

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA

CHANGE THE PERIOD

Fiscal Year: 2018-2019

District: (240) NAPA

Quarter Ended: (Q2) Dec 31, 2018

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-2019
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	39,245,802	35,628,773	37,189,463	40,972,417
A.2	Other Financing Sources (Object 8900)	1,305,355	924,482	1,258,049	1,584,660
A.3	Total Unrestricted Revenue (A.1 + A.2)	40,551,157	36,553,255	38,447,512	42,557,077
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	35,407,249	37,593,485	36,045,749	41,093,084
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,135,810	904,769	0	1,953,994
B.3	Total Unrestricted Expenditures (B.1 + B.2)	36,543,059	38,498,254	36,045,749	43,047,078
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	4,008,098	-1,944,999	2,401,763	-490,001
D.	Fund Balance, Beginning	4,833,115	7,746,377	5,801,378	5,801,378
D.1	Prior Year Adjustments + (-)	-1,094,836	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	3,738,279	7,746,377	5,801,378	5,801,378
E.	Fund Balance, Ending (C. + D.2)	7,746,377	5,801,378	8,203,141	5,311,377
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	21.2%	15.1%	22.8%	12.3%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	5,590	5,419	5,306	0
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2015-16	2016-17	2017-18	2018-2019
H.1	Cash, excluding borrowed funds		13,988,272	12,087,863	12,063,711
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	9,572,776	13,988,272	12,087,863	12,063,711

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	40,972,417	40,972,417	22,291,471	54.4%
I.2	Other Financing Sources (Object 8900)	1,584,660	1,584,660	235	0%
I.3	Total Unrestricted Revenue (I.1 + I.2)	42,557,077	42,557,077	22,291,706	52.4%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	41,093,084	41,093,084	20,460,567	49.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,953,994	1,953,994	0	
J.3	Total Unrestricted Expenditures (J.1 + J.2)	43,047,078	43,047,078	20,460,567	47.5%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-490,001	-490,001	1,831,139	
L.	Adjusted Fund Balance, Beginning	5,801,378	5,801,378	4,079,964	
L.1	Fund Balance, Ending (C. + L.2)	5,311,377	5,311,377	5,911,103	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	12.3%	12.3%		

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

NO

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

YYYY-YY	Total Cost Increase	% *						
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
Year 1:								
Year 2:								
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. 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. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**
This year? **NO**
Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)