

QUARTERLY FINANCIAL STATUS REPORT

(Financial Report for Fiscal Year 2025-2026, Quarter: 1)

District: NAPA

District Code: 240

I, the District Chief Business Officer, hereby certify that the information in the Quarterly Financial Status Report (CCFS-311Q) is prepared in accordance with Title 5, Section 58310 and is accurate and complete to the best of my knowledge.

Chief Business Officer:

James Reeves

Electronic Certification Date:

Monday, October 27, 2025

Contact: James Reeves Vice President, Business and Finance

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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.

Fiscal Year: 2025		Quarter Ended: 1	As of June 30 for the fiscal year specified			
Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026	
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:						
A.	Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	46,728,901	50,157,999	60,239,338	55,028,296	
A.2	Other Financing Sources (Object 8900)	311,713	3,337	2,233	0	
A.3	Total Unrestricted Revenue (A.1 + A.2)	47,040,614	50,161,336	60,241,571	55,028,296	
B.	Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	42,154,572	42,961,881	47,954,151	53,269,486	
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,331,058	6,080,409	3,237,284	2,972,109	
B.3	Total Unrestricted Expenditures (B.1 + B.2)	44,485,630	49,042,290	51,191,435	56,241,595	
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	2,554,984	1,119,046	9,050,136	(1,213,299)	
D.	Fund Balance, Beginning	4,411,021	6,966,043	8,085,089	17,135,225	
D.1	Prior Year Adjustments + (-)	38	0	0	0	
D.2	Adjusted Fund Balance, Beginning (D + D.1)	4,411,059	6,966,043	8,085,089	17,135,225	
E.	Fund Balance, Ending (C. + D.2)	6,966,043	8,085,089	17,135,225	15,921,926	
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.7%	16.5%	33.5%	28.3%	

		As of the specified quarter ended for each fiscal year			
Line	Description	2022-2023	2023-2024	2024-2025	2025-2026
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	6,116,176	13,823,417	8,024,828	27,066,774
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	6,116,176	13,823,417	8,024,828	27,066,774

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col 2.)
III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	55,028,296	55,028,296	2,300,992	4.2%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	55,028,296	55,028,296	2,300,992	4.2%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	53,269,486	53,269,486	11,304,617	21.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,972,109	2,972,109	136,352	4.6%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	56,241,595	56,241,595	11,440,969	20.3%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	(1,213,299)	(1,213,299)	(9,139,977)	
L.	Fund Balance, Beginning	17,135,225	17,135,225	17,135,225	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	17,135,225	17,135,225	17,135,225	
M.	Fund Balance, Ending (K. + L.2)	15,921,926	15,921,926	7,995,248	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	28.3%	28.3%		

IV. Has the district settled any employee contracts during this quarter?

NO

V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications.

VI. Does the district have significant fiscal problems that must be addressed?

This Year?

NO

If yes, what are the problems and what actions will be taken?

Next Year?

NO