California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2016-2017) (Budget Report for Fiscal Year 2017-2018)

District: NAPA

District Code: 240

| This is to certify that the Annual Financial and Budget Report has a in accordance with the California Code of Regulations, beginning we best of my knowledge, the data contained in this report are correct District Chief Business Officer District Superintendent | vith Section 58300. Further, to the |
|---|-------------------------------------|
| Contact: | |

In accordance with the California Code of Regulations, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to:

Chancellor's Office California Community Colleges Fiscal Services Unit 1102 Q Street, Suite 300 Sacramento, CA 95814-6511

Analysis of compliance with the 50 Percent Law (ECS 84362)

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017 Budget Year: 2017-2018 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 | |
| Academic Salaries | Code | AC 0100-5900 & AC 6110 | AC 0100 - 6799 | AC 6800 - 7390 | Total |
| Instructional Salaries | | | | | |
| Contract or Regular | 1100 | 6,594,743 | 6,594,743 | İ | 6,594,743 |
| Other | 1300 | 4,353,331 | 4,353,331 | 105,632 | 4,458,963 |
| Total Instructional Salaries | | 10,948,074 | 10,948,074 | 105,632 | 11,053,706 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 3,412,523 | 245,046 | 3,657,569 |
| Other | 1400 | | 210,168 | 19,221 | 229,389 |
| Total Non-instructional Salaries | | 0 | 3,622,691 | 264,267 | 3,886,958 |
| Total Academic Salaries | | 10,948,074 | 14,570,765 | 369,899 | 14,940,664 |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 5,407,035 | 1,130,732 | 6,537,767 |
| Other | 2300 | | 485,666 | 187,351 | 673,017 |
| Total Non-Instructional Salaries | | 0 | 5,892,701 | 1,318,083 | 7,210,784 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 570,172 | 570,172 | | 570,172 |
| Other | 2400 | 263,297 | 263,297 | | 263,297 |
| Total Instructional Aides | | 833,469 | 833,469 | 0 | 833,469 |
| Total Classified Salaries | | 833,469 | 6,726,170 | 1,318,083 | 8,044,253 |
| Employee Benefits | 3000 | 3,157,909 | 6,595,679 | 925,252 | 7,520,931 |
| Supplies and Materials | 4000 | 3,137,909 | 697,383 | 187,531 | 884,914 |
| Other Operating Expenses | 5000 | 603.051 | 3,379,358 | 1,250,409 | 4,629,767 |
| Equipment Replacement | 6420 | 003,031 | 3,57 9,556 | 1,200,409 | 1,023,707 |
| Tatal Farmer Manage Palanta Falia | | | | | 00.000.551 |
| Total Expenditures Prior to Exclusions | | 15,542,503 | 31,969,355 | 4,051,174 | 36,020,529 |

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

\$11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

| | | Activity (ECSA) | Activity (ECSB) | Activity (ECSX) | |
|---|-------------|---------------------------|-----------------|--------------------------|---------|
| | 1 | ECS 84362 A | ECS 84362 B | Excluded | |
| | 1 | 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 | | i | | 0 |
| Student Health Services Above Amount Collected | 6441 | | | | 0 |
| Student Transportation | 6491 | | _ | | 0 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | | | 0 |
| Objects to Exclude | Object Code | | | | |
| Rents and Leases | 5060 | | 25,169 | 23,640 | 48,809 |
| Lottery Expenditures | | | Allow Michaels | The terror effect sector | |
| Academic Salaries | 1000 | | 510,598 | O'TE | 510,598 |
| Classified Salaries | 2000 | | 295 | | 295 |
| 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 | | 12,455 | | 12,455 |
| Total Supplies and Materials | | 0 | 12,455 | 0 | 12,455 |
| Other Operating Expenses and Services | 5000 | | 398,991 | | 398,991 |

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

| | | 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 | | 3,000 | ADVANCABLE . | 3,000 |
| Equipment | 6400 | | į. | Ì | |
| Equipment - Additional | 6410 | C (Age Sandage 1) To | 1,467 | /www. | 1,467 |
| Equipment - Replacement | 6420 | Δ. | * | | Ô |
| Total Equipment | | 0 | 1,467 | ő | 1,467 |
| Total Capital Outlay | | 0 | 4,467 | 0 | 4,467 |
| Other Outgo | 7000 | 0 0 0 0 15,542,503 | · · · | entered of states | 0 |
| Total Exclusions | 0545 | 0 | 951,975 | 23,640 | 975,615 |
| Total for ECS 84362, 50% Law | COUNT | 15,542,503 | 31,017,380 | 4,027,534 | 35,044,914 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 50.11% | 100.00% | | 2 14 4 3 |
| 50% of Current Expense of Education | | | 15,508,690 | | |
| Nonexempted (Remaining) Deficiency from second | | | | | |
| preceeding Fiscal Year | | | | j | |
| Amount Required to be Expended for Salaries of Classroom | | 15,542,503 | 31,017,380 | 4,027,534 | 35,044,914 |
| Instructors | | | | | |
| Reconciliation to Unrestricted General Fund Expenditures | | | | | |
| Total Expenditures Prior to Exclusions | | 15,542,503 | 31,969,355 | 4,051,174 | 36,020,529 |
| Capital Expenditures | 6000 | 232 | 532,666 | 63,103 | 595,769 |
| Equipment Replacement (Back out) | 6420 | | 0 | 0 | 0 |
| Total Unrestricted General Fund Expenditures | | 15,542,735 | 32,502,021 | 4,114,277 | 36,616,298 |

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 240

| | | 11 | 12 | 10 |
|--|----------|----------------------|--------------|--------------|
| | CA | General Fund | General Fund | General Fund |
| Description | (Object) | Unrestricted | Restricted | COMBINED |
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | İ | ĺ | |
| Cash: | , , | - | | |
| Awaiting Deposit and in Banks | 9111 | | | 0 |
| In County Treasury | 9112 | 18,300,984 | (7,771,633) | 10,529,351 |
| Cash With Fiscal Agents | 9113 | en de meter of the | | 0 |
| Revolving Cash Accounts | 9114 | 152,461 | | 152,461 |
| Investments (at cost) | 9120 | other to detect of a | * | 0 |
| Accounts Receivable | 9130 | 3,492,878 | 142,665 | 3,635,543 |
| Due from Other Funds | 9140 | 2,400,540 | 743,478 | 3,144,018 |
| Inventories, Stores, and Prepaid Items | 9200 | · | | |
| Inventories and Stores | 9210 | | 743,479 | 743,479 |
| Prepaid Items | 9220 | 297,474 | 24,732 | 322,206 |
| TOTAL ASSETS | | 24,644,337 | (6,117,279) | 18,527,058 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | - | |
| Accounts Payable | 9510 | 5,707,944 | 386,965 | 6,094,909 |
| Accrued Salaries and Wages Payable | 9520 | 707,611 | | 707,611 |
| Compensated Absences Payable Current | 9530 | 4,33 | 5 - March | 0 |
| Due to Other Funds | 9540 | 567,638 | 367,977 | 935,615 |
| Temporary Loans | 9550 | 232,033 | | 232,033 |
| Current Portion of Long-Term Debt | 9560 | Ì | | 0 |
| Deferred Revenues | 9570 | 3,891,574 | 89,315 | 3,980,889 |
| TOTAL LIABILITIES | | 11,106,800 | 844,257 | 11,951,057 |

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 240

| | | 11 | 12 | 10 |
|---|-------------|---------------------------|-------------------------------|--------------------------|
| Description | CA (Object) | General Fund Unrestricted | General Fund | General Fund COMBINED |
| FUND BALANCE (NON-GASB 54) | (Object) | Omestricted | Restricted | COMBINED |
| Fund Balance Reserved | 9710 | | | 0 |
| NonCash Assets | 9711 | = | | 0 |
| Amounts Restricted by Law for Specific Purposes | 9712 | | | O statements produces on |
| Reserve for Encumbrances Credit | 9713 | | | 0 |
| Reserve for Encumbrances Debit | 9714 | | Market v. A | 0 |
| Reserve for Debt Services | 9715 | , | Ì | 0 |
| Assigned/Committed | 9754 | | | 0 |
| Unassigned | 9790 | 1 | | 0 |
| Total Fund Balance | | 0 | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | | |
| Nonspendable Fund Balance | 9751 | Proper Comment Comments. | | 0 |
| Restricted Fund Balance | 9752 | E COM. | 19,980 | 19,980 |
| Committed Fund Balance | 9753 | 1,136,503 | | 1,136,503 |
| Assigned Fund Balance | 9754 | | | 0 |
| Total Designated Fund Balance | | 1,136,503 | 19,980 | 1,156,483 |
| Uncommitted Fund Balance | 9790 | 4,665,180 | the complete of columns and a | 4,665,180 |
| TOTAL FUND EQUITY | | 5,801,683 | 19,980 | 5,821,663 |
| TOTAL LIABILITIES AND FUND EQUITY | | 16,908,483 | 864,237 | 17,772,720 |

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

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2017

District ID: 240

| | | 21 | 22 | 29 |
|--|----------|--|-----------------|--------------|
| | 1 1 | Bond Interest | Revenue Bond | |
| | CA | and | Interest and | Other Debt |
| Description | (Object) | Redemption Fund | Redemption Fund | Service Fund |
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | i | |
| Awaiting Deposit and in Banks | 9111 | | | |
| In County Treasury | 9112 | | 9,768,735 | Maries . |
| Cash With Fiscal Agents | 9113 | | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | | | |
| Due from Other Funds | 9140 | | | |
| TOTAL ASSETS | | 0 | 9,768,735 | 0 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | - | | |
| Accounts Payable | 9510 | | | |
| Accrued Salaries and Wages Payable | 9520 | | | o . |
| Compensated Absences Payable Current | 9530 | | | |
| Due to Other Funds | 9540 | The state of the s | ì | |
| Temporary Loans | 9550 | ~~ | | |
| Current Portion of Long-Term Debt | 9560 | | | |
| Deferred Revenues | 9570 | | | - |
| TOTAL LIABILITIES | | 0 | 0 | 0 |

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

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2017

District ID: 240

| | | 21 | 22 | 29 |
|---|----------|--|--------------------|--|
| | | Bond Interest | Revenue Bond | |
| | CA | and | Interest and | Other Debt |
| Description | (Object) | Redemption Fund | Redemption Fund | Service Fund |
| FUND BALANCE (NON-GASB 54) | | | | |
| Fund Balance Reserved | 9710 | | Ī | |
| NonCash Assets | 9711 | | | CONTRACTOR |
| Amounts Restricted by Law for Specific Purposes | 9712 | y viate/ | debalance word and | and the second s |
| Reserve for Encumbrances Credit | 9713 | | | CS SHOT |
| Reserve for Encumbrances Debit | 9714 | | | |
| Reserve for Debt Services | 9715 | | | to the top |
| Assigned/Committed | 9754 | The second of th | | , |
| Unassigned | 9790 | - | | and a supplemental |
| Total Fund Balance | | 0 | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | | |
| Nonspendable Fund Balance | 9751 | | | |
| Restricted Fund Balance | 9752 | | 9,768,735 | Wind Miles |
| Committed Fund Balance | 9753 | | · | |
| Assigned Fund Balance | 9754 | | \$ 600 Ca | - |
| Total Designated Fund Balance | | ő | 9,768,735 | 0 |
| Uncommitted Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | | 0 | 9,768,735 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 9,768,735 | 0 |

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2017

District ID: 240

| | | 31 | 32 | 33 | 34 | 35 | 39 |
|--|----------|----------------|----------------|-------------------------------|--|--|--|
| | CA | | | Child Development | Farm Operation | Revenue Bond | Other Special |
| Description | (Object) | Bookstore Fund | Cafeteria Fund | Fund | Fund | Project Fund | Revenue Fund |
| ASSETS | | | | | | | |
| Cash, Investments, and Receivables | 9100 | | | | | | |
| Cash: | | * | - | | CHARLES STORY AND SHE SHE STORY | The state of the s | (1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- |
| Awaiting Deposit and in Banks | 9111 | | | | | | |
| In County Treasury | 9112 | | 990%9 V | 319,172 | Majoritis - Sandar | Provide Provided to 1 | |
| Cash With Fiscal Agents | 9113 | ~ | | opidar PHP k340, | gu par | | Çirin Ci |
| Revolving Cash Accounts | 9114 | ****** | | | • | | |
| Investments (at cost) | 9120 | ~ | | | 30 44 - 134 - 14 - 14 - 14 - 14 - 14 - 14 - | | • • |
| Accounts Receivable | 9130 | g11 | == | 263,229 | | | |
| Due from Other Funds | 9140 | | | 1,072,847 | | | * |
| Inventories, Stores, and Prepaid Items | 9200 | | , | Arrandry some. | | Aparthemateurica . | Act Spiron stops |
| Inventories and Stores | 9210 | | | 774 744 7 888 | | , | |
| Prepaid Items | 9220 | | | The Cold Standard Physics | | - | |
| TOTAL ASSETS | | 0 | 0 | 1,655,248 | 0 | 0 | 0 |
| LIABILITIES | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | Character Annual | |
| Accounts Payable | 9510 | | ~~ | 1,497 | 1 | | Sans .q |
| Accrued Salaries and Wages Payable | 9520 | | | | | | |
| Compensated Absences Payable Current | 9530 | a= e | _ | . 100 | ************************************** | | EVE CO. THEORETICS |
| Due to Other Funds | 9540 | | | Mag (D') distribution (1)* | Service of the servic | | The state of the s |
| Temporary Loans | 9550 | | , | 1,834,854 | ⊅रंच का प्रसार जर | ेक्स्प्र प्रदा प्रदास व्यवस्था प्रदास वर | i office) committe a gradinaria co |
| Current Portion of Long-Term Debt | 9560 | | | . BAT NOT CHECKE MEANS AND L. | And the state of t | | |
| Deferred Revenues | 9570 | | | | | • | |
| TOTAL LIABILITIES | | 0 | 0 | 1,836,351 | 0 | 0 | 0 |

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2017

District ID: 240

| | | 31 | 32 | 33 | 34 | 35 | 39 |
|---|----------|----------------|----------------|----------------------|----------------|--------------|---------------|
| | CA | | | Child Development | Farm Operation | Revenue Bond | Other Special |
| Description | (Object) | Bookstore Fund | Cafeteria Fund | Fund | Fund | Project Fund | Revenue Fund |
| FUND BALANCE (NON-GASB 54) | | | | | | | |
| Fund Balance Reserved | 9710 | 0 | 0 | 0 | 0 | 0 | 0 |
| NonCash Assets | 9711 | Ö | 0 | 0 | 0 | 0 | 0 |
| Amounts Restricted by Law for Specific Purposes | 9712 | 0 | 0 | 0 | Ō | 0 | 0 |
| Reserve for Encumbrances Credit | 9713 | 0 | O O | 0 | 0 | Ô | 0 |
| Reserve for Encumbrances Debit | 9714 | o o | 0 | 0 | 0 | 0 | 0 |
| Reserve for Debt Services | 9715 | 0 | Ō | 0 | 0 | 0 | 0 |
| Assigned/Committed | 9754 | 0 | 0 | 0 | 0 | Ō | 0 |
| Unassigned | 9790 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Fund Balance | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | | | | | |
| Nonspendable Fund Balance | 9751 | Ō | 0 | 0 | 0 | 0 | 0 |
| Restricted Fund Balance | 9752 | 0 | 0 | 0 | Ö | 0 | 0 |
| Committed Fund Balance | 9753 | 0 | 0 | 0 | ő | Ō | 0 |
| Assigned Fund Balance | 9754 | 0 | o | 0 | Ō | ō | 0 |
| Total Designated Fund Balance | | 0 | 0 | 0 | ő | 0 | 0 |
| Uncommitted Fund Balance | 9790 | 0 | 0 | (181,102) | ő | o | 0 |
| TOTAL FUND EQUITY | Ī | 0 | 0 | (181,102) | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 1,655,249 | 0 | 0 | 0 |

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2017

District ID: 240

| | | 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 | T. | | |
| In County Treasury | 9112 | 2,430,356 | | |
| Cash With Fiscal Agents | 9113 | | | |
| Revolving Cash Accounts | 9114 | , | | |
| Investments (at cost) | 9120 | ~ | | |
| Accounts Receivable | 9130 | 5,240 | | |
| Due from Other Funds | 9140 | 446,103 | Agenty- | |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | |
| Prepaid Items | 9220 | Î | | |
| TOTAL ASSETS | | 2,881,699 | 0 | |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | • | | |
| Accounts Payable | 9510 | 41,800 | | |
| Accrued Salaries and Wages Payable | 9520 | Oblitacione transmissor pro- 47 c | | |
| Compensated Absences Payable Current | 9530 | X2 4 | | |
| Due to Other Funds | 9540 | | | |
| Temporary Loans | 9550 | | | |
| Current Portion of Long-Term Debt | 9560 | Valganda pilan . | ps variables top | |
| Deferred Revenues | 9570 | 4,014 | | |
| TOTAL LIABILITIES | | 45,814 | 0 | |

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2017

District ID: 240

| | | 41 | 42 | 43 |
|---|----------|----------------|--|--------------------|
| | CA | Capital Outlay | Revenue Bond | General Obligation |
| Description | (Object) | Projects Fund | Construction Fund | 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 | | Will describe and Al | AN 494-au |
| Assigned/Committed | 9754 | | | |
| Unassigned | 9790 | | | - Constant |
| Total Fund Balance | | 0 | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | | |
| Nonspendable Fund Balance | 9751 | | | |
| Restricted Fund Balance | 9752 | | | |
| Committed Fund Balance | 9753 | | saer h | |
| Assigned Fund Balance | 9754 | 2,835,885 | - Table of the same |
| Total Designated Fund Balance | | 2,835,885 | 0 | 0 |
| Uncommitted Fund Balance | 9790 | | proje design | |
| TOTAL FUND EQUITY | | 2,835,885 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 2,881,699 | 0 | 0 |

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 240

| | | 51 | 52 | 53 | 59 | |
|--|----------|-------------|--|--|---|--|
| | | Ì | | Farm | Other | |
| | CA | Bookstore | Cafeteria | Operations | Enterprise Fund | |
| Description | (Object) | Fund | Fund | Fund | | |
| ASSETS | | | | | | |
| Cash, Investments, and Receivables | 9100 | Ì | | i | | |
| Cash: | | | | | | |
| Awaiting Deposit and in Banks | 9111 | | F-100 H. | -CM sometiment | | |
| In County Treasury | 9112 | | | *************************************** | ************************************** | |
| Cash With Fiscal Agents | 9113 | | () | | | |
| Revolving Cash Accounts | 9114 | ,,, | ···· | n | Mán se | |
| Investments (at cost) | 9120 | | The state of the s | CONTROL CONTRO | • | |
| Accounts Receivable | 9130 | | | | A PARTY N | |
| Due from Other Funds | 9140 | | | Annual An | | |
| Inventories, Stores, and Prepaid Items | 9200 | 1.00 | _ | Market Principles | - | |
| Inventories and Stores | 9210 | | | Company of the text | | |
| Prepaid Items | 9220 | | | | S. Perspension - Table | |
| Fixed Assets | 9300 | | 104 | to additive Average | Tariffican of | |
| Sites | 9310 | | | | · regio | |
| Site Improvements | 9320 | | | ngen yaran | p**Grant/* See | |
| Accumulated Depreciation Site Improvements | 9321 | ř | | | Madesparine or top | |
| Buildings | 9330 | | | | | |
| Accumulated Depreciation Buildings | 9331 | | | | on a sandwingou ours | |
| Library Books | 9340 | | | | | |
| Equipment | 9350 | | | | | |
| Accumulated Depreciation Equipment | 9351 | | | | de langue surger aurenten en entre en en en en en en en en en en en en en | |
| Work in Progress | 9360 | | | | | |
| Total Fixed Assets | | ō | 0 | 0 | | |
| TOTAL ASSETS | | 0 | 0 | 0 | | |

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

COMBINED BALANCE SHEET

51 **Bookstore Fund** Cafeteria Fund

53 Farm Operations Fund Other Enterprise Fund

For Year Ended June 30, 2017 District ID: 240 Name: NAPA

| | | 51 | 52 | 53 | 59 | |
|--|----------|-----------|------------------|--|--|--|
| | i i | 1 | | Farm | Other | |
| | CA | Bookstore | Cafeteria | Operations | Enterprise | |
| Description | (Object) | Fund | Fund | Fund | Fund | |
| LIABILITIES | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | e. | Team . | | |
| Accounts Payable | 9510 | | | ** | | |
| Accrued Salaries and Wages Payable | 9520 | | | , | | |
| Compensated Absences Payable Current | 9530 | - | 1-00 °C | - Aprilla - Apri | | |
| Due to Other Funds | 9540 | | , | ATTENDED AND ADDRESS OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF T | | |
| Temporary Loans | 9550 | | | | Discorption | |
| Current Portion of Long-Term Debt | 9560 | | | | · demonstrative | |
| Deferred Revenues | 9570 | | | | | |
| Total Current Liabilities and Deferred Revenue | | 0 | 0 | 0 | 0 | |
| Long-Term Liabilities | 9600 | | | | | |
| Bonds Payable | 9610 | | 700-4 On streets | mouse not recommission or fairs districts. | 2.00 | |
| Revenue Bonds Payable | 9620 | - | | mandete prin stree-spir de PRES. | 0.04.00 | |
| Certificates of Participation | 9630 | | 201 | ES MANY MASSAN RESIDENT PROPERTY STO. | - Security of Security Securit | |
| Lease Purchase of Capital Lease | 9640 | *** | 744 W. | 7865 1 KS 786 *********************************** | | |
| Compensated Absences Long Term | 9650 | | , | The straight straight of the s | | |
| Post-Employment Benefits Long Term | 9660 | | pri . | * Name ** Committee | |
| Other Long-Term Liabilities | 9670 | New York | | M From Art owner perconnections/articles/ | | |
| Total Long-Term Liabilities | | o | 0 | 0 | 0 | |
| TOTAL LIABILITIES | 968 | 0 | 0 | 0 | 0 | |

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 240

| | | 51 | 52 | 53 | 59 |
|---|----------|-----------|---------------|--|--|
| | 1 1 | | 1 | Farm | Other |
| | CA | Bookstore | Cafeteria | Operations | Enterprise |
| Description | (Object) | Fund | Fund | Fund | Fund |
| FUND EQUITY | | | | | |
| Fund Balance Reserved | 9710 | - | | | philippen philippen regular grains |
| NonCash Assets | 9711 | | | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | | | |
| Reserve for Encumbrances Credit | 9713 | | | *************************************** | Financial Control of State of |
| Reserve for Encumbrances Debit | 9714 | | | | |
| Reserve for Debt Services | 9715 | 744 | :12 -2 | PFF SMCRE I SC | Calcular retrieval de la la la la la la la la la la la la la |
| Assigned/Committed | 9754 | 1 | No. of Assets | Processor low | standar ventr's litter |
| Unassigned | 9790 | | | | |
| Total Reserved Fund Balance | | 0 | 0 | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | | | |
| Nonspendable Fund Balance | 9751 | | | - | |
| Restricted Fund Balance | 9752 | | | STORAGE TO THE STORAG | Www.s |
| Committed Fund Balance | 9753 | | | material reports of recorded | - Annual and Annual an |
| Assigned Fund Balance | 9754 | | | - | |
| Total Designated Fund Balance | i i | 0 | 0 | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | |
| Other Equity | 9800 | | | | |
| Contributed Capital | 9810 | | | | |
| Retained Earnings | 9850 | | | westerning. | |
| Investment in General Fixed Assets | 9890 | | | | |
| TOTAL FUND EQUITY | | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 0 | 0 | 0 |

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2017

District ID: 240

| | | 61 | 69 | |
|--|----------|--|---|--|
| | CA | | Other Internal Service | |
| Description | (Object) | Self-Insurance Fund | Fund | |
| ASSETS | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | | - | |
| In County Treasury | 9112 | | 3,262,775 | |
| Cash With Fiscal Agents | 9113 | | 7.000 | |
| Revolving Cash Accounts | 9114 | | *************************************** | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | | | |
| Due from Other Funds | 9140 | | | |
| Student Loans Receivable | 9150 | -04 7mi/m | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | |
| Prepaid Items | 9220 | aglana v | | |
| Fixed Assets | 9300 | |) te bina w | |
| Sites | 9310 | | - Wardings | |
| Site Improvements | 9320 | general and a second se | | |
| Accumulated Depreciation Site Improvements | 9321 | Mr. | • | |
| Buildings | 9330 | | | |
| Accumulated Depreciation Buildings | 9331 | | | |
| Library Books | 9340 | · · | | |
| Equipment | 9350 | | | |
| Accumulated Depreciation Equipment | 9351 | | | |
| Work in Progress | 9360 | | | |
| Total Fixed Assets | | 0 | 0 | |
| TOTAL ASSETS | | 0 | 3,262,775 | |

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2017

District ID: 240

| | | 61 | 69 | | |
|--|----------|--|--|--|--|
| | CA | | Other Internal Service | | |
| Description | (Object) | Self-Insurance Fund | Fund | | |
| LIABILITIES | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | The state of the s | | | |
| 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 | | and the same of th | | |
| Deferred Revenues | 9570 | | | | |
| Total Current Liabilities and Deferred Revenue | | 0 | (| | |
| Long-Term Liabilities | 9600 | M et Jose | Declar to any or | | |
| Bonds Payable | 9610 | ad th Characks | | | |
| Revenue Bonds Payable | 9620 | | - | | |
| Certificates of Participation | 9630 | | | | |
| Lease Purchase of Capital Lease | 9640 | ************************************** | Telegraphy districts decree | | |
| Compensated Absences Long Term | 9650 | te | P | | |
| Post-Employment Benefits Long Term | 9660 | - | | | |
| Other Long-Term Liabilities | 9670 | Market 2007 | | | |
| Total Long-Term Liabilities | | 0 | | | |
| TOTAL LIABILITIES | 968 | 0 | | | |

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2017

District ID: 240

| | | 61 | 69 |
|---|----------|---------------------|--|
| | CA | | Other Internal Service |
| Description | (Object) | Self-Insurance Fund | Fund |
| FUND EQUITY | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | Frankful Book (Survivine Grove commodition) |
| Reserve for Encumbrances Credit | 9713 | | Committee of the commit |
| Reserve for Encumbrances Debit | 9714 | *** | |
| Reserve for Debt Services | 9715 | · | |
| Assigned/Committed | 9754 | | - |
| Unassigned | 9790 | | Appropriet |
| Total Reserved Fund Balance | | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | |
| Nonspendable Fund Balance | 9751 | | |
| Restricted Fund Balance | 9752 | • | :• |
| Committed Fund Balance | 9753 | | area |
| Assigned Fund Balance | 9754 | | 3,262,775 |
| Total Designated Fund Balance | 11 | 0 | 3,262,775 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | |
| Other Equity | 9800 | | |
| Contributed Capital | 9810 | | |
| Retained Earnings | 9850 | • | |
| Investment in General Fixed Assets | 9890 | are defeate | or orders. |
| TOTAL FUND EQUITY | | 0 | 3,262,775 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 3,262,775 |

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 240

| | | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|--|----------|------------|---|--|--|---------------------------------|--|---|--|
| | , | Associated | Student | Student Body | Student | Scholarship | | Deferred | |
| | CA | Students | Representation | Center Fee | Financial Aid | and Loan | Investment | Compensation | 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 | 3 | ú A | | | | | | |
| Cash: | | - | (None of the Control | *** **** | de nan i menegru den | | Controlled No. 1001 | **** | offer resource . |
| Awaiting Deposit and in Banks | 9111 | T I'M | for a | - | | | - | PAGE ; | Professional Exercise Street Services |
| In County Treasury | 9112 | 89,042 | 15,705 | | 314,294 | | - | | 812,142 |
| Cash With Fiscal Agents | 9113 | anna a | | | | | | in the above. | |
| Revolving Cash Accounts | 9114 | 200 | | | | | , | | 363,251 |
| Investments (at cost) | 9120 | | | | | | | - | 2,431,118 |
| Accounts Receivable | 9130 | 77 | - | D. | 913,608 | ra ur | | and a second second | 619,989 |
| Due from Other Funds | 9140 | 17,048 | 12,370 | | 90,432 | | · | | 80,761 |
| Student Loans Receivable | 9150 | | | | | | - | ., | 30,707 |
| Inventories, Stores, and Prepaid Items | 9200 | * | • | | The second of the paper. | Colors Teach Strain charge | American Company | | |
| Inventories and Stores | 9210 | | | | - | - | | | |
| Prepaid Items | 9220 | | | | | | | | |
| Fixed Assets | 9300 | | - | *** | Friedrich au 7 Kraig age : | 's rea every | * | | Off ter Emphase 27 (g.a. |
| Sites | 9310 | | | | :• p: | Ppag-raping . | | | Open land and and the |
| Site Improvements | 9320 | • | | | | N. | | | Der de 1 der kynise |
| Accumulated Depreciation Site Improvements | 9321 | | | | Chiefe NYTY K generalis | | | 10-44- | - West State of the State of th |
| Buildings | 9330 | - | , | - | - | | | | |
| Accumulated Depreciation Buildings | 9331 | No. | | 'E TE E | CRIMINE 1 CHEST NOTE WITH WITHOUT A PARTY C | | edical statute of the control of the | | Processing the same and |
| Library Books | 9340 | | northeadelings | THE DESCRIPTION . | Se d Antonio Control Control Control Control Control | THE CHINESE TWO I WE WANTED | | | Committee and the committee of the commi |
| Equipment | 9350 | | | · · · · · · · · · · · · · · · · · · · | | To acreamy exception in its inn | THE PERSON NAMED IN | A THE BOOK PROPERTY. | and I he are swiner rage |
| Accumulated Depreciation Equipment | 9351 | | | Andrews Greek Company of the Company | Chipment of the Company of the Compa | | The second secon | S MANAGEMENT MAN THE PROPERTY OF THE PROPERTY | |
| Work in Progress | 9360 | · | <u>-</u> - | Manager of the second s | | | | | |
| Total Fixed Assets | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | | 106,367 | 28,075 | 0 | | 0 | 0 | 0 | 4,307,261 |

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 240

| | | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 79 |
|--|----------|-------------|----------------|--------------|---------------|-------------|------------|--------------|-------------------------|
| | | Associated | Student | Student Body | Student | Scholarship | | Deferred | |
| | CA | Students | Representation | Center Fee | Financial Aid | and Loan | Investment | Compensation | Other |
| Description | (Object) | 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 | 688 | 126 | | 233,213 | | | | 17,781 |
| Accrued Salaries and Wages Payable | 9520 | | | | | | | | |
| Compensated Absences Payable Current | 9530 | | , | come - | | | | | |
| Due to Other Funds | 9540 | 1,286 | ·- | | 657,023 | 400 | | | 1,295,346 |
| Temporary Loans | 9550 | 2 13 Page 2 | | | | | | | |
| Current Portion of Long-Term Debt | 9560 | - | • | | | | | | |
| Deferred Revenues | 9570 | 16,845 | 6,040 | | 439,056 | | | | 4,615 |
| Total Current Liabilities and Deferred Revenue | 7 | 18,819 | 6,166 | 0 | 1,329,292 | 0 | 0 | 0 | 1,317,742 |
| Long-Term Liabilities | 9600 | | | | | | | | |
| Bonds Payable | 9610 | | | | | | | | |
| Revenue Bonds Payable | 9620 | | | | | | | | Charles of the state of |
| Certificates of Participation | 9630 | | | • | | | | | |
| Lease Purchase of Capital Lease | 9640 | | | | | | | | |
| Compensated Absences Long Term | 9650 | | ** | | | | | | |
| Post-Employment Benefits Long Term | 9660 | | | • | | | | | 2,431,118 |
| Other Long-Term Liabilities | 9670 | | | | | | | | |
| Total Long-Term Liabilities | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,431,118 |
| TOTAL LIABILITIES | 968 | 18,819 | 6,166 | 0 | 1,329,292 | 0 | 0 | 0 | 3,748,860 |

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 240

| | CA | 71 Associated Students | 72 Student Representation | 73 Student Body Center Fee | 74 Student Financial Aid | 75 Scholarship and Loan | 76 | 77 Deferred Compensation | 79 Other |
|---|----------|------------------------|---------------------------|----------------------------|--|---|----------------|---|---|
| Description | (Object) | Trust Fund | Fee Trust Fund | Trust Fund | Trust Fund | Trust Fund | Trust Fund | Trust Fund | Trust Fund |
| FUND EQUITY | 1 | | | | | | | | |
| Fund Balance Reserved | 9710 | | | · | | | | | |
| NonCash Assets | 9711 | | | | comes and surprise of the control of | | Mers excession | Was | |
| Amounts Restricted by Law for Specific Purposes | 9712 | | | - | COMMUNICATION DE LOS | THE THE PERSON NAMED IN | | | W-97-14 CT-97-1 |
| Reserve for Encumbrances Credit | 9713 | | | | TOTAL PROPERTY. | OF RIVER | | - | F4 P |
| Reserve for Encumbrances Debit | 9714 | | | | Mills of the westpotters and the street of the state of t | Property 1 stocks at 1 | 1 - | | erroren i er me |
| Reserve for Debt Services | 9715 | | | - | - | | | | |
| Assigned/Committed | 9754 | | | | | | | | |
| Unassigned | 9790 | 87,549 | 21,910 | OFM. | | | | A Memory with the same of the | PERFORM HAVE THE THE THE THE THE THE THE THE THE TH |
| Total Reserved Fund Balance | | 87,549 | 21,910 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance (GASB 54) | 9750 | | | | | | | | |
| Nonspendable Fund Balance | 9751 | | | | | _ | · | | 558,402 |
| Restricted Fund Balance | 9752 | | - | | | | | · | |
| Committed Fund Balance | 9753 | , | | ==e | 1 | | · | | 1 547 H 19 |
| Assigned Fund Balance | 9754 | - 103 | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Management of the State Street and the State Street | | | - FE 749 - WE |
| Total Designated Fund Balance | | 0 | 0 | 0 | ō | 0 | -0 | 0 | 558,402 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | (10,958) | 100 T T T T T T T T T T T T T T T T T T | | | to have transported |
| Other Equity | 9800 | ., | | - | | | | - | 4 |
| Contributed Capital | 9810 | | | | | | - - | - | |
| Retained Earnings | 9850 | | CORNER OF MERCHANIS | make attach | रा रक्षाकर क ण जन कर करते. | | | | |
| Investment in General Fixed Assets | 9890 | FRANCIS SAME | | | of the Control of Section 1 Section 1 Section 1 Section 1 | | | | Name of Street, or other two |
| TOTAL FUND EQUITY | | 87,549 | 21,910 | 0 | (10,958) | 0 | 0 | 0 | 558,402 |
| TOTAL LIABILITIES AND FUND EQUITY | | 106,368 | 28,076 | 0 | 1,318,334 | 0 | 0 | 0 | |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 240

| | Object | Fund S11 Unrestricted | Fund S12 Restricted | Fund S10 Total General Fund | |
|---|--------|--------------------------|------------------------|--------------------------------|--|
| Description | Code | Actual | Actual | Actual | |
| Federal Revenues | 8100 | | | | |
| Forest Revenues | 8110 | ì | | 0 | |
| Higher Education Act | 8120 | | 1,491,987 | 1,491,987 | |
| Workforce Investment Act | 8130 | | 12,000 | 12,000 | |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 16,202 | 16,202 | |
| Student Financial Aid | 8150 | | interpretation . See | 0 | |
| Veterans Education | 8160 | 930 | | 930 | |
| Vocational and Technical Education Act (VATEA) | 8170 | | 213,163 | 213,163 | |
| Other Federal Revenues | 8190 | - | 500,643 | 500,643 | |
| Total Federal Revnues | 8100 | 930 | 2,233,995 | 2,234,925 | |
| State Revenues | 8600 | | | | |
| General Apportionments | 8610 | į | į | 0 | |
| Apprenticeship Apportionment | 8611 | 138,924 | | 138,924 | |
| State General Apportionment | 8612 | 665,730 | | 665,730 | |
| Other General Apportionment | 8613 | 74,628 | | 74,628 | |
| General Categorical Programs | 8620 | | | | |
| Child Development | 8621 | | | 0 | |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 679,286 | 679,286 | |
| Disabled Students Programs and Services(DSPS) | 8623 | | 1,051,199 | 1,051,199 | |
| Temporary Assistance for Needy Families (TANF) | 8624 | | 16,202 | 16,202 | |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | · | 105,701 | 105,701 | |
| Telecommunications and Technology Infrasturcture Program (TTIP) | 8626 | | , , | 0 | |
| Other General Categorical Programs | 8627 | | 4,143,982 | 4,143,982 | |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 240

| Description | Object Code | Fund S11 Unrestricted Actual | Fund S12 Restricted Actual | Fund S10 Total General Fund Actual |
|--|-------------|------------------------------|----------------------------|--------------------------------------|
| EPA Proceeds | 8630 | 541,872 | | 541,872 |
| Reimburseable Categorical Programs | 8650 | | | |
| Instructional Inprovement Grant | 8651 | i | | 0 |
| Other Reimburseable Categorical Programs | 8652 | | | 0 |
| State Tax Subventions | 8670 | - T | | |
| Homeowners' Property Tax Refief | 8671 | 124,617 | | 124,617 |
| Timber Yield Tax | 8672 | ~ | | 0 |
| Other State Tax Subventions | 8673 | | | 0 |
| State Non-Tax Revenues | 8680 | | | |
| State Lottery Proceeds | 8681 | 926,798 | 424,960 | 1,351,758 |
| State Mandated Costs | 8685 | 671,698 | | 671,698 |
| Other State Non-Tax Revnues | 8686 | P1 | | 0 |
| Other State Revenues | 8690 | 1,455 | | 1,455 |
| Total State Revenues | 8600 | 3,145,722 | 6,421,330 | 9,567,052 |

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017 District ID: 240 Name: NAPA

| For Actual Year: 2016-2017 District ID: 24 | Object | Fund S11 Unrestricted | Fund S12 Restricted | Fund S10 Total General Fund | |
|---|--------|--------------------------|------------------------|--------------------------------|--|
| Description | Code | Actual | Actual | Actual | |
| Local Revenues | 8800 | | | | |
| Property Taxes | 8810 | | | | |
| Tax Allocation, Secured Roll | 8811 | 26,235,104 | | 26,235,104 | |
| Tax Allocation, Supplemental Roll | 8812 | 790,511 | | 790,511 | |
| Tax Allocation, Unsecured Roll | 8813 | 942,014 | | 942,014 | |
| Prior Years Taxes | 8816 | 37,476 | _ | 37,476 | |
| Education Revenues Augmentation Fund (ERAF) | 8817 | (221,368) | | (221,368) | |
| 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 | 21,931 | | 21,931 | |
| Other Contranct Services | 8832 | 165,915 | 179,235 | 345,150 | |
| Sales and Commissions | 8840 | 1,009 | ~- | 1,009 | |
| Rentals and Leases | 8850 | 106,041 | | 106,041 | |
| Interest and Investment Income | 8860 | 68,081 | | 68,081 | |
| Student Fees and Charges | 8870 | | enge salis | | |
| Community Services Classes | 8872 | 639,243 | 53,461 | 692,704 | |
| Dormitory | 8873 | | - | 0 | |
| Enrollment | 8874 | 2,221,483 | 7 | 2,221,483 | |
| Contra Revenue Account | 8874.1 | - | | 0 | |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | C | |
| Health Services | 8876 | | 201,524 | 201,524 | |
| Instructional Materials Fees and Sales of Materials | 8877 | 402,425 | • | 402,425 | |
| Insurance | 8878 | 8,586 | ~ | 8,586 | |
| Student Records | 8879 | 37,805 | ì | 37,805 | |
| Nonresident Tuition | 8880 | 348,835 | • | 348,835 | |
| Parking Services and Public Transportation | 8881 | | 244,988 | 244,988 | |
| Other Student Fees and Charges | 8885 | 14,158 | 61,026 | 75,184 | |
| Other Local Revenues | 8890 | 662,872 | 41,908 | 704,780 | |
| Total Local Revenues | 8800 | 32,482,121 | 782,142 | 33,264,263 | |
| Fotal Revenues | | 35,628,773 | 9,437,467 | 45,066,240 | |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 240

| | Object | Fund S11 Unrestricted | Fund S12 Restricted | Fund S10 Total General Fund |
|--|--------|--------------------------|------------------------|--------------------------------|
| Description | Code | Actual | Actual | Actual |
| Other Financing Sources | 8900 | | | |
| Proceeds of General Fixed Assets | 8910 | 19,875 | A NAME (SAME-ARTHRONO) | 19,875 |
| Proceeds of Long-Term Debt | 8940 | - | | 0 |
| Incoming Transfers (8970/8981/8982/8983) | 898# | 904,607 | 14,905 | 919,512 |
| Total Other Financing Sources | 8900 | 924,482 | 14,905 | 939,387 |
| Total Revenues and Other Financing Sources | | 36,553,255 | 9,452,372 | 46,005,627 |

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

| | | Salaries and | Benefits | Operating | Capital | Other | Total |
|--|----------|---------------|----------------------|---------------------------------------|---------------------------------------|--|------------|
| Activity Classification | Activity | Instructional | Non Instructional | Expenses (4000 - 5000) | Outlay (6000) | Outgo (7000) | |
| Agriculture and Natual Resources | 0100 | 311,980 | 38,429 | 59,526 | 27,036 | | 436,971 |
| Architecture and Environmental Design | 0200 | Î | (1) | , , , , , , , , , , , , , , , , , , , | / * | *** | . 0 |
| Environmental Sciences and Technologies | 0300 | 7,882 | | Total Control | : WMA | · · | 7,882 |
| Biological Sciences | 0400 | 788,814 | 10,280 | 49,471 | degeni | ľ | 848,565 |
| Business and Management | 0500 | 242,533 | 1,490 | 1,198 | | | 245,221 |
| Communications | 0600 | 42,308 | in . | int er . weren | nerodo de persona de comercia de con- | - i | 42,308 |
| Computer and Information Science | 0700 | 240,953 | | ET SE SES | | | 240,953 |
| Education | 0800 | 1,190,257 | 8,431 | 23,331 | 9,940 | N. C. | 1,231,959 |
| Engineering and Related Industrial Technology | 0900 | 564,767 | 18,384 | 52,420 | 285,175 | *** x | 920,746 |
| Fine and Applied Arts | 1000 | 1,506,699 | 135,603 | 111,784 | 87,652 | VIII VIII (10 III VIII 10 III VIII V | 1,841,738 |
| Foreign language | 1100 | 304,672 | 5,139 | 1,419 | . Junggar appgana - e elap. | _ | 311,230 |
| Health | 1200 | 2,199,156 | 252,757 | 109,712 | 88,868 | | 2,650,493 |
| Consumer Education And Home Economics | 1300 | 341,648 | 27,606 | 19,803 | 1,272 | (par to) | 390,329 |
| Law | 1400 | 1,002 | | BANKA A BIJ WIN | | P at Superior | 1,002 |
| Humanities(Letters) | 1500 | 2,153,538 | 28,320 | 1,907 | t be neverticates to the | | 2,183,765 |
| Library Science | 1600 | | | | 1984 - 1984 S. R | | 0 |
| Mathematics | 1700 | 1,693,387 | 28,661 | 599 | | An mate. 2 depletons | 1,722,647 |
| Military Studies | 1800 | * * | | | | | 0 |
| Physical Sciences | 1900 | 981,815 | 940 | 14,556 | | | 997,311 |
| Psychology | 2000 | 179,148 | | 161 | DOME . THE PERSON | AR CELOSE | 179,309 |
| Public Affairs and Services | 2100 | 756,617 | 173,179 | 267,706 | | | 1,197,502 |
| Social Sciences | 2200 | 1,000,435 | 6,166 | 3,342 | 7,857 | | 1,017,800 |
| Commercial Services | 3000 | | | | | rud Branne S | 0 |
| Interdisciplinary Studies | 4900 | 711,060 | 18,105 | 451,797 | 32,707 | | 1,213,669 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | 318,072 | | I MAN Withouther to your, when I | B/ 10-0-1-1-1 /1 | errore setted. Lin | 318,072 |
| Sub-Total Instructional Activites | | 15,536,743 | 753,490 | 1,168,732 | 540,507 | | 17,999,472 |
| Total Expenditures for GF Activities* | | 15,681,288 | 21,060,339 | 8,291,802 | 1,865,424 | 933,924 | 47,832,777 |

Expend by Non-Instructional Activity

Annual Financial and Budget Report

\$10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

| | | Salaries and | d Benefits | Operating | Capital | Other | Total |
|---|----------|---------------|---------------|---------------|---------|--------|-----------|
| | Activity | | Non | Expenses | Outlay | Outgo | |
| Activity Classification | Code | Instructional | Instructional | (4000 - 5000) | (6000) | (7000) | |
| Instructional Administration and Governance | 6000 | | | | | | |
| Academic Administration | 6010 | | 2,722,982 | 333,683 | 153,044 | | 3,209,709 |
| Course and Curriculum Development | 6020 | | 333,463 | 177,063 | 158,898 | | 669,424 |
| Academic / Faculty Senate | 6030 | | 161,678 | 3,064 | | | 164,742 |
| Other Instructional Administration & Governance | 6090 | | 167,533 | | | | 167,533 |
| Total Instructional Admin. & Governance | | 0 | 3,385,656 | 513,810 | 311,942 | 0 | 4,211,408 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | 12,695 | 220,377 | 9,437 | | | 242,509 |
| Library | 6120 | , | 649,861 | 38,403 | 81,842 | - | 770,106 |
| Media | 6130 | | 206,116 | | | | 206,116 |
| Museums and Gallaries | 6140 | Ĭ | | | | | 0 |
| Academic Information Systems and Technology | 6150 | | | | | | 0 |
| Other Instructional Support Services | 6190 | | 78,984 | 3,294 | | | 82,278 |
| Total Instructional Support Services | | 12,695 | 1,155,338 | 51,134 | 81,842 | 0 | 1,301,009 |
| Admissions and Records | 6200 | | 824,774 | 26,300 | | | 851,074 |
| Student Counseling and Guidance | 6300 | | | | | - | |
| Counseling and Guidance | 6310 | | 1,537,210 | 48,133 | | | 1,585,343 |
| Matriculation and Student Assessment | 6320 | | 729,951 | 30,459 | 55,331 | İ | 815,741 |
| Transfer Programs | 6330 | | 189,074 | 9,788 | | | 198,862 |
| Career Guidance | 6340 | | | 31,352 | | | 31,352 |
| Other Student Counseling and Guidance | 6390 | | 28,958 | | | | 28,958 |
| Total Student Couseling and Guidance | | 0 | 2,485,193 | 119,732 | 55,331 | 0 | 2,660,256 |

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

| | | Salaries ar | nd Benefits | Operating | Capital | Other | Total |
|---|----------|---------------|---------------|---------------|-----------------|------------------|-----------|
| | Activity | | Non | Expenses | Outlay | Outgo | |
| Activity Classification | Code | Instructional | Instructional | (4000 - 5000) | (6000) | (7000) | |
| Other Student Services | 6400 | | | İ | | | |
| Cal Work Opportunity and Responsibility to Kids * | 6410 | | , | ľ | | hallen . | 0 |
| Disabled Student Programs and Services (DSPS) | 6420 | · · | 381,129 | 359,685 | 26,444 | MI PAR S-1 | 767,258 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 587,424 | 106,792 | Comme m | × 20 € 0 | 694,216 |
| Health Services | 6440 | | 267,610 | 23,479 | | , N.C. | 291,089 |
| Student Personnel Administration | 6450 | | 3,625 | | | | 3,625 |
| Financial Aid Administration | 6460 | | 889,077 | 94,006 | 584 | | 983,667 |
| Job Placement Services | 6470 | | | | ••• | | |
| Veterans Services | 6480 | | | 4,900 | 292 | | 5,192 |
| Miscellaneous Student Services | 6490 | | 1,178,494 | 195,906 | 25,318 | , , , | 1,399,718 |
| Total Other Student Services | | 0 | 3,307,359 | 784,768 | 52,638 | 0 | 4,144,765 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 338,316 | 391,970 | 64,399 | | 794,685 |
| Custodial Services | 6530 | | 998,604 | 86,963 | CHARLES BOTT IF | Augusta Janggo S | 1,085,567 |
| Grounds Maintenance and Repairs | 6550 | | 209,095 | 76,533 | 4,782 | | 290,410 |
| Utilities | 6570 | | | 1,238,229 | " | Art | 1,238,229 |
| Other Operations and Maintenance of Plant | 6590 | | 257,163 | 207,959 | 11,450 | | 476,572 |
| Total Operation and Maintenance of Plant | 6500 | 0 | 1,803,178 | 2,001,654 | 80,631 | 0 | 3,885,463 |
| Planning, Policymaking and Coordinations | 6600 | | 996,534 | 354,860 | 9,139 | | 1,360,533 |

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

Annual Financial and Budget Report

S10 General Fund - Combined (Total Unrestricted and Restricted)

Expend by Non-Instructional Activity

For Actual Year: 2016-2017

SUPPLEMENTAL DATA

Budget Year: 2017-2018

District ID: 240

| | | Salaries an | d Benefits | Operating | Capital | Other | Total |
|---|----------|---------------|---------------|---------------|--|----------------------|----------|
| | Activity | | Non | Expenses | Outlay | Outgo | |
| Activity Classification | Code | Instructional | Instructional | (4000 - 5000) | (6000) | (7000) | |
| General Institutional Support Services | 6700 | | | | | | |
| Community Relations | 6710 | | 145,680 | 124,556 | 10,472 | - | 280,70 |
| Fiscal Operations | 6720 | | 833,969 | 670,848 | | | 1,504,81 |
| Human Resourses Management | 6730 | | 643,099 | 121,647 | | | 764,74 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | - | 461,384 | | | | 461,38 |
| Staff Development | 6750 | | | 9,537 | | | 9,53 |
| Staff Diversity | 6760 | | | 300 | THE BOTT MATERIAL THE REAL PROPERTY COMM | Marin (minimum last) | 30 |
| Logistical Services | 6770 | | 833,611 | 690,206 | 5,149 | Para Paras | 1,528,96 |
| Management Information Systems | 6780 | | 877,761 | 918,071 | 589,927 | | 2,385,75 |
| Other General Institutional Support Services | 6790 | | 63,453 | 5,443 | | - | 68,89 |
| Total General Institutional Support Services | 6700 | 0 | 3,858,957 | 2,540,608 | 605,548 | 0 | 7,005,11 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | |
| Community Service Classes | 6820 | 111,290 | 436,924 | 259,168 | 2,108 | *** | 809,49 |
| Community Use of Facilities | 6830 | | 170,256 | 12,224 | | | 182,48 |
| Economic Development | 6840 | | 669,987 | 107,161 | | | 777,14 |
| Other Community Services & Economic Development | 6890 | | 18,933 | | | | 18,93 |
| Total Community Services | 6800 | 111,290 | 1,296,100 | 378,553 | 2,108 | 0 | 1,788,05 |

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

Annual Financial and Budget Report

\$10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

| | | Salaries and | d Benefits | Operating | Capital | Other | Total |
|--------------------------------------|----------|---------------|---------------|---------------|-------------------|--------------------|-----------|
| | Activity | | Non | Expenses | Outlay | Outgo | |
| Activity Classification | Code | Instructional | Instructional | (4000 - 5000) | (6000) | (7000) | |
| Ancillary Services | 6900 | | | | | | |
| Bookstore | 6910 | | 24,371 | Î | A FOR E TROUBLE C | | 24,371 |
| Child Development Centers | 6920 | | 116,076 | 21,929 | 28,376 | | 166,381 |
| Farm Operations | 6930 | | 39,841 | 172 | | | 40,013 |
| Food Services | 6940 | 100 | 74,605 | 24,758 | 2,297 | | 101,660 |
| Parking | 6950 | | 114,472 | 85,444 | 27,134 | | 227,050 |
| Student and Co-Curricular Activities | 6960 | | 568,078 | 191,493 | 9,815 | | 769,386 |
| Student Housing | 6970 | | | . ب مصمیه یپ | | AT ANY | 0 |
| Other Ancillary Services | 6990 | | 158,879 | 2,160 | | 300-33409030-1-204 | 161,039 |
| Total Ancillary Services | 6900 | 0 | 1,096,322 | 325,956 | 67,622 | 0 | 1,489,900 |
| Auxiliary Operations | 7000 | | | | | | |
| Contract Education | 7010 | 20,560 | 60,610 | 9,593 | | | 90,763 |
| Other Auxiliary Operations | 7090 | | 3,359 | | | | 3,359 |
| Total Auxiliary Operations | 7000 | 20,560 | 63,969 | 9,593 | 0 | 0 | 94,122 |

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

| | | Salaries an | d Benefits | Operating | Capital | Other | Total |
|--|----------|---------------|---------------|---|--|---------|------------|
| | Activity | | Non | Expenses | Outlay | Outgo | |
| Activity Classification | Code | Instructional | Instructional | (4000 - 5000) | (6000) | (7000) | |
| Physical Property and Related Acquisitions | 7100 | | 33,469 | 16,102 | 58,116 | | 107,687 |
| Long-Term Debt and Other Financing | 7200 | | | | | | |
| Long_Term Debt | 7210 | | | | _ | | (|
| Tax revenue Anticipation Notes | 7220 | | | | | İ | C |
| Other Financing | 7290 | | | *************************************** | | | (|
| Total Long-Term Debt and Other Financing | 7200 | 0 | 0 | 0 | 0 | 0 | C |
| Transfers, Student Aid and Other Outgo | 7300 | | | | | | |
| Transfers | 7310 | | | The special representative formula and the observe. | grandent garage . | 904,769 | 904,769 |
| Student Aid | 7320 | | | | 1 H 499. 13 H | 29,155 | 29,155 |
| Other Outgo | 7390 | | | - | i leganagi jamahlang inganing dah sangsadi — adgal masi halip danggi (Pindanyahi). | | (|
| Total Transfers, Student Aid and Other Outgo | 7300 | 0 | 0 | 0 | 0 | 933,924 | 933,924 |
| Sub-Total Non-Instructional Activites | | 144,545 | 20,306,849 | 7,123,070 | 1,324,917 | 933,924 | 29,833,305 |
| and the state of t | | | | | | | |
| Total Expenditures General Fund: activities * | | 15,681,288 | 21,060,339 | 8,291,802 | 1,865,424 | 933,924 | 47,832,777 |

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

Gann Appropriations Limit

Budget Year: 2017-2018
GANN Report

DISTRICT NAME: NAPA

| 20 | 017-2018 Appropriations Limit: | | | |
|----|---|--|--|--|
| A. | 2016-2017 Appropriations Limit: | | 31-1990-1 | \$49,122,426 |
| В. | 2017-2018 Price Factor: | 1.0369 | C P Property Commencer Com | are see |
| C. | Population factor: | | er fra guara 1 . | |
| Ì | 1. 2015-2016 Second Period Actual FTES | 5,593.32 | | |
| İ | 2. 2016-2017 Second Period Actual FTES | 5,418.88 | | |
| | 3. 2016-2017 Population change factor (C2/C1) | 0.9688 | | ~~ |
| D. | 2016-2017 Limit adjusted by inflation and population factors (A * B * C.3) | to accommend dance described introduct of in 1 sections | | \$49,345,870 |
| E. | Adjustments to increase limit: | | | MET A CONTENTION MEMORINA N |
| | Transfers in of financial responsibility | The second secon | \$0 | |
| | Temporary voter approved increases | 707 - 707 - 707 | 0 | |
| | 3. Total adjustments - increase | | WANTE OF THE PROPERTY AND ADDRESS OF THE PARTY OF THE PAR | 0 |
| | Sub-Total (D + E.3) | The Manageria of State of State and State of State and State of State and State of S | to the second se | \$49,345,870 |
| F. | Adjustments to decrease limit: | Therefore the sales and the sales and the sales and the sales are | t mod four in requiring the p | TOTAL PROPERTY STATE THE APPRINGENCE IN |
| | Transfers out of financial responsibility | 1 1 SCHOOL MALANAMIAN MARKATON (Species provide | \$0 | annanamente antes déspié espérié de la colon 2018. |
| | Lapses of voter approved increases | Annual contraction of the contra | 0 | grade (year) and manufacturers grade) |
| | 3. Total adjustments - decrease | Special and service and servic | | 0 |
| G. | 2017-2018 Appropriations Limit (D + E.3 - F.3) | And the second is described in the second in | Name to the Contract of the Co | \$49,345,870 |
| 20 | 17-2018 Appropriations Subject to Limit: | | sidenma Aphaba lank as as | - Marie - Company - Marie - Ma |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | THE REST OF THE PROPERTY OF TH | o sa considerante de projet e | 3,448,753 |
| В. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | d to the profit of the sales of | - 11 | 126,442 |
| C. | Local Property taxes | 1 ACCOUNTS 1 ACCOUNTS AND 1 - CONTRACTOR AND | | 28,654,491 |
| D. | Estimated excess Debt Service taxes | Section 164 and Address and American Contract Contract (17) And Contract Contract Contract (17) | | 0 |
| E. | Estimated Parcel taxes, Square Foot taxes, etc. | | Section (Section 1977) | 0 |
| F. | Interest on proceeds of taxes | CHANGE ASSESSED CONTRACTOR OF THE PROPERTY OF | NA Emphisioners for all converts - management | 5,000 |
| G. | Local appropriations from taxes for unreimbursed State, court, and federal mandates | | | 0 |
| Н. | 2017-2018 Appropriations Subject to Limit | | | \$32,234,686 |

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017 Budget Year: 2017-2018

General Fund

| | Object | Fund: | 11 | Fund: | 12 | Fund: 10 | | |
|--|--------|-------------|------------|------------|------------|-------------|------------|--|
| | Code | UNRESTRICTE | SUBFUND | RESTRICTED | SUBFUND | TOTA | L | |
| Description | | Actual | Budget | Actual | Budget | Actual | Budget | |
| REVENUES: | | | | | | | | |
| Federal Revenues | 8100 | 930 | 26,234 | 2,233,995 | 2,438,271 | 2,234,925 | 2,464,505 | |
| State Revenues | 8600 | 3,145,722 | 2,384,959 | 6,421,330 | 6,786,891 | 9,567,052 | 9,171,850 | |
| Local Revenues | 8800 | 32,482,121 | 36,129,429 | 782,142 | 1,033,700 | 33,264,263 | 37,163,129 | |
| Total Revenues | | 35,628,773 | 38,540,622 | 9,437,467 | 10,258,862 | 45,066,240 | 48,799,484 | |
| EXPENDITURES: | | | | | | | | |
| Academic Salaries | 1000 | 14,939,992 | 15,459,372 | 1,649,138 | 2,215,563 | 16,589,130 | 17,674,935 | |
| Classified Salaries | 2000 | 8,227,453 | 8,195,294 | 2,832,341 | 2,797,654 | 11,059,794 | 10,992,948 | |
| Employee Benefits | 3000 | 7,520,931 | 8,195,298 | 1,571,772 | 1,447,704 | 9,092,703 | 9,643,002 | |
| Supplies and Materials | 4000 | 673,197 | 1,097,995 | 700,007 | 653,165 | 1,373,204 | 1,751,160 | |
| Other Operating Expenses and Services | 5000 | 5,636,143 | 4,875,257 | 1,282,455 | 1,485,926 | 6,918,598 | 6,361,183 | |
| Capital Outlay | 6000 | 595,769 | 993,600 | 1,269,655 | 1,155,473 | 1,865,424 | 2,149,073 | |
| Total Expenditures | | 37,593,485 | 38,816,816 | 9,305,368 | 9,755,485 | 46,898,853 | 48,572,301 | |
| Excess /(Deficiency) of Revenues over Expenditures | | (1,964,712) | (276,194) | 132,099 | 503,377 | (1,832,613) | 227,183 | |
| Other Financing Sources | 8900 | 924,482 | 1,554,000 | 14,905 | 40,600 | 939,387 | 1,594,600 | |
| Other Outgo | 7000 | 904,769 | 1,767,803 | 29,155 | 543,978 | 933,924 | 2,311,781 | |
| Net Increase/(Decrease) in Fund Balance | | (1,944,999) | (489,997) | 117,849 | (1) | (1,827,150) | (489,998) | |
| BEGINNING FUND BALANCE: | | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 7,746,377 | 5,801,378 | 2,622 | 120,471 | 7,748,999 | 5,921,849 | |
| Prior Years Adustments | 9020 | | | | | 0 | | |
| Adjusted Beginning Balance | 9030 | 7,746,377 | | 2,622 | | 7,748,999 | | |
| Ending Fund Balance, June 30 | | 5,801,378 | 5,311,381 | 120,471 | 120,470 | 5,921,849 | 5,431,851 | |



Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017 Budget Year: 2017-2018

DEBT SERVICE FUNDS

| | Object Code | Fund: | 21 | Fund: | 22 | Fund: | 29 |
|---|-------------|----------------------|----------|-------------------------|---|--|------------|
| | Î Î | BOND INTER | REST AND | REVENUE BON | D INTEREST | | |
| | | REDEMPTION FUND | | AND REDEMP | TION FUND | OTHER DEBT SE | RVICE FUND |
| Description | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | Ì | 39,641 | 55,500 | - | |
| Local Revenues | 8800 | | Ì | 8,927,005 | 8,177,465 | MARKET COMPANY | (value) |
| Total Revenues | | 0 | 0 | 8,966,646 | 8,232,965 | 0 | C |
| Other Financing Sources | 8900 | | | | | | |
| Interfund Transfers In | 8981 | | - 1 | 395,076 | | | |
| Other Incoming Transfers | 8983 | | Ì | - | | | ~ |
| Total Other Financing Sources | | 0 | 0 | 395,076 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | | | |
| Debt Retirement (Long Term Debt) | 7100 | | | i | i" | | |
| Debt Reduction | 7110 | | | 8,245,000 | 4,898,351 | | AND A |
| Debt Interest and Other Service Charges | 7120 | Modern C. Steels 10. | · | 569,461 | 5,159,198 | | mer e |
| Transfers Outgoing | 7300 & 7400 | | - | 395,076 | 60,257 | | |
| Reserve for Contingencies | 7900 | | | | Metalogical stranger and stranger at some | ar - | Peritor |
| Total Other Outgo | 7000 | 0 | 0 | 9,209,537 | 10,117,806 | 0 | 0 |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | 0 | 0 | (8,814,461) | (10,117,806) | 0 | 0 |
| Net Increase/Decrease in Fund Balance | | 0 | 0 | 152,185 | (1,884,841) | 0 | 0 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | - | 0 | 9,616,549 | 9,768,734 | | 0 |
| Prior Years Adustments | 9020 | | | E WELFFORME DOMINIO PRO | prostition of the | VENTOUR PROPERTY (VALUE OF TRANSPORT OF TRAN | |
| Adjusted Beginning Balance | 9030 | 0 | | 9,616,549 | | 0 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 9,768,734 | 7,883,893 | 0 | 0 |

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

| | Object | FUND: | 31 | FUND | 32 | FUND | 33 |
|--|--------|----------------|----------------|-----------|--|----------------|-----------|
| | Code | BOOKSTORE FUND | | CAFETERIA | A FUND | CHILD DEVELOR | MENT FUND |
| Description | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | İ | i | 43,169 | 55,000 |
| State Revenues | 8600 | | | | | 800,528 | 839,267 |
| Local Revenues | 8800 | | | | | 197,002 | 223,300 |
| Total Income | | 0 | 0 | 0 | 0 | 1,040,699 | 1,117,567 |
| Expenditures | 1 1 | | | | | | |
| Academic Salaries | 1000 | ř | | Ì | Ì | Ì | |
| Classified Salaries | 2000 | | | - | | 762,221 | 598,565 |
| Employee Benefits | 3000 | | h, Asperman, c | | per la contrata del contrata de la contrata del contrata de la contrata del contrata de la contrata de la contrata de la contrata del contrata de la contrata del contrata de la contrata de la contrata del contrata de la contrata de la contrata de la contrata del contrata del contrata del contrata de la contrata del contrata del contrata del contrata | 406,631 | 391,885 |
| Supplies and Materials | 4000 | PEA WAY | 20% | year year | - | 46,494 | 48,500 |
| Other Operating Expenses and Services | 5000 | - 4000 | Page 1 | | Programmes to | 7,652 | 1,500 |
| Capital Outlay | 6000 | | ese: | 2 | | | |
| Total Expenditures | | 0 | 0 | 0 | 0 | 1,222,998 | 1,040,450 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | (182,299) | 77,117 |
| Other Financing Sources | 8900 | | | | | 162 | 74,840 |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | (182,137) | 151,957 |
| Begining Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 0 | 0 | 1,035 | (181,102) |
| Prior Years Adustments | 9020 | | | | ************************************** | t Teers on the | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 1,035 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | (181,102) | (29,145) |

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

| | Object | FUND: | 34 | FUNI | 35 | FUND | 39 |
|--|--------|---------------------|-------------------|----------------------------|---|--|--|
| | Code | FARM OPERATION FUND | | REVENUE BOND | PROJECT FUND | OTHER SPECIAL F | REVENUE FUND |
| Description | i l | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | ì | | 1 | | 11 2 | |
| State Revenues | 8600 | | (mentanez) | 3 WAR | A TO DE LOS HERE | | |
| Local Revenues | 8800 | | eventuar is area. | CONTROL OF THE PROPERTY OF | eliteratura di rita. Alaberro sa relacción almos que la comune con circ | | to del territorio compressivo del conseguiro de conseguiro de conseguiro de conseguiro c |
| Total Income | | 0 | 0 | 0 | 0 | 0 | (|
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | ere ere | | | | |
| Employee Benefits | 3000 | | •2 | | | 1 | |
| Supplies and Materials | 4000 | | h-med | | | | |
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | - | | | | |
| Total Expenditures | | 0 | 0 | 0 | 0 | 0 | (|
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 0 | 0 | 0 | C |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 0 | (|
| Begining Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | О | 0 | i | 0 | | 0 |
| Prior Years Adustments | 9020 | | | | | ************************************** | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 0 | 0 |

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

| | Object | FUND: | 41 | FUN | D 42 | FUND 43 | | |
|--|--------|------------------|--------------|--|-----------------|--|--|--|
| | Code | CAPITAL QUTLAY P | ROJECTS FUND | REVENUE BOND CO | NSTRUCTION FUND | GENERAL OBLIGA | TION BOND FUND | |
| Description | | Actual | Budget | Actual | Budget | Actual | Budget | |
| REVENUES: | | | | | | | | |
| Federal Revenues | 8100 | | | | | | | |
| State Revenues | 8600 | 767,886 | 575,000 | | | | | |
| Local Revenues | 8800 | 204,381 | 152,250 | | | | | |
| Total Income | | 972,267 | 727,250 | 0 | 0 | 0 | | |
| Expenditures | | | | | | | | |
| Academic Salaries | 1000 | | | | | | | |
| Classified Salaries | 2000 | _ | 71,500 | | | | ggit a ninghyi, ningh jama mayama "ayacap" ag | |
| Employee Benefits | 3000 | | 28,500 | Comment to a series (space) | | View of page 100 and 2 | W- 1 | |
| Supplies and Materials | 4000 | | 5,500 | Name of the Parket | | | 20004 | |
| Other Operating Expenses and Services | 5000 | - | 250,000 | | | _ | Province and the state of the s | |
| Capital Outlay | 6000 | 47,040 | 750,000 | - Agent Park Statement - Special Statement - S | | | | |
| Total Expenditures | | 47,040 | 1,105,500 | 0 | 0 | 0 | | |
| Excess /(Deficiency) of Revenues over Expenditures | | 925,227 | (378,250) | 0 | 0 | 0 | | |
| Other Financing Sources | 8900 | 946,107 | 975,000 | | | | | |
| Other Outgo | 7000 | | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 1,871,334 | 596,750 | 0 | 0 | 0 | | |
| Begining Fund Balance: | | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 964,552 | 2,835,886 | 0 | 0 | 1 | (| |
| Prior Years Adustments | 9020 | | | - | | - | - | |
| Adjusted Beginning Balance | 9030 | 964,552 | | 0 | | 0 | | |
| Ending Fund Balance, June 30 | | 2,835,886 | 3,432,636 | 0 | 0 | 0 | (| |

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

| | Object | FUND: | 51 | FUND | 52 | FUND 53 | |
|---|--------|----------|--------|----------|----------------|----------|---------|
| | Code | BOOKSTOR | E FUND | CAFETERI | A FUND | FARM OPE | RATIONS |
| Description | | Actual | Budget | Actual | Budget | Actual | Budget |
| EVENUES: | | | | | | | |
| Local Revenues | 8800 | | | | | | |
| Other Financing Sources | 8900 | | | Î | | | |
| otal Income | | 0 | 0 | 0 | 0 | 0 | |
| cost of Sales | 5890 | | | | | | |
| Gross Profit or Loss | | 0 | 0 | 0 | 0 | 0 | |
| xpenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | | and the second | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | | | | | |
| otal Expenditures | | 0 | 0 | 0 | 0 | 0 | |
| Net Profit or Loss | | 0 | 0 | 0 | 0 | 0 | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 0 | |
| Begining Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 0 | 0 | 0 | 0 | | |
| Prior Years Adustments | 9020 | Ï | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 0 | |

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

| | Object | FUND: | | | | | |
|---|--------|--------------|-----------|--|--|--|------------------------------|
| | Code | OTHER ENTERF | | | | | Т |
| Description | | Actual | Budget | | | A | N/ |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | | ÷ | P. C. C. C. C. C. C. C. C. C. C. C. C. C. | | | |
| Other Financing Sources | 8900 | | ********* | | | | |
| Total Income | | 0 | | 0 | | | |
| Cost of Sales | 5890 | | | | | | |
| Gross Profit or Loss | | 0 | | 0 | | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | İ | | | |
| Classified Salaries | 2000 | | | | | P-No.1 | |
| Employee Benefits | 3000 | | · | A STATE OF THE STA | | | * |
| Supplies and Materials | 4000 | | | Topics of Topics | No. of the contract of the con | the computer occurs obtainings - 1 Common Statistics - | me - produce approximation (|
| Other Operating Expenses and Services | 5000 | | | | | | |
| Capital Outlay | 6000 | | | | V-100-7-1 | - | |
| Total Expenditures | | 0 | | 0 | | | |
| Net Profit or Loss | | 0 | | 0 | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | | 0 | | | |
| Begining Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | 0 | | | |
| Prior Years Adustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | | | | |
| Ending Fund Balance, June 30 | | 0 | | 0 | | | |

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

| | Object | FUND: | 61 | FUN | D 69 | | |
|---|--------|-------------|----------|----------------|--|--|--|
| | Code | SELF-INSURA | NCE FUND | OTHER INTERNAL | SERVICES FUND | | |
| Description | i | Actual | Budget | Actual | Budget | | |
| REVENUES: | | | | | | | |
| Local Revenues | 8800 | | i Jaw | 21,496 | passers arms approximate two concepts of the control of the contro | PRINCIPAL PROPERTY OF STREET STREET, THE STREET STREET, THE STREET | |
| Other Financing Sources | 8900 | | | i - | Allegation - | | |
| Total Income | | 0 | | 21,496 | 0 | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | i i | | | |
| Classified Salaries | 2000 | | | - | benings expendes Amer V. | NA. SHEEL | |
| Employee Benefits | 3000 | | | . . | J Bu, Jacobson, April | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | | | | ad. A 540.0 | | |
| Capital Outlay | 6000 | - | | | *** | | |
| Total Expenditures | | 0 | | 0 0 | 0 | | |
| Net Profit or Loss | | 0 | (| 21,496 | 0 | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | (| 21,496 | 0 | | |
| Begining Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 1 | (| 3,241,280 | 3,262,776 | | |
| Prior Years Adustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 3,241,280 | | | |
| Ending Fund Balance, June 30 | | 0 | (| 3,262,776 | 3,262,776 | | |

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

| | Object | FUND: 7 | 1 | FUND : | 72 | FUND 73 | |
|--|--------|-------------------|---------------|---------------------|---|--|--|
| | Code | ASSOCIATED STUDEN | TS TRUST FUND | REPRESENTATION FUND | | BODY CENTER FI | E TRUST FUND |
| Description | | Actual | Budget | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | | | |
| Federal Revenues | 8100 | | | İ | | | |
| State Revenues | 8600 | 7,442 | 10,150 | | | | |
| Local Revenues | 8800 | 73,534 | 72,522 | 16,123 | 18,778 | | |
| Total Income | | 80,976 | 82,672 | 16,123 | 18,778 | 0 | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | 1 1 | | | | | |
| Classified Salaries | 2000 | 37,557 | 36,311 | | PANJA : | | *** |
| Employee Benefits | 3000 | 13,414 | 14,413 | APT-T MARY TAXABLE | | _ | ************************************** |
| Supplies and Materials | 4000 | 7,229 | 7,029 | | ingungamuntag spinophinophinophinophinophinophinophinop | | ing) brokers |
| Other Operating Expenses and Services | 5000 | 13,675 | 24,639 | 9,822 | 18,569 | Communication of the Communica | Marine and the second s |
| Capital Outlay | 6000 | 39,027 | - , | | , american property and the con- | | an oranization. |
| Total Expenditures | | 110,902 | 82,392 | 9,822 | 18,569 | 0 | (|
| Excess /(Deficiency) of Revenues over Expenditures | | (29,926) | 280 | 6,301 | 209 | 0 | (|
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | (29,926) | 280 | 6,301 | 209 | 0 | |
| Begining Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 117,475 | 87,549 | 15,609 | 21,910 | | (|
| Prior Years Adustments | 9020 | | | | | entrepresentation de la constitución de la constitu | |
| Adjusted Beginning Balance | 9030 | 117,475 | | 15,609 | | 0 | |
| Ending Fund Balance, June 30 | | 87,549 | 87,829 | 21,910 | 22,119 | 0 | (|

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

| | Object | FUND: | ND: 74 FUND | | ID 75 FL | | JND 76 | |
|--|--------|---------------------------------------|--------------|----------------------------------|--|---|------------------------------|--|
| | Code | FINANCIAL AID T | RUST FUND | SCHOLARSHIP & LOAN TRUST FUND | | INVESTMENT | TRUST FUND | |
| Description | | Actual | Budget | Actual | Budget | Actual | Budget | |
| REVENUES: | | | | | | | | |
| Federal Revenues | 8100 | 5,109,711 | | | | ĺ | | |
| State Revenues | 8600 | 648,466 | , W return)* | | | Exercises (Annual Sec.) | SER TERM, THEORY SHEWARD, B. | |
| Local Revenues | 8800 | 22 | | | | - 0001 | STERONE I | |
| Total Income | | 5,758,199 | 0 | 0 | 0 | 0 | | |
| Expenditures | | | | | | | | |
| Academic Salaries | 1000 | | | | | | | |
| Classified Salaries | 2000 | 162,339 | Freedom 13 | | r 4000 | ** | .189° | |
| Employee Benefits | 3000 | | .w w | | •• | | n.a | |
| Supplies and Materials | 4000 | , , , , , , , , , , , , , , , , , , , | ٠ | - | | 2 R.1 | Park Company) | |
| Other Operating Expenses and Services | 5000 | 10,980 | · c | | | • | ~ | |
| Capital Outlay | 6000 | | | | - | - | | |
| Total Expenditures | | 173,319 | 0 | 0 | 0 | 0 | | |
| Excess /(Deficiency) of Revenues over Expenditures | | 5,584,880 | 0 | 0 | 0 | 0 | | |
| Other Financing Sources | 8900 | | | | | | | |
| Other Outgo | 7000 | 5,595,838 | | | | _ | | |
| Net Increase/(Decrease) in Fund Balance | | (10,958) | 0 | 0 | 0 | 0 | | |
| Begining Fund Balance: | | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 0 | (10,958) | | 0 | | | |
| Prior Years Adustments | 9020 | | | | NAME OF THE PERSON OF THE PERS | | - Verifields | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 0 | | |
| Ending Fund Balance, June 30 | | (10,958) | (10,958) | 0 | 0 | 0 | | |

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

| | Object | FUNE | D: 77 | FUND 7 | 9 |
|--|--------|------------------|--|--------------------|---------|
| | Code | DEFERRED COMPENS | SATION TRUST FUND | OTHER TRUST | FUNDS |
| Description | | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | |
| Federal Revenues | 8100 | | | | |
| State Revenues | 8600 | · | | | |
| Local Revenues | 8800 | · | MATERIA PROCESSOR | 474,760 | |
| Total Income | | 0 | 0 | 474,760 | 0 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | | | | |
| Classified Salaries | 2000 | - | , was a second s | | |
| Employee Benefits | 3000 | | | room to | |
| Supplies and Materials | 4000 | | ~ | | |
| Other Operating Expenses and Services | 5000 | | A constitution broadest | 347,741 | - |
| Capital Outlay | 6000 | | - | Three statements . | |
| Total Expenditures | | 0 | 0 | 347,741 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 127,019 | 0 |
| Other Financing Sources | 8900 | | | | |
| Other Outgo | 7000 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 127,019 | 0 |
| Begining Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 431,383 | 558,402 |
| Prior Years Adustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 431,383 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 558,402 | 558,402 |

CALIFORNIA COMMUNITY COLLEGES Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017 District ID: 240 Name: NAPA

| Fund | | Fund | | Amount |
|-----------|-----------|------------|-----------|-------------|
| Number In | Fund Name | Number Out | Fund Name | Transferred |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

Receipt and Expenditures of Lottery Proceeds Lottery Actual Report L10 GENERAL FUND

Budget Year: 2017-2018 Dis

District ID: 240 Name: NAPA

| Activity Classification | Activity Code | Unrest | ricted | Ĭ | Restricted | i Prop 20 | |
|---------------------------------------|---------------|--|--|--|--|--|---|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | - | | _ | advandadur oradizat |
| Adjustments | 9020 | - | ± | NAME OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OF THE OWNER OWNER OWNER OF THE OWNER OWNE | | | rajas na krimoviniminiminimi ni a |
| Adjusted Beginning Balance | 9030 | | 0 | Tabilitation (Parlament) | Refinalise Company of the Property of the Company o | O SECTION AND DESCRIPTION OF THE PERSON OF T | BW with shelded had a CO Table of warm the manuscription and PC . |
| Actual Fiscal Year Data | | | | | mendidanen derivativa y | Mr. Ann. I muster Mr. for J | proc Minustratigi-playpoints |
| State Lottery Proceeds: | 8681 | | 926,798 | | Artifician | 424,960 | |
| | | | | | | Instructional | |
| | 1 1 | Instructional 8 | & Institutional | | î | Materials | |
| | i i | Unrest | tricted | i | i | Propostition 20 | Total |
| | | Instructional | Support | Support | | | |
| | 1 1 | Activities | Activities | Activities | Total | Instructional | |
| | i i | (AC 0100-5900) | (AC 6000-6700) | (AC 6800-7390) | Unrestricted | (AC 0100-4900) | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | 510,588 | | 510,588 | | 510,588 |
| Classified Salaries | 2000 | | 295 | S F 1 = | 295 | | 295 |
| Employee Benefits | 3000 | | The States of States of States | - | 0 | | 0 |
| Supplies & Materials | 4000 | | | - | | | ****** |
| Software | 4100 | | | | 0 | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | | 0 |
| Instructional Supplies & Materials | 4300 | | | | 0 | 424,960 | 424,960 |
| Noninstructional Supplies & Mtrls | 4400 | | 12,455 | | 12,455 | | 12,455 |
| Total Supplies and Materials | | 0 | 12,455 | 0 | 12,455 | 424,960 | 437,415 |
| Other Operating Expenses and Services | 5000 | وخواف والمناف ال | 398,991 | | 398,991 | | 398,991 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | T- COLUMN TO THE | | 0 | | 0 |
| Equipment | 6400 | | _ | | Andrew Const. | = | |
| Equipment - Additional | 6410 | | 4,467 | | 4,467 | | 4,467 |
| Equipment - Replacement | 6420 | | | | 0 | - STEEL STEEL | 0 |
| Total Capital Outlay | | 0 | 4,467 | 0 | 4,467 | | 4,467 |
| Other Outgo | 7000 | | | | 0 | 1551-25-2010 | 0 |
| Total Expenditures | | 0 | 926,796 | 0 | 926,796 | 424,960 | 1,351,756 |
| Ending Balance | | | | | 2 | 0 | 2 |

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

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

For Actual Year: 2016-2017

SUPPLEMENTAL DATA

Budget Year: 2017-2018

District ID: 240

Name: NAPA

| Activity Classification | Activity Code | Unres | tricted | | Restricted | d Prop 20 | |
|---------------------------------------|---------------|------------------------|-----------------|----------------|--------------|--|--|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | , | 2 | - | | | THE PARTY OF THE P |
| Adjustments | 9020 | | | , | art . | विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासिक विकासि | |
| Adjusted Beginning Balance | 9030 | | 2 | İ | | ō | |
| Budget Fiscal Year Data | | | | | | *************************************** | |
| State Lottery Proceeds: | 8681 | | 926,798 | | | 424,960 | |
| | | | | | | Instructional | |
| | i i | Instructional & | & Institutional | Ì | | Materials | |
| | ì | Unres | tricted | Ì | | Propostition 20 | Total |
| | i i | Instructional | Support | Support | | | |
| | 1 | Activities | Activities | Activities | Total | Instructional | |
| | 1 1 | (AC 0100-5900) | (AC 6000-6700) | (AC 6800-7390) | Unrestricted | (AC 0100-4900) | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | - ASS | 405,000 | | 405,000 | | 405,000 |
| Classified Salaries | 2000 | NAME OF TAXABLE PARTY. | | | 0 | | (|
| Employee Benefits | 3000 | | 121,798 | | 121,798 | | 121,798 |
| Supplies & Materials | 4000 | | • | water - | | | |
| Software | 4100 | | | | 0 | 11 | (|
| Books, Magazines, & Periodicals | 4200 | | | | o | | (|
| Instructional Supplies & Materials | 4300 | | | | 0 | 424,960 | 424,960 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | 750 000 | anners an enterene |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 | 424,960 | 424,960 |
| Other Operating Expenses and Services | 5000 | | 400,000 | | 400,000 | | 400,000 |
| Capital Outlay | 6000 | | | ~ . | | Santana santanana pera , princepora, Pagama | |
| Library Books | 6300 | | - | | 0 | réditir deresse hieranne () . (M. | 0 |
| Equipment | 6400 | | | <u> </u> | * | - 1 and manager 1 and manager 2 s | ę |
| Equipment - Additional | 6410 | | | 7 | ō | The state of the s | |
| Equipment - Replacement | 6420 | | | | 0 | AND DESCRIPTION OF | (|
| Total Capital Outlay | | 0 | 0 | 0 | 0 | | (|
| Other Outgo | 7000 | | | _ | 0 | A 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | |
| Total Expenditures | | 0 | 926,798 | 0 | 926,798 | 424,960 | 1,351,758 |
| Ending Balance | | | | | 2 | 0 | |

Details of Education Protection Account

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

For Actual Year: 2016-2017 District ID: 240 Name: NAPA

EPA Revenue 541,872

| | | Salaries and | Operating | Capital | |
|-------------------------|----------|-----------------|-----------------|------------|-------|
| | Activity | Benefits | Expenses | Outlay | |
| Activity Classification | Code | (Obj 1000-3000) | (Obj 4000-5000) | (Obj 6000) | Total |
| TOTAL | | | | | |

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 240

Name: NAPA

| | STRS | PERS | | Increase | Increase | |
|-------------|-----------|-----------|-----------|----------|----------|--|
| Fiscal Year | Amount | Amount | Total | Amount | Rate | |
| 2015-16 | 1,140,233 | 1,135,022 | 2,275,255 | N/A | N/A | |
| 2016-17 | 1,400,944 | 1,387,107 | 2,788,051 | 512,796 | 22.54% | |
| 2017-18 | 1,540,000 | 1,485,000 | 3,025,000 | 236,949 | 8.50% | |
| 2018-19 | 1,730,000 | 1,640,000 | 3,370,000 | 345,000 | 11.40% | |
| 2019-20 | 1,925,000 | 1,780,000 | 3,705,000 | 335,000 | 9.94% | |
| 2020-21 | 2,080,000 | 1,900,000 | 3,980,000 | 275,000 | 7.42% | |

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

For fiscal years 2018/18 and 2018/19 the District has been directed by the Board of Trustees to use funds set aside in the Ending Balance Reserve to fund STRS and PERS increases. For future years, the District estimates that anticipated increases in local property tax revenue will fund the increases.