,070,106					
State Revenues	8600	939,921					
Local Revenues	8800	43					
Total Income		6,010,070	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	141,126					
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,789					
Capital Outlay	6000						
Total Expenditures		151,915	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,858,155	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,820,166					
Net Increase/(Decrease) in Fund Balance		37,989	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(10,958)	27,031		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(10,958)		0		0	
Ending Fund Balance, June 30		27,031	27,031	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			320,495	
Total Income		0	0	320,495	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			138,620	
Capital Outlay	6000				
Total Expenditures		0	0	138,620	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	181,875	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	181,875	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	558,402	740,277
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		558,402	
Ending Fund Balance, June 30		0	0	740,277	740,277

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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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		816,146			341,473	
		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	4000						
Software	4100	958	2,480		3,438		3,438
Books, Magazines, & Periodicals	4200	91			91		91
Instructional Supplies & Materials	4300	37,865			37,865	341,473	379,338
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		38,914	2,480	0	41,394	341,473	382,867
Other Operating Expenses and Services	5000	49,095	717,375	240	766,710		766,710
Capital Outlay	6000						
Library Books	6300		8,042		8,042		8,042
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	8,042	0	8,042		8,042
Other Outgo	7000				0		0
Total Expenditures		88,009	727,897	240	816,146	341,473	1,157,619
Ending Balance					0	0	0

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			685,620		201,150	
		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		1,836		1,836		1,836
Supplies & Materials	4000						
Software	4100	1,339			1,339		1,339
Books, Magazines, & Periodicals	4200	91			91		91
Instructional Supplies & Materials	4300	103,498	387,843		491,341	201,150	692,491
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		104,928	387,843	0	492,771	201,150	693,921
Other Operating Expenses and Services	5000	50,054	132,677	240	182,971		182,971
Capital Outlay	6000						
Library Books	6300		8,042		8,042		8,042
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	8,042	0	8,042		8,042
Other Outgo	7000				0		0
Total Expenditures		154,982	530,398	240	685,620	201,150	886,770
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 240

Name: NAPA

EPA Revenue	530,641
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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	530,641	0	0	530,641
TOTAL		530,641	0	0	530,641

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	1,730,000	1,640,000	3,370,000	345,000	11.40%
2019-20	1,925,000	1,780,000	3,705,000	335,000	9.94%
2020-21	2,080,000	1,900,000	3,980,000	275,000	7.42%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
For fiscal year 2018/19 the District was directed by the Board of Trustees to use funds set aside in the Ending Balance Reserve to fund STRS and PERS increases. For future years the District estimates that anticipated increases in local property tax revenue will fund the increases.