

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

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: Friday, October 11, 2024

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

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 240

Name: NAPA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	8,321,612	8,321,612		8,321,612
Other	1300	3,881,974	3,881,974	22,220	3,904,194
Total Instructional Salaries		12,203,586	12,203,586	22,220	12,225,806
Non-Instructional Salaries					
Contract or Regular	1200		2,383,657	440,458	2,824,115
Other	1400		681,532	53,855	735,387
Total Non-Instructional Salaries		0	3,065,189	494,313	3,559,502
Total Academic Salaries		12,203,586	15,268,775	516,533	15,785,308
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,265,187	1,257,975	8,523,162
Other	2300		707,392	114,420	821,812
Total Non-Instructional Salaries		0	7,972,579	1,372,395	9,344,974
Instructional Aides					
Regular Status	2200	589,780	589,780		589,780
Other	2400	223,825	223,825		223,825
Total Instructional Aides		813,605	813,605	0	813,605
Total Classified Salaries		813,605	8,786,184	1,372,395	10,158,579
Employee Benefits	3000	3,877,031	8,689,077	808,888	9,497,965
Supplies and Materials	4000		393,114	23,868	416,982
Other Operating Expenses	5000	70,758	5,792,276	232,024	6,024,300
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,964,980	38,929,426	2,953,708	41,883,134

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		255,947		255,947
Objects to Exclude	Object Code				
Rents and Leases	5060		134,731	5,767	140,498
Lottery Expenditures					
Academic Salaries	1000		218,386		218,386
Classified Salaries	2000		80,665		80,665
Employee Benefits	3000		117,675		117,675
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		14,875		14,875
Total Supplies and Materials		0	14,875	0	14,875
Other Operating Expenses and Services	5000		39,670		39,670

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		3,622		3,622
Equipment - Replacement	6420				0
Total Equipment		0	3,622	0	3,622
Total Capital Outlay		0	3,622	0	3,622
Other Outgo	7000				0
Total Exclusions		0	865,571	5,767	871,338
Total for ECS 84362, 50% Law		16,964,980	38,063,855	2,947,941	41,011,796
Percent of CEE (Instructional Salary Cost / Total CEE)		44.57%	100.00%		
50% of Current Expense of Education			19,031,928		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,964,980	38,063,855	2,947,941	41,011,796
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,964,980	38,929,426	2,953,708	41,883,134
Capital Expenditures	6000	4,422	1,044,393	34,353	1,078,746
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,969,402	39,973,819	2,988,061	42,961,880

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(317,610)		(317,610)
In County Treasury	9112	25,412,445		25,412,445
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	1,735		1,735
Investments (at cost)	9120			0
Accounts Receivable	9130	8,641,594	2,873	8,644,467
Due from Other Funds	9140		1,034,935	1,034,935
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	188,436	3,671	192,107
TOTAL ASSETS		33,926,600	1,041,479	34,968,079
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,310,334	921,373	5,231,707
Accrued Salaries and Wages Payable	9520	1,255,085		1,255,085
Compensated Absences Payable Current	9530	856,351		856,351
Due to Other Funds	9540	10,508,253		10,508,253
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,911,488	94,696	9,006,184
TOTAL LIABILITIES		25,841,511	1,016,069	26,857,580

For Year Ended June 30, 2024

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	8,085,089		8,085,089
Total Fund Balance		8,085,089	25,410	8,110,499
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		8,085,089	25,410	8,110,499
TOTAL LIABILITIES AND FUND EQUITY		33,926,600	1,041,479	34,968,079

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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			
Cash With Fiscal Agents	9113		10,204,074	
Investments (at cost)	9120			
Accounts Receivable	9130		140,748	
Due from Other Funds	9140		5,250	
TOTAL ASSETS		0	10,350,072	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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		10,350,072	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	10,350,072	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	10,350,072	0
TOTAL LIABILITIES AND FUND EQUITY		0	10,350,072	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,179			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			77,534			
Due from Other Funds	9140			318,480			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	399,193	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			19,375			
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			92,064			
TOTAL LIABILITIES		0	0	111,439	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	287,754	0	0	0
Total Fund Balance		0	0	287,754	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	287,754	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	399,193	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	5,279		
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	4,464,442		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		4,469,721	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	4,469,721		
Total Fund Balance		4,469,721	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		4,469,721	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,469,721	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		17,835
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		1,705
Due from Other Funds	9140	827,677	1,252,825
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		827,677	1,272,365

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	827,677	1,272,365
Total Reserved Fund Balance		827,677	1,272,365
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		827,677	1,272,365
TOTAL LIABILITIES AND FUND EQUITY		827,677	1,272,365

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	6,182	48,340		959,185				2,342,807
In County Treasury	9112								
Cash With Fiscal Agents	9113								232,033
Revolving Cash Accounts	9114	200							93,478
Investments (at cost)	9120								2,837,392
Accounts Receivable	9130	77			610,647				
Due from Other Funds	9140	200,049	3,418		572,803				
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		206,508	51,758	0	2,142,635	0	0	0	5,505,710

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510		9,194						913,124
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								1,765,272
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	38,274	8,070		2,116,671				(10,078)
Total Current Liabilities and Deferred Revenue		38,274	17,264	0	2,116,671	0	0	0	2,668,318
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								2,837,392
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	2,837,392
TOTAL LIABILITIES	968	38,274	17,264	0	2,116,671	0	0	0	5,505,710

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	168,234	34,494						
Total Reserved Fund Balance		168,234	34,494	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				25,964				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	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		168,234	34,494	0	25,964	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		206,508	51,758	0	2,142,635	0	0	0	5,505,710

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	19,724	2,282,392	2,302,116
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		5,783	5,783
Student Financial Aid	8150	15,073		15,073
Veterans Education	8160	1,056		1,056
Vocational and Technical Education Act (VATEA)	8170		140,492	140,492
Other Federal Revenues	8190		78,542	78,542
Total Federal Revenues	8100	35,853	2,507,209	2,543,062
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	322,273		322,273
State General Apportionment	8612	1,089,673		1,089,673
Other General Apportionment	8613	227,535		227,535
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		661,722	661,722
Disabled Students Programs and Services(DSPS)	8623		1,296,512	1,296,512
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,544,004	6,544,004

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	378,750		378,750
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		84,439	84,439
Other Reimbursable Categorical Programs	8652		6,239	6,239
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	118,460		118,460
Timber Yield Tax	8672	35		35
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	474,893	243,036	717,929
State Mandated Costs	8685	139,212		139,212
Other State Non-Tax Revenues	8686	1,014		1,014
Other State Revenues	8690	38,704	1,925,368	1,964,072
Total State Revenues	8600	2,790,549	10,761,320	13,551,869

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	41,699,873		41,699,873
Tax Allocation, Supplemental Roll	8812	1,292,681		1,292,681
Tax Allocation, Unsecured Roll	8813	1,327,207		1,327,207
Prior Years Taxes	8816	23,841		23,841
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	58,475		58,475
Other Contract Services	8832		38,921	38,921
Sales and Commissions	8840			0
Rentals and Leases	8850	208,920		208,920
Interest and Investment Income	8860	543,805		543,805
Student Fees and Charges	8870			
Community Services Classes	8872	53,863		53,863
Dormitory	8873			0
Enrollment	8874	1,517,342		1,517,342
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(124,815)		(124,815)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		157,212	157,212
Instructional Materials Fees and Sales of Materials	8877	165,179		165,179
Insurance	8878	5,490		5,490
Student Records	8879	27,484		27,484
Nonresident Tuition	8880	520,231		520,231
Parking Services and Public Transportation	8881		93,305	93,305
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	2,768	184,249	187,017
Other Local Revenues	8890	9,253	2,985	12,238
Total Local Revenues	8800	47,331,597	476,672	47,808,269
Total Revenues		50,157,999	13,745,201	63,903,200

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	3,337		3,337
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	3,337	0	3,337
Total Revenues and Other Financing Sources		50,161,336	13,745,201	63,906,537

For Actual Year: 2023-2024

Budget Year: 2024-2025

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 Natural Resources	0100	556,117	62,048	62,805	67,140		748,110
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	8,646					8,646
Biological Sciences	0400	1,059,785	19,234	53,961	19,924		1,152,904
Business and Management	0500	378,183	18,740	707			397,630
Media and Communications	0600	23,503		573	6,192		30,268
Information Technology	0700	265,671					265,671
Education	0800	642,190	20,574	59,628			722,392
Engineering and Industrial Technologies	0900	938,265	28,727	132,359	43,919		1,143,270
Fine and Applied Arts	1000	1,400,043	202,866	172,037	8,752		1,783,698
Foreign language	1100	467,809	16,098	3,252			487,159
Health	1200	3,068,048	610,765	223,917			3,902,730
Family and Consumer Sciences	1300	622,618	25,503	98,828			746,949
Law	1400						0
Humanities(Letters)	1500	2,216,231	79,592	2,076			2,297,899
Library Science	1600						0
Mathematics	1700	1,636,174	27,075	19,432	906		1,683,587
Military Studies	1800						0
Physical Sciences	1900	1,245,851	22,875	17,302	4,677		1,290,705
Psychology	2000	461,213					461,213
Public and Protective Services	2100	377,591	17,495	721			395,807
Social Sciences	2200	1,394,508	65,017	1,014			1,460,539
Commercial Services	3000						0
Interdisciplinary Studies	4900	492,313	32,042	126,884			651,239
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		17,254,759	1,248,651	975,496	151,510		19,630,416
Total Expenditures for GF Activities*		17,276,979	26,006,228	9,991,202	2,908,092	6,604,990	62,787,491

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		2,180,648	230,248	2,404		2,413,300
Course and Curriculum Development	6020		735,984	39,989			775,973
Academic / Faculty Senate	6030		514,819	2,749			517,568
Other Instructional Administration & Governance	6090		137,146				137,146
Total Instructional Admin. & Governance		0	3,568,597	272,986	2,404	0	3,843,987
Instructional Support Services	6100						
Learning Center	6110		192,824	22,508	800		216,132
Library	6120		525,819	33,087	93,478		652,384
Media	6130		267,994				267,994
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			566,617			566,617
Other Instructional Support Services	6190		536,900	(750)	1,967		538,117
Total Instructional Support Services		0	1,523,537	621,462	96,245	0	2,241,244
Admissions and Records	6200		763,891	109,680	63,230		936,801
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,871,355	4,113			1,875,468
Matriculation and Student Assessment	6320		490,349	42,379	14,639		547,367
Transfer Programs	6330		291,433	20,096			311,529
Career Guidance	6340		9,447	50,111			59,558
Other Student Counseling and Guidance	6390		224,386				224,386
Total Student Counseling and Guidance		0	2,886,970	116,699	14,639	0	3,018,308

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		722,966	88,511	3,527		815,004
Extended Opportunity Programs and Services (EOPS)	6430		882,307	35,452	21,670	7,056	946,485
Health Services	6440		178,933	228,080			407,013
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,051,502	116,249	17,751		1,185,502
Job Placement Services	6470						0
Veterans Services	6480		140,650	7,218	7,465		155,333
Miscellaneous Student Services	6490		1,660,886	396,024	310,951	33,500	2,401,361
Total Other Student Services		0	4,637,244	871,534	361,364	40,556	5,910,698
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		290,372	492,367			782,739
Custodial Services	6530		1,150,605	88,561			1,239,166
Grounds Maintenance and Repairs	6550		247,328	205,977	3,076		456,381
Utilities	6570			2,149,420			2,149,420
Other Operations and Maintenance of Plant	6590		224,325	384,495	52,826		661,646
Total Operation and Maintenance of Plant	6500	0	1,912,630	3,320,820	55,902	0	5,289,352
Planning, Policymaking and Coordinations	6600		1,414,952	382,595	275		1,797,822

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		65,981	209,750			275,731
Fiscal Operations	6720		1,199,977	393,182	3,066		1,596,225
Human Resources Management	6730		1,140,938	136,210	58,020		1,335,168
Noninstruct Staff Retirees' Benefits & Retirement *	6740		200,000				200,000
Staff Development	6750		11,482	129,755			141,237
Staff Diversity	6760			(60)			(60)
Logistical Services	6770		1,225,227	699,146	32,375		1,956,748
Management Information Systems	6780		948,036	1,289,065	1,366,195		3,603,296
Other General Institutional Support Services	6790		315,661	46,977			362,638
Total General Institutional Support Services	6700	0	5,107,302	2,904,025	1,459,656	0	9,470,983
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	22,220	69,143	66,278			157,641
Community Use of Facilities	6830		208,425	17,779	2,160		228,364
Economic Development	6840		298,971				298,971
Other Community Services & Economic Development	6890		99,719	6,160			105,879
Total Community Services	6800	22,220	676,258	90,217	2,160	0	790,855

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			21,330			21,330
Student and Co-Curricular Activities	6960		1,282,197	277,261	5,304		1,564,762
Student Housing	6970		11,172	9,218			20,390
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,293,369	307,809	5,304	0	1,606,482
Auxiliary Operations	7000						
Contract Education	7010		31,284	15,789	313		47,386
Other Auxiliary Operations	7090		565,716				565,716
Total Auxiliary Operations	7000	0	597,000	15,789	313	0	613,102

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		375,827	2,090	695,090		1,073,007
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					6,080,409	6,080,409
Student Aid	7320					484,025	484,025
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,564,434	6,564,434
Sub-Total Non-Instructional Activites		22,220	24,757,577	9,015,706	2,756,582	6,604,990	43,157,075
Total Expenditures General Fund: activities *		17,276,979	26,006,228	9,991,202	2,908,092	6,604,990	62,787,491

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$42,745,416
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	3,193.39		
	2. 2023-2024 Second Period Actual FTES	3,200.33		
	3. 2023-2024 Population change factor (C2/C1)	1.0022		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$44,390,244
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)			\$44,390,244
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$44,390,244
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,839,851
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			119,916
C.	Local Property taxes			44,335,640
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.	2024-2025 Appropriations Subject to Limit			\$46,295,407

For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	35,853	37,503	2,507,209	2,298,806	2,543,062	2,336,309
State Revenues	8600	2,790,549	2,656,646	10,761,320	8,837,140	13,551,869	11,493,786
Local Revenues	8800	47,331,597	49,682,111	476,672	861,244	47,808,269	50,543,355
Total Revenues		50,157,999	52,376,260	13,745,201	11,997,190	63,903,200	64,373,450
EXPENDITURES:							
Academic Salaries	1000	15,785,311	16,995,734	2,534,323	2,177,162	18,319,634	19,172,896
Classified Salaries	2000	10,158,575	11,487,891	3,137,889	3,414,347	13,296,464	14,902,238
Employee Benefits	3000	9,497,965	10,666,518	2,169,144	2,107,838	11,667,109	12,774,356
Supplies and Materials	4000	416,982	502,420	551,794	482,751	968,776	985,171
Other Operating Expenses and Services	5000	6,024,302	8,202,213	2,998,124	1,959,952	9,022,426	10,162,165
Capital Outlay	6000	1,078,746	1,037,200	1,829,346	1,428,933	2,908,092	2,466,133
Total Expenditures		42,961,881	48,891,976	13,220,620	11,570,983	56,182,501	60,462,959
Excess /(Deficiency) of Revenues over Expenditures		7,196,118	3,484,284	524,581	426,207	7,720,699	3,910,491
Other Financing Sources	8900	3,337	0		0	3,337	0
Other Outgo	7000	6,080,409	2,950,950	524,581	426,207	6,604,990	3,377,157
Net Increase/(Decrease) in Fund Balance		1,119,046	533,334	0	0	1,119,046	533,334
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,966,043	8,085,089	25,410	25,410	6,991,453	8,110,499
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,966,043		25,410		6,991,453	
Ending Fund Balance, June 30		8,085,089	8,618,423	25,410	25,410	8,110,499	8,643,833

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2023-2024

Budget Year: 2024-2025

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			27,582	25,059		
Local Revenues	8800			10,537,143	9,573,426		
Total Revenues		0	0	10,564,725	9,598,485	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			6,345,000			
Debt Interest and Other Service Charges	7120			2,272,100	2,145,200		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	8,617,100	2,145,200	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(8,617,100)	(2,145,200)	0	0
Net Increase/Decrease in Fund Balance		0	0	1,947,625	7,453,285	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	8,402,447	10,350,072		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		8,402,447		0	
Ending Fund Balance, June 30		0	0	10,350,072	17,803,357	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					1,654,737	1,244,408
Local Revenues	8800					24,520	23,042
Total Income		0	0	0	0	1,679,257	1,267,450
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,459,191	1,152,126
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,459,191	1,152,126
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	220,066	115,324
Other Financing Sources	8900						50
Other Outgo	7000						115,374
Net Increase/(Decrease) in Fund Balance		0	0	0	0	220,066	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	67,688	287,754
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		67,688	
Ending Fund Balance, June 30		0	0	0	0	287,754	287,754

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

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	16,939,573	2,163,567				
Local Revenues	8800	671,737	9,902,773				
Total Income		17,611,310	12,066,340	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	339					
Other Operating Expenses and Services	5000	236,903					
Capital Outlay	6000	2,274,536					
Total Expenditures		2,511,778	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		15,099,532	12,066,340	0	0	0	0
Other Financing Sources	8900	3,616,150	478,330				
Other Outgo	7000	16,000,000	12,544,670				
Net Increase/(Decrease) in Fund Balance		2,715,682	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,754,038	4,469,720	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,754,038		0		0	
Ending Fund Balance, June 30		4,469,720	4,469,720	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			63,547	65,539		
Other Financing Sources	8900	1,068,226	350,000	2,320,769	1,920,165		
Total Income		1,068,226	350,000	2,384,316	1,985,704		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	9,375		88,836	90,682		
Employee Benefits	3000	4,263		2,269,907	1,864,698		
Supplies and Materials	4000	199		18,058	17,126		
Other Operating Expenses and Services	5000	304,588		12,181	12,699		
Capital Outlay	6000						
Total Expenditures		318,425	0	2,388,982	1,985,205		
Net Profit or Loss		749,801	350,000	(4,666)	499		
Other Outgo	7000		650,000				
Net Increase/(Decrease) in Fund Balance		749,801	(300,000)	(4,666)	499		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	77,876	827,677	1,277,030	1,272,364		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	77,876		1,277,030			
Ending Fund Balance, June 30		827,677	527,677	1,272,364	1,272,863		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	105,887	98,602	4,557	12,577		
Total Income		105,887	98,602	4,557	12,577	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	48,184	42,723				
Employee Benefits	3000	21,010	22,435				
Supplies and Materials	4000	8,310	10,500				
Other Operating Expenses and Services	5000	4,442	16,315	1,384	17,500		
Capital Outlay	6000						
Total Expenditures		81,946	91,973	1,384	17,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,941	6,629	3,173	(4,923)	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,600	6,600				
Net Increase/(Decrease) in Fund Balance		17,341	29	3,173	(4,923)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	150,893	168,234	31,321	34,494		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	150,893		31,321		0	
Ending Fund Balance, June 30		168,234	168,263	34,494	29,571	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

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	4,119,818	3,752,474				
State Revenues	8600	1,442,664	1,404,135				
Local Revenues	8800	29,251					
Total Income		5,591,733	5,156,609	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	30,342	20,916				
Capital Outlay	6000						
Total Expenditures		30,342	20,916	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,561,391	5,135,693	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,561,391	5,135,693				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,964	25,964		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,964		0		0	
Ending Fund Balance, June 30		25,964	25,964	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	2,691,414
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,068,226
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,320,769

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		474,893			243,036		
		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	228,562			228,562			228,562
Classified Salaries	2000	80,665			80,665			80,665
Employee Benefits	3000	117,675			117,675			117,675
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	179,092		179,092
Noninstructional Supplies & Mtrls	4400	3,328	1,371		4,699			4,699
Total Supplies and Materials		3,328	1,371	0	4,699	179,092		183,791
Other Operating Expenses and Services	5000	36,109	3,561		39,670	22,380		62,050
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410	3,622			3,622			3,622
Equipment - Replacement	6420				0			0
Total Capital Outlay		3,622	0	0	3,622	0		3,622
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		41,564	41,564
Total Other Outgo	7000	0	0	0	0		41,564	41,564
Total Expenditures		469,961	4,932	0	474,893	201,472	41,564	717,929
Ending Balance					0	0		0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		611,200			928,198		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000	342,534			342,534			342,534
Classified Salaries	2000	35,000			35,000			35,000
Employee Benefits	3000	41,211			41,211			41,211
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	250,000		250,000
Noninstructional Supplies & Mtrls	4400	4,300	2,250		6,550	500,000		506,550
Total Supplies and Materials		4,300	2,250	0	6,550	750,000		756,550
Other Operating Expenses and Services	5000	181,405	4,500		185,905	128,198		314,103
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		50,000	50,000
Total Other Outgo	7000	0	0	0	0		50,000	50,000
Total Expenditures		604,450	6,750	0	611,200	878,198	50,000	1,539,398
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 240

Name: NAPA

EPA Revenue	378,750
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	378,750	0	0	378,750
TOTAL		378,750	0	0	378,750

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 240

Name: NAPA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	2,810,081	3,783,884	6,593,965	N/A	N/A
2024-2025	2,835,256	4,195,327	7,030,583	436,618	6.62%
2025-2026	2,918,329	4,403,553	7,321,882	291,299	4.14%
2026-2027	3,008,213	4,603,002	7,611,215	289,333	3.95%
2027-2028	3,107,484	4,952,172	8,059,656	448,441	5.89%
2028-2029	3,210,031	5,081,675	8,291,706	232,050	2.88%

Does the district have a plan to fund these expenses through 2028-29?
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