

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)

(Budget Report for Fiscal Year 2026-2027)

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: James Reeves

Electronic Certification Date: Monday, October 12, 2026

Contact: James Reeves	Asst. Superintendent Vice President of Administrative Services
(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.
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For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 240

Name: NAPA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	9,351,288	9,351,288		9,351,288
Other	1300	4,410,213	4,410,213	35,551	4,445,764
Total Instructional Salaries		13,761,501	13,761,501	35,551	13,797,052
Non-Instructional Salaries					
Contract or Regular	1200		3,182,894	567,608	3,750,502
Other	1400		1,066,256	109,186	1,175,442
Total Non-Instructional Salaries		0	4,249,150	676,794	4,925,944
Total Academic Salaries		13,761,501	18,010,651	712,345	18,722,996
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,941,820	2,627,596	10,569,416
Other	2300		507,971	223,691	731,662
Total Non-Instructional Salaries		0	8,449,791	2,851,287	11,301,078
Instructional Aides					
Regular Status	2200	868,579	868,579		868,579
Other	2400	300,133	300,133		300,133
Total Instructional Aides		1,168,712	1,168,712	0	1,168,712
Total Classified Salaries		1,168,712	9,618,503	2,851,287	12,469,790
Employee Benefits	3000	5,722,039	11,079,862	1,510,940	12,590,802
Supplies and Materials	4000		514,521	11,262	525,783
Other Operating Expenses	5000	151,446	5,920,011	677,845	6,597,856
Equipment Replacement	6420		1,646		1,646
Total Expenditures Prior to Exclusions		20,803,698	45,145,194	5,763,679	50,908,873

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		366,012		366,012
Objects to Exclude	Object Code				
Rents and Leases	5060		118,077	1,885	119,962
Lottery Expenditures					
Academic Salaries	1000		402,845		402,845
Classified Salaries	2000		39,909		39,909
Employee Benefits	3000		152,356		152,356
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		9,922		9,922
Total Supplies and Materials		0	9,922	0	9,922
Other Operating Expenses and Services	5000		137,305		137,305

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 240

Name: NAPA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		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	1,226,426	1,885	1,228,311
Total for ECS 84362, 50% Law		20,803,698	43,918,768	5,761,794	49,680,562
Percent of CEE (Instructional Salary Cost / Total CEE)		47.37%	100.00%		
50% of Current Expense of Education			21,959,384		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,803,698	43,918,768	5,761,794	49,680,562
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		20,803,698	45,145,194	5,763,679	50,908,873
Capital Expenditures	6000	164,255	1,572,467	47,184	1,619,651
Equipment Replacement (Back out)	6420		(1,646)	0	(1,646)
Total Unrestricted General Fund Expenditures		20,967,953	46,716,015	5,810,863	52,526,878

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 240

Name: NAPA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	38,847,265		38,847,265
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	1,735		1,735
Investments (at cost)	9120			0
Accounts Receivable	9130	5,853,255	81,091	5,934,346
Due from Other Funds	9140		305,633	305,633
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	174,475	1,188	175,663
TOTAL ASSETS		44,876,730	387,912	45,264,642
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,632,651	245,019	3,877,670
Accrued Salaries and Wages Payable	9520	2,820,832		2,820,832
Compensated Absences Payable Current	9530	1,521,863		1,521,863
Due to Other Funds	9540	7,574,157		7,574,157
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	10,533,792	117,483	10,651,275
TOTAL LIABILITIES		26,083,295	362,502	26,445,797

For Year Ended June 30, 2026

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		25,410	25,410
Unassigned	9790	18,793,435		18,793,435
Total Fund Balance		18,793,435	25,410	18,818,845
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		18,793,435	25,410	18,818,845
TOTAL LIABILITIES AND FUND EQUITY		44,876,730	387,912	45,264,642

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		10,841,115	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		164,768	
Due from Other Funds	9140		6,575	
TOTAL ASSETS		0	11,012,458	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715		11,012,458	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	11,012,458	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	11,012,458	0
TOTAL LIABILITIES AND FUND EQUITY		0	11,012,458	0

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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			3,373			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			267,081			
Due from Other Funds	9140			1,000,889			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,271,343	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			997,827			
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 LIABILITIES		0	0	997,827	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	273,516	0	0	0
Total Fund Balance		0	0	273,516	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	273,516	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,271,343	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 240

Name: NAPA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,602		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	11,830		
Due from Other Funds	9140	4,312,739		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		4,330,171	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	21,173		
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	75,331		
TOTAL LIABILITIES		96,504	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 240

Name: NAPA

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	4,233,667		
Total Designated Fund Balance		4,233,667	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		4,233,667	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,330,171	0	0

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 240

Name: NAPA

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
				Fund	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, 2026

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2026

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, 2026

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		18,927
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	1,613,453	1,249,714
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		1,613,453	1,268,641

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	669,500	
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		669,500	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	669,500	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 240

Name: NAPA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	943,953	1,268,641
Total Reserved Fund Balance		943,953	1,268,641
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		943,953	1,268,641
TOTAL LIABILITIES AND FUND EQUITY		1,613,453	1,268,641

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 240

Name: NAPA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	9,728	18,881		2,532,237				392,319
Revolving Cash Accounts	9114								
Investments (at cost)	9120								3,737,122
Accounts Receivable	9130	5,237			581,112				10,079
Due from Other Funds	9140	286,205	26,327						561,524
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		301,170	45,208	0	3,113,349	0	0	0	4,701,044

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 240

Name: NAPA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	929	9,429		399,746				963,922
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				2,179,270				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	71,522	9,376		508,369				
Total Current Liabilities and Deferred Revenue		72,451	18,805	0	3,087,385	0	0	0	963,922
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								3,737,122
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	3,737,122
TOTAL LIABILITIES	968	72,451	18,805	0	3,087,385	0	0	0	4,701,044

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 240

Name: NAPA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	228,719	26,403		25,964				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		228,719	26,403	0	25,964	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		228,719	26,403	0	25,964	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		301,170	45,208	0	3,113,349	0	0	0	4,701,044

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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	51,320	4,025,943	4,077,263
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		11,347	11,347
Student Financial Aid	8150	7,270		7,270
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		144,775	144,775
Other Federal Revenues	8190	2,555,588	48,768	2,604,356
Total Federal Revenues	8100	2,614,178	4,230,833	6,845,011
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	140,765		140,765
State General Apportionment	8612	1,081,443		1,081,443
Other General Apportionment	8613	169,442		169,442
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		800,323	800,323
Disabled Students Programs and Services(DSPS)	8623		1,046,539	1,046,539
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		220,059	220,059
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,655,980	6,655,980

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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	351,834		351,834
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		105,209	105,209
Other Reimbursable Categorical Programs	8652		60,000	60,000
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	117,861		117,861
Timber Yield Tax	8672	78		78
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	742,337	272,649	1,014,986
State Mandated Costs	8685	119,716		119,716
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	1,460,504	574,109	2,034,613
Total State Revenues	8600	4,183,980	9,734,868	13,918,848

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 240

Name: NAPA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	45,248,649		45,248,649
Tax Allocation, Supplemental Roll	8812	743,335		743,335
Tax Allocation, Unsecured Roll	8813	1,401,971		1,401,971
Prior Years Taxes	8816	94,609		94,609
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		91,953	91,953
Contract Services	8830			
Contract Instructional Services	8831	56,057		56,057
Other Contranct Services	8832		53,052	53,052
Sales and Commissions	8840			0
Rentals and Leases	8850	446,402		446,402
Interest and Investment Income	8860	1,701,732		1,701,732
Student Fees and Charges	8870			
Community Services Classes	8872	44,019		44,019
Dormitory	8873			0
Enrollment	8874	1,317,724		1,317,724
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(140,660)		(140,660)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		233,432	233,432
Instructional Materials Fees and Sales of Materials	8877	261,017		261,017
Insurance	8878	5,189		5,189
Student Records	8879	21,650		21,650
Nonresident Tuition	8880	1,042,628		1,042,628
Parking Services and Public Transportation	8881		230,291	230,291
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	4,530	31,251	35,781
Other Local Revenues	8890	48,901	5,801	54,702
Total Local Revenues	8800	52,297,753	645,780	52,943,533
Total Revenues		59,095,911	14,611,481	73,707,392

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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	37,883		37,883
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		312	312
Total Other Financing Sources	8900	37,883	312	38,195
Total Revenues and Other Financing Sources		59,133,794	14,611,793	73,745,587

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	609,360	72,061	49,984	54,822		786,227
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	17,337					17,337
Biological Sciences	0400	949,010	23,354	40,960	94,285		1,107,609
Business and Management	0500	482,095	23,834	3,237			509,166
Media and Communications	0600	34,519		1,953			36,472
Information Technology	0700	257,669	8,484				266,153
Education	0800	844,332	6,275	20,394	676		871,677
Engineering and Industrial Technologies	0900	996,834	43,074	124,489	43,233		1,207,630
Fine and Applied Arts	1000	1,555,020	207,325	133,425	2,195		1,897,965
Foreign language	1100	479,609	16,928	4,379			500,916
Health	1200	3,245,983	459,720	281,304	44,707		4,031,714
Family and Consumer Sciences	1300	673,738	34,233	92,828			800,799
Law	1400						0
Humanities(Letters)	1500	2,234,313	73,288	641			2,308,242
Library Science	1600	4,339					4,339
Mathematics	1700	1,881,773	34,907	13,746			1,930,426
Military Studies	1800						0
Physical Sciences	1900	1,564,689	25,202	31,123	57,157		1,678,171
Psychology	2000	558,331	33,287	29			591,647
Public and Protective Services	2100	342,791	26,375				369,166
Social Sciences	2200	1,514,088	56,489	11,638			1,582,215
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,642,715	117,180	96,991	171,903		3,028,789
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		20,888,545	1,262,016	907,121	468,978		23,526,660
Total Expenditures for GF Activities*		20,924,096	32,302,492	9,971,217	3,621,749	5,317,823	72,137,377

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		2,095,768	49,267			2,145,035
Course and Curriculum Development	6020		448,968	12,050			461,018
Academic / Faculty Senate	6030		516,646	19,537			536,183
Other Instructional Administration & Governance	6090		122,695				122,695
Total Instructional Admin. & Governance		0	3,184,077	80,854	0	0	3,264,931
Instructional Support Services	6100						
Learning Center	6110			12,887			12,887
Library	6120		763,534	29,737	105,904		899,175
Media	6130		217,268		38,127		255,395
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			926,710	952		927,662
Other Instructional Support Services	6190		860,193	181,206			1,041,399
Total Instructional Support Services		0	1,840,995	1,150,540	144,983	0	3,136,518
Admissions and Records	6200		1,321,225	57,767			1,378,992
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,058,837	5,118			3,063,955
Matriculation and Student Assessment	6320		497,647	38,846	1,940		538,433
Transfer Programs	6330		332,998	19,606	11,496		364,100
Career Guidance	6340		3,327	114,510			117,837
Other Student Counseling and Guidance	6390		336,742				336,742
Total Student Counseling and Guidance		0	4,229,551	178,080	13,436	0	4,421,067

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		55,955				55,955
Disabled Student Programs and Services (DSPS)	6420		831,867	93,291	934		926,092
Extended Opportunity Programs and Services (EOPS)	6430		1,252,369	63,057	9,265	3,610	1,328,301
Health Services	6440		299,038	201,318			500,356
Student Personnel Administration	6450						0
Financial Aid Administration	6460		830,817	89,174	2,614		922,605
Job Placement Services	6470						0
Veterans Services	6480		306,899	16,060			322,959
Miscellaneous Student Services	6490		1,817,932	425,885	7,223		2,251,040
Total Other Student Services		0	5,394,877	888,785	20,036	3,610	6,307,308
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		376,512	364,691			741,203
Custodial Services	6530		1,191,429	145,914			1,337,343
Grounds Maintenance and Repairs	6550		418,780	90,855	54,346		563,981
Utilities	6570			2,087,438			2,087,438
Other Operations and Maintenance of Plant	6590		162,555	318,052	40,960		521,567
Total Operation and Maintenance of Plant	6500	0	2,149,276	3,006,950	95,306	0	5,251,532
Planning, Policymaking and Coordinations	6600		1,567,792	336,286	27,348		1,931,426

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		297,507	135,735	1,338		434,580
Fiscal Operations	6720		1,540,473	591,225			2,131,698
Human Resources Management	6730		1,205,839	162,720			1,368,559
Noninstruct Staff Retirees' Benefits & Retirement *	6740		366,012				366,012
Staff Development	6750		30,789	42,142			72,931
Staff Diversity	6760						0
Logistical Services	6770		628,522	267,950	45,805		942,277
Management Information Systems	6780		761,216	936,455	1,964,536		3,662,207
Other General Institutional Support Services	6790		788,985	55,566			844,551
Total General Institutional Support Services	6700	0	5,619,343	2,191,793	2,011,679	0	9,822,815
Community Services & Economic Development	6800						
Community Recreation	6810			256			256
Community Service Classes	6820	19,462	144,713	67,742			231,917
Community Use of Facilities	6830		671,244	31,546			702,790
Economic Development	6840		349,968	7,519			357,487
Other Community Services & Economic Development	6890		56,427	6,903			63,330
Total Community Services	6800	19,462	1,222,352	113,966	0	0	1,355,780

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		24,607				24,607
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		259,362	54,932			314,294
Student and Co-Curricular Activities	6960		1,411,306	647,553	1,480		2,060,339
Student Housing	6970		946,633	17,651			964,284
Other Ancillary Services	6990		52,272				52,272
Total Ancillary Services	6900	0	2,694,180	720,136	1,480	0	3,415,796
Auxiliary Operations	7000						
Contract Education	7010	16,089	114,130	7,051			137,270
Other Auxiliary Operations	7090		1,089,352	9,518	2,767		1,101,637
Total Auxiliary Operations	7000	16,089	1,203,482	16,569	2,767	0	1,238,907

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		613,326	322,370	835,736		1,771,432
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,998,857	4,998,857
Student Aid	7320					315,356	315,356
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,314,213	5,314,213
Sub-Total Non-Instructional Activites		35,551	31,040,476	9,064,096	3,152,771	5,317,823	48,610,717
Total Expenditures General Fund: activities *		20,924,096	32,302,492	9,971,217	3,621,749	5,317,823	72,137,377

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2026-2027 Appropriations Limit:			
A.	2025-2026 Appropriations Limit:			\$47,570,377
B.	2026-2027 Price Factor:	1.0495		
C.	Population factor:			
	1. 2024-2025 Second Period Actual FTES	3,236.64		
	2. 2025-2026 Second Period Actual FTES	3,311.54		
	3. 2025-2026 Population change factor (C2/C1)	1.0231		
D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			\$51,078,381
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)			\$51,078,381
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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			\$51,078,381
II.	2026-2027 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,743,881
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			117,894
C.	Local Property taxes			47,237,155
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.	2026-2027 Appropriations Subject to Limit			\$49,098,930

For Actual Year: 2025-2026 Budget Year: 2026-2027

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,614,178	38,412	4,230,833	1,317,304	6,845,011	1,355,716
State Revenues	8600	4,183,980	4,183,318	9,734,868	10,007,037	13,918,848	14,190,355
Local Revenues	8800	52,297,753	52,911,174	645,780	845,000	52,943,533	53,756,174
Total Revenues		59,095,911	57,132,904	14,611,481	12,169,341	73,707,392	69,302,245
EXPENDITURES:							
Academic Salaries	1000	18,722,998	17,610,709	2,365,696	2,466,076	21,088,694	20,076,785
Classified Salaries	2000	12,469,789	12,508,179	4,502,448	3,093,151	16,972,237	15,601,330
Employee Benefits	3000	12,590,803	12,763,214	2,574,854	2,143,406	15,165,657	14,906,620
Supplies and Materials	4000	525,780	658,793	702,591	708,487	1,228,371	1,367,280
Other Operating Expenses and Services	5000	6,597,856	8,710,499	2,144,990	2,589,751	8,742,846	11,300,250
Capital Outlay	6000	1,619,651	2,011,663	2,002,098	765,020	3,621,749	2,776,683
Total Expenditures		52,526,877	54,263,057	14,292,677	11,765,891	66,819,554	66,028,948
Excess /(Deficiency) of Revenues over Expenditures		6,569,034	2,869,847	318,804	403,450	6,887,838	3,273,297
Other Financing Sources	8900	37,883	0	312	0	38,195	0
Other Outgo	7000	4,998,707	2,860,102	319,116	403,450	5,317,823	3,263,552
Net Increase/(Decrease) in Fund Balance		1,608,210	9,745	0	0	1,608,210	9,745
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,135,225	18,793,435	25,410	25,410	17,160,635	18,818,845
Prior Years Adjustments	9020	50,000				50,000	
Adjusted Beginning Balance	9030	17,185,225		25,410		17,210,635	
Ending Fund Balance, June 30		18,793,435	18,803,180	25,410	25,410	18,818,845	18,828,590

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2025-2026

Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			26,999			
Local Revenues	8800			11,598,610	11,243,894		
Total Revenues		0	0	11,625,609	11,243,894	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			3,118,987	3,066,328		
Debt Interest and Other Service Charges	7120			7,966,213	8,131,072		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	11,085,200	11,197,400	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(11,085,200)	(11,197,400)	0	0
Net Increase/Decrease in Fund Balance		0	0	540,409	46,494	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	10,472,049	11,012,458		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,472,049		0	
Ending Fund Balance, June 30		0	0	11,012,458	11,058,952	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					1,487,670	1,312,598
Local Revenues	8800					25,796	24,444
Total Income		0	0	0	0	1,513,466	1,337,042
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,330,227	1,217,186
Capital Outlay	6000					10,925	
Total Expenditures		0	0	0	0	1,341,152	1,217,186
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	172,314	119,856
Other Financing Sources	8900						
Other Outgo	7000						95,412
Net Increase/(Decrease) in Fund Balance		0	0	0	0	172,314	24,444
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	101,201	273,515
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		101,201	
Ending Fund Balance, June 30		0	0	0	0	273,515	297,959

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		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	0	0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2025-2026

Budget Year: 2026-2027

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	147,687	1,912,134				
Local Revenues	8800	5,491,364	132,229				
Total Income		5,639,051	2,044,363	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	33,556	4,380				
Employee Benefits	3000	19,029	2,614				
Supplies and Materials	4000	7,547					
Other Operating Expenses and Services	5000	101,568					
Capital Outlay	6000	5,619,004	1,919,820				
Total Expenditures		5,780,704	1,926,814	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(141,653)	117,549	0	0	0	0
Other Financing Sources	8900	29,782	6,754,753				
Other Outgo	7000	84,357					
Net Increase/(Decrease) in Fund Balance		(196,228)	6,872,302	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,429,896	4,233,668	0	0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	4,429,896		0		0	
Ending Fund Balance, June 30		4,233,668	11,105,970	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
Description	Code	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 Adjutments	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: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2025-2026

Budget Year: 2026-2027

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			52,261	500		
Other Financing Sources	8900	1,364,499	1,376,269	2,227,066	2,008,102		
Total Income		1,364,499	1,376,269	2,279,327	2,008,602		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,519	10,244	117,020			
Employee Benefits	3000	4,977	4,820	2,072,850	2,003,102		
Supplies and Materials	4000			19,321			
Other Operating Expenses and Services	5000	913,226	909,205	70,136	5,000		
Capital Outlay	6000						
Total Expenditures		928,722	924,269	2,279,327	2,008,102		
Net Profit or Loss		435,777	452,000	0	500		
Other Outgo	7000	669,500	710,273				
Net Increase/(Decrease) in Fund Balance		(233,723)	(258,273)	0	500		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,177,677	943,954	1,268,641	1,268,641		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,177,677		1,268,641			
Ending Fund Balance, June 30		943,954	685,681	1,268,641	1,269,141		

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	179,153	189,360	10,853	11,756		
Total Income		179,153	189,360	10,853	11,756	0	0
Expenditures							
Academic Salaries	1000	42,289					
Classified Salaries	2000	37,430	35,953				
Employee Benefits	3000	25,410	12,410				
Supplies and Materials	4000	3,825	9,700				
Other Operating Expenses and Services	5000	34,268	71,658	17,611	17,500		
Capital Outlay	6000						
Total Expenditures		143,222	129,721	17,611	17,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		35,931	59,639	(6,758)	(5,744)	0	0
Other Financing Sources	8900						
Other Outgo	7000		6,600				
Net Increase/(Decrease) in Fund Balance		35,931	53,039	(6,758)	(5,744)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	192,789	228,720	33,161	26,403		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	192,789		33,161		0	
Ending Fund Balance, June 30		228,720	281,759	26,403	20,659	0	0

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	6,501,890	6,468,771				
State Revenues	8600	2,314,438	2,522,004				
Local Revenues	8800						
Total Income		8,816,328	8,990,775	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	51,320	37,107				
Capital Outlay	6000						
Total Expenditures		51,320	37,107	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		8,765,008	8,953,668	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,765,007	8,953,668				
Net Increase/(Decrease) in Fund Balance		1	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,964	25,965		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,964		0		0	
Ending Fund Balance, June 30		25,965	25,965	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
Description	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 Adjutments	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: 2025-2026

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	1,367,292
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,364,499
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,227,066

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		742,337			272,649		
		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	402,845			402,845			402,845
Classified Salaries	2000		39,909		39,909			39,909
Employee Benefits	3000	130,666	21,690		152,356			152,356
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	127,808		127,808
Noninstructional Supplies & Mtrls	4400	7,461	2,461		9,922	75094		85,016
Total Supplies and Materials		7,461	2,461	0	9,922	202,902		212,824
Other Operating Expenses and Services	5000	137,305			137,305	42,835		180,140
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		26,912	26,912
Total Other Outgo	7000	0	0	0	0		26,912	26,912
Total Expenditures		678,277	64,060	0	742,337	245,737	26,912	1,014,986
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		680,010			627,000		
		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	363,529			363,529			363,529
Classified Salaries	2000				0			0
Employee Benefits	3000	121,176			121,176			121,176
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	302,000		302,000
Noninstructional Supplies & Mtrls	4400	11,525			11,525	222500		234,025
Total Supplies and Materials		11,525	0	0	11,525	524,500		536,025
Other Operating Expenses and Services	5000	183,780			183,780	102,500		286,280
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		680,010	0	0	680,010	627,000		1,307,010
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2025-2026 District ID: 240 Name: NAPA

EPA Revenue	351,834
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	351,834	0	0	351,834
TOTAL		351,834	0	0	351,834

Annual Financial and Budget Report

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 240

Name: NAPA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2025-2026	3,219,733	4,509,816	7,729,549	N/A	N/A
2026-2027	4,680,990	4,225,209	8,906,199	1,176,650	15.22%
2027-2028	4,741,911	4,414,073	9,155,984	249,785	2.80%
2028-2029	4,885,691	4,456,840	9,342,531	186,547	2.04%
2029-2030	5,036,395	4,512,930	9,549,325	206,794	2.21%
2030-2031	5,193,651	4,511,344	9,704,995	155,670	1.63%

Does the district have a plan to fund these expenses through 2030-31?
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 local property taxes will be more than adequate to cover the increased costs of STRS and PERS benefits.
Does the district have an irrevocable trust?
Yes