

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2022-2023)  
(Budget Report for Fiscal Year 2023-2024)

District: NAPA

District Code: 240

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Jame Reeves

**Electronic Certification Date:** Tuesday, October 10, 2023

Contact: James Reeves Vice President, Business and Finance  
(707) 256-7175 Ext: james.reeves@napavalley.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	8,464,795	8,464,795		8,464,795
Other	1300	3,227,359	3,236,367	25,526	3,261,893
<b>Total Instructional Salaries</b>		11,692,154	11,701,162	25,526	11,726,688
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,541,795	149,080	2,690,875
Other	1400		832,950	77,435	910,385
<b>Total Non-Instructional Salaries</b>		0	3,374,745	226,515	3,601,260
<b>Total Academic Salaries</b>		11,692,154	15,075,907	252,041	15,327,948
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		7,449,894	812,554	8,262,448
Other	2300		547,172	102,759	649,931
<b>Total Non-Instructional Salaries</b>		0	7,997,066	915,313	8,912,379
<b>Instructional Aides</b>					
Regular Status	2200	637,822	637,822		637,822
Other	2400	282,427	303,168		303,168
<b>Total Instructional Aides</b>		920,249	940,990	0	940,990
<b>Total Classified Salaries</b>		920,249	8,938,056	915,313	9,853,369
<b>Employee Benefits</b>	3000	3,889,406	8,823,767	492,462	9,316,229
<b>Supplies and Materials</b>	4000		486,003	32,695	518,698
<b>Other Operating Expenses</b>	5000	462,431	5,850,907	187,003	6,037,910
<b>Equipment Replacement</b>	6420		38,469		38,469
<b>Total Expenditures Prior to Exclusions</b>		16,964,240	39,213,109	1,879,514	41,092,623

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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		431,456		431,456
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		292,090	9,429	301,519
Lottery Expenditures					
Academic Salaries	1000		1,021,659		1,021,659
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				0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Total Exclusions</b>		0	1,745,205	9,429	1,754,634
<b>Total for ECS 84362, 50% Law</b>		16,964,240	37,467,904	1,870,085	39,337,989
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		45.28%	100.00%		
<b>50% of Current Expense of Education</b>			18,733,952		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		16,964,240	37,467,904	1,870,085	39,337,989
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		16,964,240	39,213,109	1,879,514	41,092,623
<b>Capital Expenditures</b>	6000	3,257	1,031,138	69,280	1,100,418
<b>Equipment Replacement (Back out)</b>	6420		(38,469)	0	(38,469)
<b>Total Unrestricted General Fund Expenditures</b>		16,967,497	40,205,778	1,948,794	42,154,572

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	110,069		110,069
In County Treasury	9112	43,362,756		43,362,756
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	1,985		1,985
Investments (at cost)	9120			0
Accounts Receivable	9130	8,241,543	2,873	8,244,416
Due from Other Funds	9140		335,422	335,422
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	223,962	32,362	256,324
<b>TOTAL ASSETS</b>		51,940,315	370,657	52,310,972
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,998,670		9,998,670
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,419,838		1,419,838
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	33,555,764	345,246	33,901,010
<b>TOTAL LIABILITIES</b>		44,974,272	345,246	45,319,518

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	6,966,043	25,411	6,991,454
<b>Total Fund Balance</b>		<b>6,966,043</b>	<b>25,411</b>	<b>6,991,454</b>
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		<b>6,966,043</b>	<b>25,411</b>	<b>6,991,454</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>51,940,315</b>	<b>370,657</b>	<b>52,310,972</b>

- 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, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		8,311,099	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		86,098	
Due from Other Funds	9140		5,250	
<b>TOTAL ASSETS</b>		0	8,402,447	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715		8,402,447	
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	8,402,447	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	8,402,447	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	8,402,447	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, 2023

District ID: 240

Name: NAPA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,107			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			269,659			
Due from Other Funds	9140			429,780			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	702,546	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			500,976			
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			133,882			
<b>TOTAL LIABILITIES</b>		0	0	634,858	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, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	67,688	0	0	0
Total Fund Balance		0	0	67,688	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	67,688	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	702,546	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,160		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	2,902,719		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		2,907,879	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,047,291		
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	106,550		
<b>TOTAL LIABILITIES</b>		1,153,841	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	1,754,038		
Total Designated Fund Balance		1,754,038	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		1,754,038	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,907,879	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
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
<b>TOTAL LIABILITIES</b>	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, 2023

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		17,433
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		1,259,597
Due from Other Funds	9140	77,876	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		77,876	1,277,030

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	77,876	1,277,030
Total Designated Fund Balance		77,876	1,277,030
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		77,876	1,277,030
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		77,876	1,277,030

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	18,396	48,340		109,283				26,929
In County Treasury	9112								
Cash With Fiscal Agents	9113								232,033
Revolving Cash Accounts	9114	200							7,267
Investments (at cost)	9120								2,557,833
Accounts Receivable	9130	77			581,396				
Due from Other Funds	9140	170,524			136,623				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		189,197	48,340	0	827,302	0	0	0	2,824,062

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				504,981				(4,357,504)
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		8,859						4,633,812
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	38,304	8,160		296,357				(10,079)
Total Current Liabilities and Deferred Revenue		38,304	17,019	0	801,338	0	0	0	266,229
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								2,557,833
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	2,557,833
<b>TOTAL LIABILITIES</b>	968	38,304	17,019	0	801,338	0	0	0	2,824,062

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		31,321		25,964				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	150,893							
<b>Total Reserved Fund Balance</b>		150,893	31,321	0	25,964	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		150,893	31,321	0	25,964	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		189,197	48,340	0	827,302	0	0	0	2,824,062

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,856,507	1,856,507
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		30,567	30,567
Student Financial Aid	8150	15,083		15,083
Veterans Education	8160	880		880
Vocational and Technical Education Act (VATEA)	8170		42,349	42,349
Other Federal Revenues	8190		1,844,173	1,844,173
<b>Total Federal Revenues</b>	8100	15,963	3,773,596	3,789,559
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	183,000		183,000
State General Apportionment	8612	1,058,930		1,058,930
Other General Apportionment	8613	195,796		195,796
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		673,528	673,528
Disabled Students Programs and Services(DSPS)	8623		1,295,035	1,295,035
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,767,946	5,767,946

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	293,947		293,947
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		192,884	192,884
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	120,323		120,323
Timber Yield Tax	8672	117		117
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,021,659	229,494	1,251,153
State Mandated Costs	8685	155,768		155,768
Other State Non-Tax Revenues	8686	27,084		27,084
Other State Revenues	8690		393,288	393,288
<b>Total State Revenues</b>	8600	3,056,624	8,552,175	11,608,799

**SUPPLEMENTAL DATA**

For Actual Year: 2022-2023

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	38,648,421		38,648,421
Tax Allocation, Supplemental Roll	8812	1,256,515		1,256,515
Tax Allocation, Unsecured Roll	8813	1,203,626		1,203,626
Prior Years Taxes	8816	34,827		34,827
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	13,100		13,100
Other Contract Services	8832	1,429	2,156	3,585
Sales and Commissions	8840			0
Rentals and Leases	8850	281,714		281,714
Interest and Investment Income	8860	227,618		227,618
Student Fees and Charges	8870			
Community Services Classes	8872	40,822		40,822
Dormitory	8873			0
Enrollment	8874	1,584,684		1,584,684
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(141,827)		(141,827)
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		135,905	135,905
Instructional Materials Fees and Sales of Materials	8877	134,666		134,666
Insurance	8878	5,078		5,078
Student Records	8879	33,697		33,697
Nonresident Tuition	8880	300,270		300,270
Parking Services and Public Transportation	8881		93,430	93,430
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	2,763	301,651	304,414
Other Local Revenues	8890	28,911	4,466	33,377
<b>Total Local Revenues</b>	8800	43,656,314	537,608	44,193,922
<b>Total Revenues</b>		46,728,901	12,863,379	59,592,280

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	8,300		8,300
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	303,413	210,676	514,089
<b>Total Other Financing Sources</b>	8900	311,713	210,676	522,389
<b>Total Revenues and Other Financing Sources</b>		47,040,614	13,074,055	60,114,669

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	527,410	28,275	53,394	20,595		629,674
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	5,645					5,645
Biological Sciences	0400	971,249	1,874	28,736			1,001,859
Business and Management	0500	397,973	728	3,469			402,170
Media and Communications	0600	8,375					8,375
Information Technology	0700	224,103					224,103
Education	0800	659,339	5,142	10,926	2,841		678,248
Engineering and Industrial Technologies	0900	927,507	14,686	126,592	6,665		1,075,450
Fine and Applied Arts	1000	1,371,446	137,998	122,202	241		1,631,887
Foreign language	1100	335,740		728			336,468
Health	1200	3,503,236	81,158	419,419	77,604		4,081,417
Family and Consumer Sciences	1300	656,311	2,646	81,185	27,369		767,511
Law	1400						0
Humanities(Letters)	1500	2,103,286	44,863	6,752			2,154,901
Library Science	1600						0
Mathematics	1700	1,625,775	58,765	14,388	1,590		1,700,518
Military Studies	1800						0
Physical Sciences	1900	1,131,422	162	16,324	16,008		1,163,916
Psychology	2000	429,278					429,278
Public and Protective Services	2100	370,341		545			370,886
Social Sciences	2200	1,142,397		48			1,142,445
Commercial Services	3000						0
Interdisciplinary Studies	4900	474,732	228,684	147,669	50,877		901,962
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	(5)					(5)
<b>Sub-Total Instructional Activites</b>		16,865,560	604,981	1,032,377	203,790		18,706,708
<b>Total Expenditures for GF Activities*</b>		16,891,086	24,745,666	9,261,305	3,541,844	3,119,784	57,559,685

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,234,596	219,253	40,284		3,494,133
Course and Curriculum Development	6020		507,790	46,302	26,082		580,174
Academic / Faculty Senate	6030		278,020	2,845			280,865
Other Instructional Administration & Governance	6090		196,277	127			196,404
<b>Total Instructional Admin. &amp; Governance</b>		0	4,216,683	268,527	66,366	0	4,551,576
Instructional Support Services	6100						
Learning Center	6110		179,986	24,176			204,162
Library	6120		506,952	36,087	52,967		596,006
Media	6130		295,096				295,096
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		137,505	1,856	23,715		163,076
<b>Total Instructional Support Services</b>		0	1,119,539	62,119	76,682	0	1,258,340
Admissions and Records	6200		981,492	160,943	14,807		1,157,242
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,249,563	4,306			2,253,869
Matriculation and Student Assessment	6320		501,515	49,851	3,308		554,674
Transfer Programs	6330		151,327	16,610			167,937
Career Guidance	6340		3,736	63,885			67,621
Other Student Counseling and Guidance	6390		190,169				190,169
<b>Total Student Counseling and Guidance</b>		0	3,096,310	134,652	3,308	0	3,234,270

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		753,918	125,019			878,937
Extended Opportunity Programs and Services (EOPS)	6430		621,157	22,163		31,608	674,928
Health Services	6440		136,846	157,420	170		294,436
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,201,287	137,728	4,949		1,343,964
Job Placement Services	6470						0
Veterans Services	6480		117,945	6,011			123,956
Miscellaneous Student Services	6490		1,616,727	356,595	126,201	35,000	2,134,523
<b>Total Other Student Services</b>		0	4,447,880	804,936	131,320	66,608	5,450,744
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		376,800	715,587			1,092,387
Custodial Services	6530		1,056,409	92,138			1,148,547
Grounds Maintenance and Repairs	6550		234,964	268,545	28,682		532,191
Utilities	6570			1,891,033			1,891,033
Other Operations and Maintenance of Plant	6590		417,496	443,386	52,433		913,315
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,085,669	3,410,689	81,115	0	5,577,473
<b>Planning, Policymaking and Coordinations</b>	6600		1,263,157	637,907	68,310		1,969,374

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		58,357	251,265	13,147		322,769
Fiscal Operations	6720		1,368,789	421,946	2,244		1,792,979
Human Resources Management	6730		1,162,194	159,326	2,450		1,323,970
Noninstruct Staff Retirees' Benefits & Retirement *	6740		100,500				100,500
Staff Development	6750		12,583	8,508			21,091
Staff Diversity	6760			4,831			4,831
Logistical Services	6770		1,017,896	659,769	181,169		1,858,834
Management Information Systems	6780		984,875	725,533	1,921,487		3,631,895
Other General Institutional Support Services	6790		344,330	58,872			403,202
<b>Total General Institutional Support Services</b>	6700	0	5,049,524	2,290,050	2,120,497	0	9,460,071
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	21,356	76,149	59,684	150		157,339
Community Use of Facilities	6830		151,777	6,039			157,816
Economic Development	6840		41,268	12,857			54,125
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	21,356	269,194	78,580	150	0	369,280

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		16,232				16,232
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		163,651	117,120			280,771
Student and Co-Curricular Activities	6960		970,936	259,244	(3,626)		1,226,554
Student Housing	6970						0
Other Ancillary Services	6990		19,636				19,636
<b>Total Ancillary Services</b>	6900	0	1,170,455	376,364	(3,626)	0	1,543,193
Auxiliary Operations	7000						
Contract Education	7010	4,170	750	271			5,191
Other Auxiliary Operations	7090		440,032	3,890	299		444,221
<b>Total Auxiliary Operations</b>	7000	4,170	440,782	4,161	299	0	449,412

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				
<b>Physical Property and Related Acquisitions</b>	7100				778,826		778,826
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,584,983	2,584,983
Student Aid	7320					468,193	468,193
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,053,176	3,053,176
<b>Sub-Total Non-Instructional Activites</b>		25,526	24,140,685	8,228,928	3,338,054	3,119,784	38,852,977
<b>Total Expenditures General Fund: activities *</b>		16,891,086	24,745,666	9,261,305	3,541,844	3,119,784	57,559,685

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$40,298,514
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	3,451.59		
	2. 2022-2023 Second Period Actual FTES	3,193.39		
	3. 2022-2023 Population change factor (C2/C1)	0.9252		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$38,939,603
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)			\$38,939,603
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$38,939,603
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,797,900
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			122,026
C.	Local Property taxes			40,825,490
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.	2023-2024 Appropriations Subject to Limit			\$42,745,416

For Actual Year: 2022-2023

Budget Year: 2023-2024

**General Fund**

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	15,963	15,239	3,773,596	1,768,942	3,789,559	1,784,181
State Revenues	8600	3,056,624	2,548,931	8,552,175	9,823,121	11,608,799	12,372,052
Local Revenues	8800	43,656,314	46,373,225	537,608	495,678	44,193,922	46,868,903
<b>Total Revenues</b>		<b>46,728,901</b>	<b>48,937,395</b>	<b>12,863,379</b>	<b>12,087,741</b>	<b>59,592,280</b>	<b>61,025,136</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	15,327,949	16,348,009	2,121,826	1,841,390	17,449,775	18,189,399
Classified Salaries	2000	9,853,372	11,268,953	2,959,785	3,088,916	12,813,157	14,357,869
Employee Benefits	3000	9,316,225	9,713,943	2,057,595	1,649,542	11,373,820	11,363,485
Supplies and Materials	4000	518,697	456,899	503,260	393,273	1,021,957	850,172
Other Operating Expenses and Services	5000	6,037,911	7,410,724	2,201,437	1,615,656	8,239,348	9,026,380
Capital Outlay	6000	1,100,418	1,283,983	2,441,426	1,993,174	3,541,844	3,277,157
<b>Total Expenditures</b>		<b>42,154,572</b>	<b>46,482,511</b>	<b>12,285,329</b>	<b>10,581,951</b>	<b>54,439,901</b>	<b>57,064,462</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>4,574,329</b>	<b>2,454,884</b>	<b>578,050</b>	<b>1,505,790</b>	<b>5,152,379</b>	<b>3,960,674</b>
<b>Other Financing Sources</b>	8900	311,713	0	210,676	294,874	522,389	294,874
<b>Other Outgo</b>	7000	2,331,058	1,952,723	788,726	1,800,664	3,119,784	3,753,387
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>2,554,984</b>	<b>502,161</b>	<b>0</b>	<b>0</b>	<b>2,554,984</b>	<b>502,161</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,411,021	6,966,043	11,209	25,410	4,422,230	6,991,453
Prior Years Adjustments	9020	38		14,201		14,239	
Adjusted Beginning Balance	9030	4,411,059		25,410		4,436,469	
<b>Ending Fund Balance, June 30</b>		<b>6,966,043</b>	<b>7,468,204</b>	<b>25,410</b>	<b>25,410</b>	<b>6,991,453</b>	<b>7,493,614</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600			25,121	41,930		
Local Revenues	8800			8,794,881	8,633,872		
<b>Total Revenues</b>		0	0	8,820,002	8,675,802	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			5,945,000	6,345,000		
Debt Interest and Other Service Charges	7120			2,517,900	2,399,000		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	8,462,900	8,744,000	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	(8,462,900)	(8,744,000)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	357,102	(68,198)	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0	8,045,345	8,402,447		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		8,045,345		0	
<b>Ending Fund Balance, June 30</b>		0	0	8,402,447	8,334,249	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					1,311,891	1,269,880
Local Revenues	8800					26,622	
<b>Total Income</b>		0	0	0	0	1,338,513	1,269,880
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,247,021	1,263,720
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,247,021	1,263,720
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	91,492	6,160
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					111,888	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(20,396)	6,160
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	0	0	88,084	67,688
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		88,084	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	67,688	73,848

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	16,557,799	16,000,000				
Local Revenues	8800	1,337,083	1,205,013				
<b>Total Income</b>		17,894,882	17,205,013	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,046	260				
Other Operating Expenses and Services	5000	270,479	259,033				
Capital Outlay	6000	3,622,429	1,904,368				
<b>Total Expenditures</b>		3,893,954	2,163,661	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		14,000,928	15,041,352	0	0	0	0
<b>Other Financing Sources</b>	8900	1,878,963					
<b>Other Outgo</b>	7000	15,000,000	16,000,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		879,891	(958,648)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	874,148	1,754,038	0	0		0
Prior Years Adustments	9020	(1)					
Adjusted Beginning Balance	9030	874,147		0		0	
<b>Ending Fund Balance, June 30</b>		1,754,038	795,390	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			71,048	16,932		
Other Financing Sources	8900	329,287	100,000	1,594,329	1,830,674		
<b>Total Income</b>		329,287	100,000	1,665,377	1,847,606		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			85,836	87,000		
Employee Benefits	3000			1,440,520	1,721,841		
Supplies and Materials	4000	4,408		16,193	7,159		
Other Operating Expenses and Services	5000	247,003		11,645	11,377		
Capital Outlay	6000						
<b>Total Expenditures</b>		251,411	0	1,554,194	1,827,377		
<b>Net Profit or Loss</b>		77,876	100,000	111,183	20,229		
<b>Other Outgo</b>	7000		100,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		77,876	0	111,183	20,229		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		77,876	1,273,107	1,277,030		
Prior Years Adjustments	9020			(107,260)			
Adjusted Beginning Balance	9030	0		1,165,847			
<b>Ending Fund Balance, June 30</b>		77,876	77,876	1,277,030	1,297,259		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	91,316	79,864	12,283	14,186		
<b>Total Income</b>		91,316	79,864	12,283	14,186	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	30,402	25,748				
Employee Benefits	3000	14,857	12,281				
Supplies and Materials	4000	9,025	4,914		39		
Other Operating Expenses and Services	5000	10,667	8,608	7,512	6,127		
Capital Outlay	6000						
<b>Total Expenditures</b>		64,951	51,551	7,512	6,166	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		26,365	28,313	4,771	8,020	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	6,658	13,462				
<b>Net Increase/(Decrease) in Fund Balance</b>		19,707	14,851	4,771	8,020	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	131,186	150,893	26,550	31,321		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	131,186		26,550		0	
<b>Ending Fund Balance, June 30</b>		150,893	165,744	31,321	39,341	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	5,692,128	5,827,811				
State Revenues	8600	1,408,716	1,360,862				
Local Revenues	8800	(40)					
<b>Total Income</b>		7,100,804	7,188,673	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,768	24,485				
Capital Outlay	6000						
<b>Total Expenditures</b>		10,768	24,485	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		7,090,036	7,164,188	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	7,091,766	7,169,388				
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,730)	(5,200)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	27,694	25,964		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,694		0		0	
<b>Ending Fund Balance, June 30</b>		25,964	20,764	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	139,181
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	329,287
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,594,329
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	40,192
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	111,888

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		1,021,659			229,494		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000		1,021,659		1,021,659			1,021,659
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	185,794		185,794
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	185,794		185,794
Other Operating Expenses and Services	5000				0	23,670		23,670
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		20,030	20,030
<b>Total Other Outgo</b>	7000	0	0	0	0		20,030	20,030
<b>Total Expenditures</b>		0	1,021,659	0	1,021,659	209,464	20,030	1,251,153
<b>Ending Balance</b>					0	0		0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		556,488			229,494		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000		556,488		556,488			556,488
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	229,494		229,494
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	229,494		229,494
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	556,488	0	556,488	229,494		785,982
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 240

Name: NAPA

<b>EPA Revenue</b>	293,947
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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	293,947	0	0	293,947
<b>TOTAL</b>		293,947	0	0	293,947

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 240

Name: NAPA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	2,656,211	3,565,650	6,221,861	N/A	N/A
2023-2024	2,868,708	3,881,007	6,749,715	527,854	8.48%
2024-2025	2,981,735	4,188,139	7,169,874	420,159	6.22%
2025-2026	3,079,834	4,447,444	7,527,278	357,404	4.98%
2026-2027	3,178,081	4,688,012	7,866,093	338,815	4.50%
2027-2028	3,279,462	4,872,719	8,152,181	286,088	3.64%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
These costs will be afforded within available/budgeted resources. As a "Community Supported" district, it is anticipated that the annual increase in local property taxes will be more than adequate to cover the increased costs of STRS and PERS benefits.
<b>Does the district have an irrevocable trust?</b>
Yes