

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

District: NAPA

District Code: 240

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10-12-2021

Date



District Superintendent

10-12-2021

Date

Contact: Doug Roberts

(707) 256-7175

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, 2021. Please submit the report to :

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	7,495,930	7,495,930		7,495,930
Other	1300	3,839,972	3,868,210	26,694	3,894,904
Total Instructional Salaries		11,335,902	11,364,140	26,694	11,390,834
Non-Instructional Salaries					
Contract or Regular	1200		4,031,003	260,954	4,291,957
Other	1400		678,369	53,705	732,074
Total Non-Instructional Salaries		0	4,709,372	314,659	5,024,031
Total Academic Salaries		11,335,902	16,073,512	341,353	16,414,865
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,480,413	668,742	9,149,155
Other	2300		481,571	47,134	528,705
Total Non-Instructional Salaries		0	8,961,984	715,876	9,677,860
Instructional Aides					
Regular Status	2200	809,420	928,455		928,455
Other	2400	211,406	227,786		227,786
Total Instructional Aides		1,020,826	1,156,241	0	1,156,241
Total Classified Salaries		1,020,826	10,118,225	715,876	10,834,101
Employee Benefits	3000	3,760,630	8,949,137	406,090	9,355,227
Supplies and Materials	4000		386,378	25,110	411,488
Other Operating Expenses	5000	245,253	4,358,599	433,214	4,791,813
Equipment Replacement	6420		111,466		111,466
Total Expenditures Prior to Exclusions		16,362,611	39,997,317	1,921,643	41,918,960

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		57,529		57,529
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		274,207	20,007	294,214
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		681,715		681,715

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	1,013,451	20,007	1,033,458
Total for ECS 84362, 50% Law		16,362,611	38,983,866	1,901,636	40,885,502
Percent of CEE (Instructional Salary Cost / Total CEE)		41.97%	100.00%		
50% of Current Expense of Education			19,491,933		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,362,611	38,983,866	1,901,636	40,885,502
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,362,611	39,997,317	1,921,643	41,918,960
Capital Expenditures	6000	9,682	346,535	52,453	398,988
Equipment Replacement (Back out)	6420		(111,466)	0	(111,466)
Total Unrestricted General Fund Expenditures		16,372,293	40,232,386	1,974,096	42,206,482

For Year Ended June 30, 2021

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			0
In County Treasury	9112	7,948,802	(5,830,864)	2,117,938
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	226,288		226,288
Investments (at cost)	9120			0
Accounts Receivable	9130	8,845,982	2,457	8,848,439
Due from Other Funds	9140		5,939,511	5,939,511
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	699,579	184,262	883,841
TOTAL ASSETS		17,720,651	295,366	18,016,017
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,343,418	199,762	2,543,180
Accrued Salaries and Wages Payable	9520	927,989		927,989
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,207,918		5,207,918
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,763,218	88,650	5,851,868
TOTAL LIABILITIES		14,242,543	288,412	14,530,955

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2021

District ID: 240

Name: NAPA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	3,478,108		3,478,108
Total Fund Balance		3,478,108	0	3,478,108
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		6,954	6,954
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	6,954	6,954
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		3,478,108	6,954	3,485,062
TOTAL LIABILITIES AND FUND EQUITY		17,720,651	295,366	18,016,017

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

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

District ID: 240

Name: NAPA

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		9,507,706	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		92,657	
Due from Other Funds	9140		5,250	
TOTAL ASSETS		0	9,605,613	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

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

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		9,605,613	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	9,605,613	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	9,605,613	0
TOTAL LIABILITIES AND FUND EQUITY		0	9,605,613	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2021

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			3,047			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			183,045			
Due from Other Funds	9140			888,289			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,074,381	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			986,297			
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	986,297	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2021

District ID: 240

Name: NAPA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	88,084	0	0	0
Total Fund Balance		0	0	88,084	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	88,084	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,074,381	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,060		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	875,005		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		880,065	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	4,014		
TOTAL LIABILITIES		4,014	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	876,051		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		876,051	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		876,051	0	0
TOTAL LIABILITIES AND FUND EQUITY		880,065	0	0

CALIFORNIA COMMUNITY COLLEGES

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, 2021

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

CALIFORNIA COMMUNITY COLLEGES

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, 2021

District ID: 240

Name: NAPA

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

CALIFORNIA COMMUNITY COLLEGES

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, 2021

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		17,095
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	17,095

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		7,878
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	7,878
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	7,878

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		9,217
Total Reserved Fund Balance		0	9,217
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	9,217
TOTAL LIABILITIES AND FUND EQUITY		0	17,095

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	101,870	15,834		576,392				5,173,518
Investments (at cost)	9120								
Accounts Receivable	9130	77			590,340				11,049
Due from Other Funds	9140	37,967	12,682						
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		139,914	28,516	0	1,166,732	0	0	0	5,184,567

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 240

Name: NAPA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				(2,556)				1,231,878
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				338,960				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	11,635	8,862		804,347				4,615
Total Current Liabilities and Deferred Revenue		11,635	8,862	0	1,140,751	0	0	0	1,236,493
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								3,948,074
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	3,948,074
TOTAL LIABILITIES	968	11,635	8,862	0	1,140,751	0	0	0	5,184,567

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	128,279	19,654		25,981				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		128,279	19,654	0	25,981	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		128,279	19,654	0	25,981	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		139,914	28,516	0	1,166,732	0	0	0	5,184,567

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	21,514	1,266,511	1,288,025
Workforce Investment Act	8130		272,117	272,117
Temporary Assistance for Needy Families (TANF)	8140		9,921	9,921
Student Financial Aid	8150	9,313		9,313
Veterans Education	8160	1,488		1,488
Vocational and Technical Education Act (VATEA)	8170		120,845	120,845
Other Federal Revenues	8190		2,021,567	2,021,567
Total Federal Revenues	8100	32,315	3,690,961	3,723,276
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	201,336		201,336
State General Apportionment	8612	677,401		677,401
Other General Apportionment	8613	51,804		51,804
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		569,447	569,447
Disabled Students Programs and Services(DSPS)	8623		936,382	936,382
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		137,779	137,779
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,626,009	3,626,009

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	599,782		599,782
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		288,366	288,366
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	119,610		119,610
Timber Yield Tax	8672	1,002		1,002
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	681,715	201,681	883,396
State Mandated Costs	8685	145,757		145,757
Other State Non-Tax Revenues	8686	1,246		1,246
Other State Revenues	8690		474,360	474,360
Total State Revenues	8600	2,479,653	6,234,024	8,713,677

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

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	34,687,912		34,687,912
Tax Allocation, Supplemental Roll	8812	589,219		589,219
Tax Allocation, Unsecured Roll	8813	1,107,773		1,107,773
Prior Years Taxes	8816	22,101		22,101
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	91,457		91,457
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	119,906		119,906
Interest and Investment Income	8860	55,951		55,951
Student Fees and Charges	8870			
Community Services Classes	8872	33,202		33,202
Dormitory	8873			0
Enrollment	8874	2,054,378		2,054,378
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-9499		-9499
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	4,285	203,770	208,055
Instructional Materials Fees and Sales of Materials	8877	55,624		55,624
Insurance	8878	84,301		84,301
Student Records	8879	117,307		117,307
Nonresident Tuition	8880	355,772		355,772
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	5,765	65,750	71,515
Other Local Revenues	8890	69,898	8,021	77,919
Total Local Revenues	8800	39,445,352	277,541	39,722,893
Total Revenues		41,957,320	10,202,526	52,159,846

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		1,914	1,914
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,160,964	181,861	2,342,825
Total Other Financing Sources	8900	2,160,964	183,775	2,344,739
Total Revenues and Other Financing Sources		44,118,284	10,386,301	54,504,585

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	423,082	38,751	52,619	248,234		762,686
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	872,830	9,751	22,712	1,849		907,142
Business and Management	0500	334,831	8,999	1,048			344,878
Communications	0600	8,002					8,002
Computer and Information Science	0700	184,324	1,753				186,077
Education	0800	407,173	5,643	12,284	18,480		443,580
Engineering and Related Industrial Technology	0900	887,507	309	99,774	104,098		1,091,688
Fine and Applied Arts	1000	1,562,320	127,417	39,769			1,729,506
Foreign language	1100	320,778					320,778
Health	1200	3,254,854	54,472	143,545	48,822		3,501,693
Consumer Education And Home Economics	1300	461,932	9,265	7,317			478,514
Law	1400						0
Humanities(Letters)	1500	1,708,299	114,205	2,644			1,825,148
Library Science	1600						0
Mathematics	1700	1,721,680	178,467	849	94		1,901,090
Military Studies	1800						0
Physical Sciences	1900	1,167,434	14,457	13,551			1,195,442
Psychology	2000	351,855		108			351,963
Public Affairs and Services	2100	902,506	144,851	163,017			1,210,374
Social Sciences	2200	1,081,770	4,136	59			1,085,965
Commercial Services	3000						0
Interdisciplinary Studies	4900	682,903	183,822	111,420	5,387		983,532
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		16,334,080	896,298	670,716	426,964		18,328,058
Total Expenditures for GF Activities*		16,446,251	27,431,729	6,524,293	1,330,706	2,912,516	54,645,495

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		4,010,289	236,049	13,561		4,259,899
Course and Curriculum Development	6020	85,477	448,694	129,434	67,835		731,440
Academic / Faculty Senate	6030		314,769	2,761			317,530
Other Instructional Administration & Governance	6090		140,175				140,175
Total Instructional Admin. & Governance		85,477	4,913,927	368,244	81,396	0	5,449,044
Instructional Support Services	6100						
Learning Center	6110		267,563	2,414			269,977
Library	6120		881,773	63,431	28,113		973,317
Media	6130		253,183				253,183
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		139,088				139,088
Total Instructional Support Services		0	1,541,607	65,845	28,113	0	1,635,565
Admissions and Records	6200		1,153,990	62,727	1,890		1,218,607
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,523,055	15,688			2,538,743
Matriculation and Student Assessment	6320		470,996	52,200			523,196
Transfer Programs	6330		274,451	1,098			275,549
Career Guidance	6340			57,451			57,451
Other Student Counseling and Guidance	6390		221,676				221,676
Total Student Counseling and Guidance		0	3,490,178	126,437	0	0	3,616,615

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		767,856	54,988	53,514		876,358
Extended Opportunity Programs and Services (EOPS)	6430		714,650	20,471		45,977	781,098
Health Services	6440		302,192	41,062			343,254
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,135,079	11,167	56,030		1,202,276
Job Placement Services	6470						0
Veterans Services	6480			4,077			4,077
Miscellaneous Student Services	6490		1,623,187	181,299	16,478		1,820,964
Total Other Student Services		0	4,542,964	313,064	126,022	45,977	5,028,027
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		377,538	151,601			529,139
Custodial Services	6530		1,127,470	28,624			1,156,094
Grounds Maintenance and Repairs	6550		320,845	176,458	990		498,293
Utilities	6570			1,233,537			1,233,537
Other Operations and Maintenance of Plant	6590		320,663	288,810	87,707		697,180
Total Operation and Maintenance of Plant	6500	0	2,146,516	1,879,030	88,697	0	4,114,243
Planning, Policymaking and Coordinations	6600		1,324,507	451,862	1,811		1,778,180

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

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: 2020-2021

Budget Year: 2021-2022

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		304,789	43,849	1,941		350,579
Fiscal Operations	6720		1,289,827	100,805			1,390,632
Human Resources Management	6730		1,149,322	71,014			1,220,336
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		28,327	53,265			81,592
Staff Diversity	6760			5,362			5,362
Logistical Services	6770		1,003,299	419,178	662		1,423,139
Management Information Systems	6780		1,280,569	1,266,021	498,853		3,045,443
Other General Institutional Support Services	6790		126,449	24,351			150,800
Total General Institutional Support Services	6700	0	5,182,582	1,983,845	501,456	0	7,667,883
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	26,694	240,850	127,362			394,906
Community Use of Facilities	6830		190,195	9,815			200,010
Economic Development	6840		659,558	100,349	212		760,119
Other Community Services & Economic Development	6890			121,513			121,513
Total Community Services	6800	26,694	1,090,603	359,039	212	0	1,476,548

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		14,476				14,476
Farm Operations	6930						0
Food Services	6940		8,900				8,900
Parking	6950		103,409	141,739			245,148
Student and Co-Curricular Activities	6960		826,907	78,353	16,042		921,302
Student Housing	6970						0
Other Ancillary Services	6990		34,690				34,690
Total Ancillary Services	6900	0	988,382	220,092	16,042	0	1,224,516
Auxiliary Operations	7000						
Contract Education	7010		80,296	23,032			103,328
Other Auxiliary Operations	7090			360	5,650		6,010
Total Auxiliary Operations	7000	0	80,296	23,392	5,650	0	109,338

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		79,879		52,453		132,332
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					1,084,764	1,084,764
Student Aid	7320					33,460	33,460
Other Outgo	7390					793,327	793,327
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,911,551	1,911,551
Sub-Total Non-Instructional Activities		112,171	26,535,431	5,853,577	903,742	2,912,516	36,317,437
Total Expenditures General Fund: activities *		16,446,251	27,431,729	6,524,293	1,330,706	2,912,516	54,645,495

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$48,473,466
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	4,766.08		
	2. 2020-2021 Second Period Actual FTES	4,236.62		
	3. 2020-2021 Population change factor (C2/C1)	0.8889		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$45,557,010
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)			\$45,557,010
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$45,557,010
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,530,323
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			120,612
C.	Local Property taxes			36,407,005
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			10,832
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$38,068,772

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	32,315	26,600	3,690,961	3,395,256	3,723,276	3,421,856
State Revenues	8600	2,479,653	2,413,860	6,234,024	7,556,515	8,713,677	9,970,375
Local Revenues	8800	39,445,352	41,159,471	277,541	481,000	39,722,893	41,640,471
Total Revenues		41,957,320	43,599,931	10,202,526	11,432,771	52,159,846	55,032,702
EXPENDITURES:							
Academic Salaries	1000	16,414,865	17,994,489	1,859,407	2,526,218	18,274,272	20,520,707
Classified Salaries	2000	10,834,101	10,745,168	3,419,620	3,088,284	14,253,721	13,833,452
Employee Benefits	3000	9,355,228	9,636,372	1,994,759	1,980,430	11,349,987	11,616,802
Supplies and Materials	4000	411,488	696,900	317,519	541,430	729,007	1,238,330
Other Operating Expenses and Services	5000	4,791,812	5,199,150	1,003,474	1,227,199	5,795,286	6,426,349
Capital Outlay	6000	398,988	500,000	931,718	1,700,000	1,330,706	2,200,000
Total Expenditures		42,206,482	44,772,079	9,526,497	11,063,561	51,732,979	55,835,640
Excess /(Deficiency) of Revenues over Expenditures		(249,162)	(1,172,148)	676,029	369,210	426,867	(802,938)
Other Financing Sources	8900	2,160,964	1,617,016	183,775	10,000	2,344,739	1,627,016
Other Outgo	7000	2,052,712	86,561	859,804	379,210	2,912,516	465,771
Net Increase/(Decrease) in Fund Balance		(140,910)	358,307	0	0	(140,910)	358,307
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,651,290	3,478,108	229,921	6,954	4,881,211	3,485,062
Prior Years Adjustments	9020	(1,032,272)		(222,967)		(1,255,239)	
Adjusted Beginning Balance	9030	3,619,018		6,954		3,625,972	
Ending Fund Balance, June 30		3,478,108	3,836,415	6,954	6,954	3,485,062	3,843,369

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600			28,656			
Local Revenues	8800			8,736,479	9,390,599		
Total Revenues		0	0	8,765,135	9,390,599	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						
Debt Interest and Other Service Charges	7120			9,154,316	9,390,599		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	9,154,316	9,390,599	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(9,154,316)	(9,390,599)	0	0
Net Increase/Decrease in Fund Balance		0	0	(389,181)	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	9,994,798	9,605,613		0
Prior Years Adjustments	9020			(4)			
Adjusted Beginning Balance	9030	0		9,994,794		0	
Ending Fund Balance, June 30		0	0	9,605,613	9,605,613	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					20,396	
State Revenues	8600					1,219,539	973,998
Local Revenues	8800					21,128	
Total Income		0	0	0	0	1,261,063	973,998
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,080,091	973,998
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,080,091	973,998
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	180,972	0
Other Financing Sources	8900					1,220,703	
Other Outgo	7000					265,715	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	1,135,960	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	(333,409)	88,084
Prior Years Adjustments	9020					(714,467)	
Adjusted Beginning Balance	9030	0		0		(1,047,876)	
Ending Fund Balance, June 30		0	0	0	0	88,084	88,084

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	120,300	250,000				
Total Income		120,300	250,000	0	0	0	0
Expenditures							
Academic Salaries	1000	3,994					
Classified Salaries	2000	36,556					
Employee Benefits	3000	14,107					
Supplies and Materials	4000	10,332					
Other Operating Expenses and Services	5000	412,440					
Capital Outlay	6000	120,613	250,000				
Total Expenditures		598,042	250,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(477,742)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	982,726					
Net Increase/(Decrease) in Fund Balance		(1,460,468)	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,801,473	876,051	0	0		0
Prior Years Adjutments	9020	(464,954)					
Adjusted Beginning Balance	9030	2,336,519		0		0	
Ending Fund Balance, June 30		876,051	876,051	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

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: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 59					
		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				

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			9,217			
Other Financing Sources	8900			1,220,373			
Total Income		0	0	1,229,590	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			1,220,373			
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	1,220,373	0		
Net Profit or Loss		0	0	9,217	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	9,217	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,367,879	9,217		
Prior Years Adujstments	9020			(3,367,879)			
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	9,217	9,217		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	51,378	54,562	18,578	12,055		
Total Income		51,378	54,562	18,578	12,055	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	36,331	33,905				
Employee Benefits	3000	9,859	15,157				
Supplies and Materials	4000	1,051	1,500				
Other Operating Expenses and Services	5000	4,733	4,000	(5,250)	12,055		
Capital Outlay	6000	(32,058)					
Total Expenditures		19,916	54,562	(5,250)	12,055	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,462	0	23,828	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		31,462	0	23,828	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	95,507	128,279	(4,174)	19,654		0
Prior Years Adjutments	9020	1,310					
Adjusted Beginning Balance	9030	96,817		(4,174)		0	
Ending Fund Balance, June 30		128,279	128,279	19,654	19,654	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	6,057,745	6,100,000				
State Revenues	8600	1,141,091	1,145,000				
Local Revenues	8800	35					
Total Income		7,198,871	7,245,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	6,458	10,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	30,455	35,000				
Capital Outlay	6000						
Total Expenditures		36,913	45,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,161,958	7,200,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,161,216	7,200,000				
Net Increase/(Decrease) in Fund Balance		742	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(186,475)	26,723		0		0
Prior Years Adjustments	9020	212,456					
Adjusted Beginning Balance	9030	25,981		0		0	
Ending Fund Balance, June 30		26,723	26,723	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		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
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	288,335	0
Prior Years Adujstments	9020			(288,335)	
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: 2020-2021

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	586,090
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	954,988
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,220,373
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	982,726

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 240

Name: NAPA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		681,715			201,681		
		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				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	115,668		115,668
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	115,668		115,668
Other Operating Expenses and Services	5000		681,715		681,715	68,721		750,436
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	17,292		17,292
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	17,292		17,292
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	681,715	0	681,715	201,681		883,396
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 240

Name: NAPA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		680,000			200,000		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	200,000		200,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	200,000		200,000
Other Operating Expenses and Services	5000		680,000		680,000			680,000
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	680,000	0	680,000	200,000		880,000
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 240

Name: NAPA

EPA Revenue	599,782
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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	599,782	0	0	599,782
TOTAL		599,782	0	0	599,782

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 240

Name: NAPA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	2,374,470	3,230,911	5,605,381	N/A	N/A
2021-22	2,587,187	3,718,888	6,306,075	700,694	12.50%
2022-23	3,008,140	4,363,809	7,371,949	1,065,874	16.90%
2023-24	3,068,303	4,621,625	7,689,928	317,979	4.31%
2024-25	3,160,352	4,818,427	7,978,779	288,851	3.76%
2025-26	3,255,163	4,932,539	8,187,702	208,923	2.62%

Does the district have a plan to fund these expenses through 2025-26?

Yes

Explain Yes or No

The costs will be afforded within available resources. As a community supported district, it is anticipated that annual increases in local property taxes will cover the increased costs of these benefits.