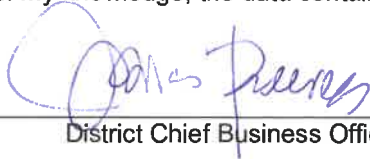


ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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

9/27/22
Date



District Superintendent

9/27/22
Date

Contact: James Reeves Asst. Supt./V.P., Administrative Services

(707) 256-7175 Ext: james.reeves@napavalley.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	7,903,491	7,903,491		7,903,491
Other	1300	3,456,603	3,479,400	42,044	3,521,444
Total Instructional Salaries		11,360,094	11,382,891	42,044	11,424,935
Non-Instructional Salaries					
Contract or Regular	1200		3,634,901	168,586	3,803,487
Other	1400		1,067,583	54,356	1,121,939
Total Non-Instructional Salaries		0	4,702,484	222,942	4,925,426
Total Academic Salaries		11,360,094	16,085,375	264,986	16,350,361
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,943,923	809,491	8,753,414
Other	2300		794,774	54,792	849,566
Total Non-Instructional Salaries		0	8,738,697	864,283	9,602,980
Instructional Aides					
Regular Status	2200	719,329	758,741		758,741
Other	2400	250,553	253,496		253,496
Total Instructional Aides		969,882	1,012,237	0	1,012,237
Total Classified Salaries		969,882	9,750,934	864,283	10,615,217
Employee Benefits	3000	3,747,987	8,727,108	473,715	9,200,823
Supplies and Materials	4000		410,732	51,403	462,135
Other Operating Expenses	5000	203,536	5,162,404	172,928	5,335,332
Equipment Replacement	6420		6,981		6,981
Total Expenditures Prior to Exclusions		16,281,499	40,143,534	1,827,315	41,970,849

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		9,147		9,147
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		803,268		803,268
Objects to Exclude	Object Code				
Rents and Leases	5060		329,985		329,985
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		887,829		887,829

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	2,030,229	0	2,030,229
Total for ECS 84362, 50% Law		16,281,499	38,113,305	1,827,315	39,940,620
Percent of CEE (Instructional Salary Cost / Total CEE)		42.72%	100.00%		
50% of Current Expense of Education			19,056,652		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,281,499	38,113,305	1,827,315	39,940,620
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,281,499	40,143,534	1,827,315	41,970,849
Capital Expenditures	6000	207	713,667	66,163	779,830
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,281,706	40,857,201	1,893,478	42,750,679

For Year Ended June 30, 2022

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	114,303		114,303
In County Treasury	9112	4,723,109	5,786,643	10,509,752
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	1,984		1,984
Investments (at cost)	9120			0
Accounts Receivable	9130	9,449,534	2,872	9,452,406
Due from Other Funds	9140	2,469,642		2,469,642
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	233,363	246,577	479,940
TOTAL ASSETS		16,991,935	6,036,092	23,028,027
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,426,982	437,031	6,864,013
Accrued Salaries and Wages Payable	9520	3,716,501		3,716,501
Compensated Absences Payable Current	9530	356,351		356,351
Due to Other Funds	9540		(11,209)	(11,209)
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,081,080	5,599,061	7,680,141
TOTAL LIABILITIES		12,580,914	6,024,883	18,605,797

For Year Ended June 30, 2022

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	4,411,021	11,209	4,422,230
Total Fund Balance		4,411,021	11,209	4,422,230
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		4,411,021	11,209	4,422,230
TOTAL LIABILITIES AND FUND EQUITY		16,991,935	6,036,092	23,028,027

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		7,966,643	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		73,452	
Due from Other Funds	9140			
TOTAL ASSETS		0	8,040,095	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		(5,250)	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	(5,250)	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, 2022

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		8,045,345	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	8,045,345	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	8,045,345	0
TOTAL LIABILITIES AND FUND EQUITY		0	8,040,095	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, 2022

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			3,065			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			25,028			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	28,093	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			128,177			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			(188,168)			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	(59,991)	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, 2022

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	88,084	0	0	0
Total Fund Balance		0	0	88,084	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	88,084	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	28,093	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	5,091		
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	521,569		
TOTAL ASSETS		526,660	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	(351,502)		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	4,014		
TOTAL LIABILITIES		(347,488)	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	874,148		
Total Fund Balance		874,148	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		874,148	0	0
TOTAL LIABILITIES AND FUND EQUITY		526,660	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		17,199
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		994,111
Due from Other Funds	9140		256,347
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	1,267,657

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		(5,450)
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	(5,450)
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	(5,450)

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		1,273,107
Total Reserved Fund Balance		0	1,273,107
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
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	1,273,107
TOTAL LIABILITIES AND FUND EQUITY		0	1,267,657

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	33,142	5,384		405,038				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	77			593,229				
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	0	0	0	0	0	0
TOTAL ASSETS		33,419	5,384	0	998,267	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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				2,708,508				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	(115,581)	(26,912)		(2,242,425)				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	17,814	5,746		504,490				
Total Current Liabilities and Deferred Revenue		(97,767)	(21,166)	0	970,573	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	0	0	0	0
TOTAL LIABILITIES	968	(97,767)	(21,166)	0	970,573	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		26,550		27,694				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	131,186							
Total Reserved Fund Balance		131,186	26,550	0	27,694	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	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		131,186	26,550	0	27,694	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		33,419	5,384	0	998,267	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	20,423	1,488,346	1,508,769
Workforce Investment Act	8130		72,742	72,742
Temporary Assistance for Needy Families (TANF)	8140		15,039	15,039
Student Financial Aid	8150	16,768		16,768
Veterans Education	8160	1,184		1,184
Vocational and Technical Education Act (VATEA)	8170		149,438	149,438
Other Federal Revenues	8190		3,901,183	3,901,183
Total Federal Revenues	8100	38,375	5,626,748	5,665,123
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	44,081		44,081
State General Apportionment	8612	1,048,086		1,048,086
Other General Apportionment	8613	268,807		268,807
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		386,694	386,694
Disabled Students Programs and Services(DSPS)	8623		1,016,381	1,016,381
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		97,503	97,503
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,134,388	6,134,388

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	476,645		476,645
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		225,467	225,467
Other Reimbursable Categorical Programs	8652		1,343	1,343
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	121,242		121,242
Timber Yield Tax	8672	2,597		2,597
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	887,829	137,789	1,025,618
State Mandated Costs	8685	145,110		145,110
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,178	299,307	300,485
Total State Revenues	8600	2,995,575	8,298,872	11,294,447

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	36,184,385		36,184,385
Tax Allocation, Supplemental Roll	8812	1,010,767		1,010,767
Tax Allocation, Unsecured Roll	8813	1,108,595		1,108,595
Prior Years Taxes	8816	73,802		73,802
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	48,810		48,810
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	177,326		177,326
Interest and Investment Income	8860	59,372		59,372
Student Fees and Charges	8870			
Community Services Classes	8872	61,049	75,863	136,912
Dormitory	8873			0
Enrollment	8874	1,817,217		1,817,217
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(456,352)		(456,352)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	7,320	125,601	132,921
Instructional Materials Fees and Sales of Materials	8877	60,711	13,383	74,094
Insurance	8878	87,242		87,242
Student Records	8879	123,590		123,590
Nonresident Tuition	8880	308,936		308,936
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	4,660	31,424	36,084
Other Local Revenues	8890	41,743	2,445	44,188
Total Local Revenues	8800	40,719,173	248,716	40,967,889
Total Revenues		43,753,123	14,174,336	57,927,459

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	4,843		4,843
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,368,987	381,255	1,750,242
Total Other Financing Sources	8900	1,373,830	381,255	1,755,085
Total Revenues and Other Financing Sources		45,126,953	14,555,591	59,682,544

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	428,442	91,983	132,510	162,480		815,415
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	863,628	750	29,969			894,347
Business and Management	0500	353,621	325	11,247			365,193
Communications	0600						0
Computer and Information Science	0700	205,061	5				205,066
Education	0800	727,011		16,444	2,620		746,075
Engineering and Related Industrial Technology	0900	858,545	5,449	148,848	438,223		1,451,065
Fine and Applied Arts	1000	1,524,016	103,527	69,505	47,486		1,744,534
Foreign language	1100	315,132					315,132
Health	1200	3,081,645	86,946	114,677	318,982		3,602,250
Consumer Education And Home Economics	1300	543,819	15,820	23,502	22,507		605,648
Law	1400						0
Humanities(Letters)	1500	1,867,052	31,206	868			1,899,126
Library Science	1600	2,307					2,307
Mathematics	1700	1,639,512	161,426	769			1,801,707
Military Studies	1800						0
Physical Sciences	1900	1,165,908	571	18,633	73,037		1,258,149
Psychology	2000	391,092					391,092
Public Affairs and Services	2100	754,667	204,471	94,842			1,053,980
Social Sciences	2200	1,098,399	1,369	212			1,099,980
Commercial Services	3000						0
Interdisciplinary Studies	4900	536,962	230,494	127,303			894,759
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		(67,024)				(67,024)
Sub-Total Instructional Activites		16,356,819	867,318	789,329	1,065,335		19,078,801
Total Expenditures for GF Activities*		16,495,699	27,446,050	8,068,060	3,388,252	3,347,230	58,745,291

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		4,027,101	158,391	26,891		4,212,383
Course and Curriculum Development	6020		313,728	105,944	44,120		463,792
Academic / Faculty Senate	6030		330,506	2,797			333,303
Other Instructional Administration & Governance	6090		244,802				244,802
Total Instructional Admin. & Governance		0	4,916,137	267,132	71,011	0	5,254,280
Instructional Support Services	6100						
Learning Center	6110	96,836	331,156	1,578			429,570
Library	6120		716,569	68,924	243,870		1,029,363
Media	6130		268,975				268,975
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		137,879	46	89,827		227,752
Total Instructional Support Services		96,836	1,454,579	70,548	333,697	0	1,955,660
Admissions and Records	6200		1,221,632	59,635	60,740		1,342,007
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,547,286	3,427	3,568		2,554,281
Matriculation and Student Assessment	6320		561,946	39,151	17,593		618,690
Transfer Programs	6330		333,670	9,571			343,241
Career Guidance	6340			60,354			60,354
Other Student Counseling and Guidance	6390		232,380				232,380
Total Student Counseling and Guidance		0	3,675,282	112,503	21,161	0	3,808,946

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		704,054	38,993	11,456		754,503
Extended Opportunity Programs and Services (EOPS)	6430		552,725	12,159		48,006	612,890
Health Services	6440		288,296	87,095	3,243		378,634
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,212,590	60,623	94,326		1,367,539
Job Placement Services	6470						0
Veterans Services	6480		89,970	2,012			91,982
Miscellaneous Student Services	6490		1,466,484	106,209	93,429	42,820	1,708,942
Total Other Student Services		0	4,314,119	307,091	202,454	90,826	4,914,490
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		415,977	503,139	(78)		919,038
Custodial Services	6530		1,239,822	28,994			1,268,816
Grounds Maintenance and Repairs	6550		360,879	205,892			566,771
Utilities	6570			1,661,947			1,661,947
Other Operations and Maintenance of Plant	6590		371,038	501,028	250,227		1,122,293
Total Operation and Maintenance of Plant	6500	0	2,387,716	2,901,000	250,149	0	5,538,865
Planning, Policymaking and Coordinations	6600		1,312,730	406,646	2,418		1,721,794

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		151,381	174,184	6,936		332,501
Fiscal Operations	6720		1,474,511	242,457	2,987		1,719,955
Human Resources Management	6730		1,332,452	201,019	102,653		1,636,124
Noninstruct Staff Retirees' Benefits & Retirement *	6740		148,241				148,241
Staff Development	6750		25,363	14,686			40,049
Staff Diversity	6760			9,500			9,500
Logistical Services	6770		719,316	878,027	799		1,598,142
Management Information Systems	6780		1,115,881	1,253,649	1,169,971		3,539,501
Other General Institutional Support Services	6790		188,037	55,297			243,334
Total General Institutional Support Services	6700	0	5,155,182	2,828,819	1,283,346	0	9,267,347
Community Services & Economic Development	6800						
Community Recreation	6810			38			38
Community Service Classes	6820	42,044	76,295	52,262	225		170,826
Community Use of Facilities	6830		212,084	14,567			226,651
Economic Development	6840		275,571	10,700	69		286,340
Other Community Services & Economic Development	6890						0
Total Community Services	6800	42,044	563,950	77,567	294	0	683,855

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						0
Child Development Centers	6920		15,287				15,287
Farm Operations	6930						0
Food Services	6940		8,017				8,017
Parking	6950		232,459	33,887	2,066		268,412
Student and Co-Curricular Activities	6960		861,470	199,607	28,230		1,089,307
Student Housing	6970						0
Other Ancillary Services	6990		34,080				34,080
Total Ancillary Services	6900	0	1,151,313	233,494	30,296	0	1,415,103
Auxiliary Operations	7000						
Contract Education	7010		68,318	6,370			74,688
Other Auxiliary Operations	7090		339,418	1,920	3,654		344,992
Total Auxiliary Operations	7000	0	407,736	8,290	3,654	0	419,680

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		18,356		63,697		82,053
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			6,006			6,006
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	6,006	0	0	6,006
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,965,156	2,965,156
Student Aid	7320					291,248	291,248
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,256,404	3,256,404
Sub-Total Non-Instructional Activites		138,880	26,578,732	7,278,731	2,322,917	3,347,230	39,666,490
Total Expenditures General Fund: activities *		16,495,699	27,446,050	8,068,060	3,388,252	3,347,230	58,745,291

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$38,068,772
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	4,236.62		
	2. 2021-2022 Second Period Actual FTES	3,451.59		
	3. 2021-2022 Population change factor (C2/C1)	0.8147		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$33,356,233
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)			\$33,356,233
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$33,356,233
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,797,919
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			123,839
C.	Local Property taxes			38,376,756
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$40,298,514

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	38,375	25,134	5,626,748	6,450,187	5,665,123	6,475,321
State Revenues	8600	2,995,575	2,911,798	8,298,872	9,330,595	11,294,447	12,242,393
Local Revenues	8800	40,719,173	42,717,182	248,716	938,793	40,967,889	43,655,975
Total Revenues		43,753,123	45,654,114	14,174,336	16,719,575	57,927,459	62,373,689
EXPENDITURES:							
Academic Salaries	1000	16,350,359	16,092,914	1,759,876	1,362,098	18,110,235	17,455,012
Classified Salaries	2000	10,615,215	11,099,751	3,938,366	3,166,064	14,553,581	14,265,815
Employee Benefits	3000	9,200,823	10,472,490	2,077,110	1,828,522	11,277,933	12,301,012
Supplies and Materials	4000	462,139	470,469	448,251	358,024	910,390	828,493
Other Operating Expenses and Services	5000	5,335,332	5,768,779	1,822,338	1,734,932	7,157,670	7,503,711
Capital Outlay	6000	779,830	855,500	2,608,422	2,676,185	3,388,252	3,531,685
Total Expenditures		42,743,698	44,759,903	12,654,363	11,125,825	55,398,061	55,885,728
Excess /(Deficiency) of Revenues over Expenditures		1,009,425	894,211	1,519,973	5,593,750	2,529,398	6,487,961
Other Financing Sources	8900	1,373,830	1,293,510	381,255	0	1,755,085	1,293,510
Other Outgo	7000	1,450,257	1,801,149	1,896,973	5,593,750	3,347,230	7,394,899
Net Increase/(Decrease) in Fund Balance		932,998	386,572	4,255	0	937,253	386,572
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,478,108	4,411,021	6,954	11,209	3,485,062	4,422,230
Prior Years Adjustments	9020	(85)				(85)	
Adjusted Beginning Balance	9030	3,478,023		6,954		3,484,977	
Ending Fund Balance, June 30		4,411,021	4,797,593	11,209	11,209	4,422,230	4,808,802

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			26,915	8,655,028		
Local Revenues	8800			8,591,317	36,656		
Total Revenues		0	0	8,618,232	8,691,684	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983			287,111			
Total Other Financing Sources		0	0	287,111	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			7,360,000	5,945,000		
Debt Interest and Other Service Charges	7120			2,818,500	2,636,800		
Transfers Outgoing	7300 & 7400			287,111			
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	10,465,611	8,581,800	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(10,178,500)	(8,581,800)	0	0
Net Increase/Decrease in Fund Balance		0	0	(1,560,268)	109,884	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	9,605,613	8,045,345		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,605,613		0	
Ending Fund Balance, June 30		0	0	8,045,345	8,155,229	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						
State Revenues	8600					1,093,986	1,203,902
Local Revenues	8800					22,205	21,667
Total Income		0	0	0	0	1,116,191	1,225,569
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,099,427	1,288,891
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,099,427	1,288,891
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	16,764	(63,322)
Other Financing Sources	8900					(94,279)	
Other Outgo	7000					(77,515)	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	(63,322)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	88,084	88,084
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		88,084	
Ending Fund Balance, June 30		0	0	0	0	88,084	24,762

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	508,980	6,057,155				
Local Revenues	8800	165,077	305,793				
Total Income		674,057	6,362,948	0	0	0	0
Expenditures							
Academic Salaries	1000	55,889					
Classified Salaries	2000	53,579					
Employee Benefits	3000	39,284					
Supplies and Materials	4000	316	5,324				
Other Operating Expenses and Services	5000	383,729	398,085				
Capital Outlay	6000	143,164	130,808				
Total Expenditures		675,961	534,217	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,904)	5,828,731	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,904)	5,828,731	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	876,051	874,148	0	0		0
Prior Years Adustments	9020	1					
Adjusted Beginning Balance	9030	876,052		0		0	
Ending Fund Balance, June 30		874,148	6,702,879	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

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			103	4,660		
Other Financing Sources	8900			2,422,817	1,482,277		
Total Income		0	0	2,422,920	1,486,937		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			1,155,584	1,498,096		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			3,446	12,000		
Capital Outlay	6000						
Total Expenditures		0	0	1,159,030	1,510,096		
Net Profit or Loss		0	0	1,263,890	(23,159)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	1,263,890	(23,159)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	9,217	1,273,107		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,217			
Ending Fund Balance, June 30		0	0	1,273,107	1,249,948		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

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						
Local Revenues	8800	68,412	59,895	11,698	11,698		
Total Income		68,412	59,895	11,698	11,698	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	21,093	28,712				
Employee Benefits	3000	9,706	9,783				
Supplies and Materials	4000	4,777	2,914	79	40		
Other Operating Expenses and Services	5000	9,603	7,168	4,723	5,375		
Capital Outlay	6000						
Total Expenditures		45,179	48,577	4,802	5,415	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,233	11,318	6,896	6,283	0	0
Other Financing Sources	8900						
Other Outgo	7000	20,326	10,163				
Net Increase/(Decrease) in Fund Balance		2,907	1,155	6,896	6,283	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	128,279	131,186	19,654	26,550		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	128,279		19,654		0	
Ending Fund Balance, June 30		131,186	132,341	26,550	32,833	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

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	5,738,195	5,739,195				
State Revenues	8600	1,550,205	1,550,205				
Local Revenues	8800	6					
Total Income		7,288,406	7,289,400	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	32,256	32,256				
Capital Outlay	6000						
Total Expenditures		32,256	32,256	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,256,150	7,257,144	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,255,180	7,257,144				
Net Increase/(Decrease) in Fund Balance		970	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	26,723	27,694		0		0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	26,724		0		0	
Ending Fund Balance, June 30		27,694	27,694	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

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				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,476,715
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	16,754
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,083,843

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		887,829			137,789		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	887,829			887,829			887,829
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	72,516		72,516
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	72,516		72,516
Other Operating Expenses and Services	5000				0	65,273		65,273
Capital Outlay								
Library Books	6300				0			0
Equipment	6400				0			0
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		887,829	0	0	887,829	137,789		1,025,618
Ending Balance					0	0		0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 240

Name: NAPA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		760,654			137,789		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	760,654			760,654			760,654
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	72,516		72,516
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	72,516		72,516
Other Operating Expenses and Services	5000				0	65,273		65,273
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		760,654	0	0	760,654	137,789		898,443
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 240

Name: NAPA

EPA Revenue	476,645
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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	476,645	0	0	476,645
Default Activity Code	999999	20,491,231	879,204	3,747,852	25,118,287
TOTAL		20,967,876	879,204	3,747,852	25,594,932

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 240

Name: NAPA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	2,460,263	3,467,520	5,927,783	N/A	N/A
2022-23	2,971,655	4,108,353	7,080,008	1,152,225	19.44%
2023-24	3,078,634	4,415,063	7,493,697	413,689	5.84%
2024-25	3,189,465	4,603,069	7,792,534	298,837	3.99%
2025-26	3,304,286	4,712,081	8,016,367	223,833	2.87%
2026-27	3,428,240	4,806,322	8,234,562	218,195	2.72%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
These costs will be afforded within available/budgeted resources. As a "community supported" district, it is anticipated that the annual increase in the local property taxes will be more than adequate to cover the increased costs of these benefits