

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2015-2016)  
(Budget Report for Fiscal Year 2016-2017)

District: NAPA

District Code: 240

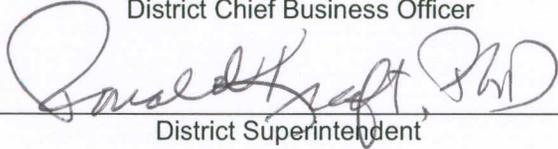
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



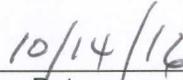
District Chief Business Officer



Date



District Superintendent



Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to :

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

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CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

**Certify CCFS-311 Data Annual Budget and Financial Report (CCFS-311)**

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**DISTRICT: NAPA**

Actual Year: 2015-2016

Budget Year: 2016-2017

**District Certification: Audit results: Annual data has passed the audit check**

Chief Business Officer

Last Name:  First Name:

Area code:  Phone Number:  Ext:

Electronic Cert Date: **Oct 10 2016 8:09PM** Data is certified

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California Community Colleges, Chancellor's Office  
1102 Q Street Sacramento, California 95814-6511  
Send questions to Fiscal Services | [CCFS311Admin@cccco.edu](mailto:CCFS311Admin@cccco.edu)  
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For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	6,713,566	6,713,566		6,713,566
Other	1300	4,461,710	4,461,710	111,299	4,573,009
<b>Total Instructional Salaries</b>		11,175,276	11,175,276	111,299	11,286,575
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,725,385	184,614	2,909,999
Other	1400		186,168	36,788	222,956
<b>Total Non-Instructional Salaries</b>		0	2,911,553	221,402	3,132,955
<b>Total Academic Salaries</b>		11,175,276	14,086,829	332,701	14,419,530
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		5,051,950	814,042	5,865,992
Other	2300		518,101	153,829	671,930
<b>Total Non-Instructional Salaries</b>		0	5,570,051	967,871	6,537,922
<b>Instructional Aides</b>					
Regular Status	2200	599,876	599,876		599,876
Other	2400	213,502	213,502		213,502
<b>Total Instructional Aides</b>		813,378	813,378	0	813,378
<b>Total Classified Salaries</b>		813,378	6,383,429	967,871	7,351,300
<b>Employee Benefits</b>	3000	3,135,578	6,050,482	1,049,780	7,100,262
<b>Supplies and Materials</b>	4000		820,217	167,890	988,107
<b>Other Operating Expenses</b>	5000	639,613	4,053,605	1,215,049	5,268,654
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		15,763,845	31,394,562	3,733,291	35,127,853

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		108,931		108,931
Lottery Expenditures					
Academic Salaries	1000	6,482	6,482		6,482
Classified Salaries	2000	6,266	6,266		6,266
Employee Benefits	3000	2,433	2,433		2,433
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		1,433		1,433
Noninstructional, Supplies & Materials	4400		13,258		13,258
Total Supplies and Materials		0	14,691	0	14,691
Other Operating Expenses and Services	5000		767,414		767,414

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,524		1,524
<b>Total Exclusions</b>		15,181	907,741	0	907,741
<b>Total for ECS 84362, 50% Law</b>		15,748,664	30,486,821	3,733,291	34,220,112
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.66%	100.00%		
<b>50% of Current Expense of Education</b>			15,243,410		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		15,748,664	30,486,821	3,733,291	34,220,112
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		15,763,845	31,394,562	3,733,291	35,127,853
<b>Capital Expenditures</b>	6000	1,921	187,879	91,520	279,399
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		15,765,766	31,582,441	3,824,811	35,407,252

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	203,305		203,305
In County Treasury	9112	13,495,599	(2,750,235)	10,745,364
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,225,116	66,021	3,291,137
Due from Other Funds	9140	2,618,330	222,667	2,840,997
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	119,675	26,018	145,693
<b>TOTAL ASSETS</b>		19,662,025	(2,435,529)	17,226,496
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,980,772	315,615	2,296,387
Accrued Salaries and Wages Payable	9520	2,418,191		2,418,191
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	588,578	472,795	1,061,373
Temporary Loans	9550	232,033		232,033
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,387,238	82,276	3,469,514
<b>TOTAL LIABILITIES</b>		8,606,812	870,686	9,477,498

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,621	2,621
Committed Fund Balance	9753	1,998,771		1,998,771
Assigned Fund Balance	9754			0
Total Designated Fund Balance		1,998,771	2,621	2,001,392
Uncommitted Fund Balance	9790	5,747,606		5,747,606
<b>TOTAL FUND EQUITY</b>		7,746,377	2,621	7,748,998
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		16,353,189	873,307	17,226,496

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		9,562,743	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		53,056	
Due from Other Funds	9140		750	
<b>TOTAL ASSETS</b>		0	9,616,549	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2016

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		9,616,549	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	9,616,549	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	9,616,549	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	9,616,549	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, 2016

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			770,226			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			185,174			
Due from Other Funds	9140			11,182			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	966,582	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			8,298			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			957,249			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	965,547	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, 2016

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	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	1,035	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,035	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	966,582	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	974,326		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	560,728		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		1,535,054	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	220,610		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	33,782		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	316,111		
<b>TOTAL LIABILITIES</b>		570,503	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	964,551		
Total Designated Fund Balance		964,551	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		964,551	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,535,054	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		3,241,280
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	3,241,280

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		3,241,280
Total Designated Fund Balance		0	3,241,280
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	3,241,280
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	3,241,280

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	98,101	33,168		21,882				949,474
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								1,884,081
Accounts Receivable	9130	67			334,362				552,131
Due from Other Funds	9140	34,885	1,449						106,097
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		133,053	34,617	0	356,244	0	0	0	3,491,783

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510		3,147		90,460				5,033
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	144	10,000		265,784				1,146,896
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	15,435	5,861						24,390
Total Current Liabilities and Deferred Revenue		15,579	19,008	0	356,244	0	0	0	1,176,319
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								1,884,081
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	1,884,081
<b>TOTAL LIABILITIES</b>	968	15,579	19,008	0	356,244	0	0	0	3,060,400

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								431,383
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	431,383
Uncommitted(Unrestricted) Fund Balance	9790	117,474	15,609						
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		117,474	15,609	0	0	0	0	0	431,383
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		133,053	34,617	0	356,244	0	0	0	3,491,783

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120	6,839	1,508,433	1,515,272
Workforce Investment Act	8130		33,807	33,807
Temporary Assistance for Needy Families (TANF)	8140		15,632	15,632
Student Financial Aid	8150	18,778		18,778
Veterans Education	8160	2,158		2,158
Vocational and Technical Education Act (VATEA)	8170		210,702	210,702
Other Federal Revenues	8190		412,797	412,797
<b>Total Federal Revenues</b>	8100	27,775	2,181,371	2,209,146
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	143,047		143,047
State General Apportionment	8612	686,311		686,311
Other General Apportionment	8613	72,269		72,269
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		647,466	647,466
Disabled Students Programs and Services(DSPS)	8623		1,073,781	1,073,781
Temporary Assistance for Needy Families (TANF)	8624		15,632	15,632
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		86,697	86,697
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,664,685	3,664,685

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	2,918,185		2,918,185
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	125,008		125,008
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	797,286	170,515	967,801
State Mandated Costs	8685	3,286,026		3,286,026
Other State Non-Tax Revenues	8686	1,459		1,459
Other State Revenues	8690		195,083	195,083
<b>Total State Revenues</b>	8600	8,029,591	5,853,859	13,883,450

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	25,286,231		25,286,231
Tax Allocation, Supplemental Roll	8812	789,801		789,801
Tax Allocation, Unsecured Roll	8813	928,200		928,200
Prior Years Taxes	8816	12,177		12,177
Education Revenues Augmentation Fund (ERAF)	8817	(1,108,957)		(1,108,957)
Redevelopment Agency Funds - Pass Through	8818	178,865		178,865
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	11,276	7,200	18,476
Contract Services	8830			
Contract Instructional Services	8831	2,836	9,776	12,612
Other Contract Services	8832	173,919	148,139	322,058
Sales and Commissions	8840	35		35
Rentals and Leases	8850	182,678		182,678
Interest and Investment Income	8860	39,948		39,948
Student Fees and Charges	8870			
Community Services Classes	8872	664,941	42,878	707,819
Dormitory	8873			0
Enrollment	8874	2,090,259		2,090,259
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		207,840	207,840
Instructional Materials Fees and Sales of Materials	8877	551,157	133,118	684,275
Insurance	8878	8,554		8,554
Student Records	8879	33,122		33,122
Nonresident Tuition	8880	332,842		332,842
Parking Services and Public Transportation	8881		152,320	152,320
Other Student Fees and Charges	8885	15,595		15,595
Other Local Revenues	8890	994,957	65,490	1,060,447
<b>Total Local Revenues</b>	8800	31,188,436	766,761	31,955,197
<b>Total Revenues</b>		39,245,802	8,801,991	48,047,793

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,305,355	26,713	1,332,068
<b>Total Other Financing Sources</b>	8900	1,305,355	26,713	1,332,068
<b>Total Revenues and Other Financing Sources</b>		40,551,157	8,828,704	49,379,861

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	261,137	13,827	59,760	13,312		348,036
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	7,567					7,567
Biological Sciences	0400	813,446	2,015	34,392			849,853
Business and Management	0500	387,909	6,167	844			394,920
Communications	0600	25,828					25,828
Computer and Information Science	0700	255,222	3,065		865		259,152
Education	0800	1,169,717	12,052	21,166	1,766		1,204,701
Engineering and Related Industrial Technology	0900	608,924	17,051	53,930	40,791		720,696
Fine and Applied Arts	1000	1,403,134	146,423	100,352	3,283		1,653,192
Foreign language	1100	374,614		429			375,043
Health	1200	2,068,768	257,873	140,873	15,600		2,483,114
Consumer Education And Home Economics	1300	370,066	29,397	16,315			415,778
Law	1400						0
Humanities(Letters)	1500	2,074,458	36,207	3,952			2,114,617
Library Science	1600						0
Mathematics	1700	1,609,246	40,523	2,786			1,652,555
Military Studies	1800						0
Physical Sciences	1900	921,057	3,667	7,178	19,289		951,191
Psychology	2000	260,151					260,151
Public Affairs and Services	2100	870,033	195,830	466,153	33,500		1,565,516
Social Sciences	2200	983,050	2,695	628			986,373
Commercial Services	3000						0
Interdisciplinary Studies	4900	855,080	(124,716)	471,418			1,201,782
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	403,428					403,428
<b>Sub-Total Instructional Activites</b>		15,722,835	642,076	1,380,176	128,406		17,873,493
<b>Total Expenditures for GF Activities*</b>		15,881,096	19,410,860	7,831,958	964,541	1,283,308	45,371,763

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		2,459,710	314,089	4,535		2,778,334
Course and Curriculum Development	6020		353,255	118,888	41,300		513,443
Academic / Faculty Senate	6030		256,105	3,166			259,271
Other Instructional Administration & Governance	6090		85,604	2,117	11,498		99,219
<b>Total Instructional Admin. &amp; Governance</b>		0	3,154,674	438,260	57,333	0	3,650,267
Instructional Support Services	6100						
Learning Center	6110	23,585	201,531	10,898			236,014
Library	6120		607,733	84,820	20,988		713,541
Media	6130		175,055	10			175,065
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		52,190	34,720			86,910
<b>Total Instructional Support Services</b>		23,585	1,036,509	130,448	20,988	0	1,211,530
Admissions and Records	6200		748,493	16,805			765,298
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,391,197	10,462			1,401,659
Matriculation and Student Assessment	6320		565,376	40,335	874		606,585
Transfer Programs	6330		201,352	16,942			218,294
Career Guidance	6340		4,817	2,012			6,829
Other Student Counseling and Guidance	6390		836	7,000			7,836
<b>Total Student Counseling and Guidance</b>		0	2,163,578	76,751	874	0	2,241,203

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		458,783	273,160	2,838		734,781
Extended Opportunity Programs and Services (EOPS)	6430		592,119	29,267	19,949	73,690	715,025
Health Services	6440		211,827	12,916	1,566		226,309
Student Personnel Administration	6450		9,385				9,385
Financial Aid Administration	6460		812,388	58,598	8,772		879,758
Job Placement Services	6470		30,658				30,658
Veterans Services	6480			4,817			4,817
Miscellaneous Student Services	6490		837,433	208,389	120,247	39,878	1,205,947
<b>Total Other Student Services</b>		0	2,952,593	587,147	153,372	113,568	3,806,680
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		321,293	152,855	43,639		517,787
Custodial Services	6530		774,713	83,930	2,300		860,943
Grounds Maintenance and Repairs	6550		197,150	65,069	6,172		268,391
Utilities	6570			1,068,963			1,068,963
Other Operations and Maintenance of Plant	6590		242,780	238,221	9,302		490,303
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,535,936	1,609,038	61,413	0	3,206,387
<b>Planning, Policymaking and Coordinations</b>	6600		1,021,477	242,844			1,264,321

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		191,036	86,861	438		278,335
Fiscal Operations	6720		759,448	351,113	74,591		1,185,152
Human Resources Management	6730		612,271	59,339	2,027		673,637
Noninstruct Staff Retirees' Benefits & Retirement *	6740		652,133				652,133
Staff Development	6750			4,729			4,729
Staff Diversity	6760		369	360			729
Logistical Services	6770		740,738	650,584	48,130		1,439,452
Management Information Systems	6780		897,745	581,970	305,077		1,784,792
Other General Institutional Support Services	6790		56,737	19,368	1,273		77,378
<b>Total General Institutional Support Services</b>	6700	0	3,910,477	1,754,324	431,536	0	6,096,337
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	123,915	390,083	290,948	15,561		820,507
Community Use of Facilities	6830		174,677	18,460	2,311		195,448
Economic Development	6840		629,996	188,019	4,158		822,173
Other Community Services & Economic Development	6890		17,654				17,654
<b>Total Community Services</b>	6800	123,915	1,212,410	497,427	22,030	0	1,855,782

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		15,735	(2,150)			13,585
Child Development Centers	6920		111,127	24,944			136,071
Farm Operations	6930		34,778	172			34,950
Food Services	6940		67,504	4,309			71,813
Parking	6950		84,976	74,835			159,811
Student and Co-Curricular Activities	6960		469,672	274,193	28,084		771,949
Student Housing	6970						0
Other Ancillary Services	6990		144,342	900			145,242
<b>Total Ancillary Services</b>	6900	0	928,134	377,203	28,084	0	1,333,421
Auxiliary Operations	7000						
Contract Education	7010	10,761	68,628	4,370			83,759
Other Auxiliary Operations	7090		3,174		2,389		5,563
<b>Total Auxiliary Operations</b>	7000	10,761	71,802	4,370	2,389	0	89,322

For Actual Year: 2015-2016

Budget Year: 2016-2017

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				
<b>Physical Property and Related Acquisitions</b>	7100		32,701	717,165	58,116		807,982
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,130,980	1,130,980
Student Aid	7320					38,760	38,760
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,169,740	1,169,740
<b>Sub-Total Non-Instructional Activites</b>		158,261	18,768,784	6,451,782	836,135	1,283,308	27,498,270
<b>Total Expenditures General Fund: activities *</b>		15,881,096	19,410,860	7,831,958	964,541	1,283,308	45,371,763

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$47,108,919
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	5,651.56		
	2. 2015-2016 Second Period Actual FTES	5,592.83		
	3. 2015-2016 Population change factor (C2/C1)	0.9896		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$49,122,426
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)			\$49,122,426
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$49,122,426
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			4,863,717
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			127,242
C.	Local Property taxes			23,222,129
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$28,218,088

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	27,775	25,846	2,181,371	2,402,237	2,209,146	2,428,083
State Revenues	8600	8,029,591	7,489,590	5,853,859	6,686,592	13,883,450	14,176,182
Local Revenues	8800	31,188,436	29,051,303	766,761	1,018,424	31,955,197	30,069,727
<b>Total Revenues</b>		<b>39,245,802</b>	<b>36,566,739</b>	<b>8,801,991</b>	<b>10,107,253</b>	<b>48,047,793</b>	<b>46,673,992</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	14,419,529	14,841,477	1,911,773	2,161,050	16,331,302	17,002,527
Classified Salaries	2000	7,351,298	7,827,876	2,958,472	2,756,309	10,309,770	10,584,185
Employee Benefits	3000	7,100,262	8,429,406	1,550,622	1,414,534	8,650,884	9,843,940
Supplies and Materials	4000	988,107	1,081,771	374,293	643,512	1,362,400	1,725,283
Other Operating Expenses and Services	5000	5,268,654	4,803,209	1,200,904	1,463,967	6,469,558	6,267,176
Capital Outlay	6000	279,399	270,000	685,142	1,171,942	964,541	1,441,942
<b>Total Expenditures</b>		<b>35,407,249</b>	<b>37,253,739</b>	<b>8,681,206</b>	<b>9,611,314</b>	<b>44,088,455</b>	<b>46,865,053</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>3,838,553</b>	<b>(687,000)</b>	<b>120,785</b>	<b>495,939</b>	<b>3,959,338</b>	<b>(191,061)</b>
<b>Other Financing Sources</b>	8900	1,305,355	1,444,500	26,713	40,000	1,332,068	1,484,500
<b>Other Outgo</b>	7000	1,135,810	1,247,500	147,498	535,939	1,283,308	1,783,439
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>4,008,098</b>	<b>(490,000)</b>	<b>0</b>	<b>0</b>	<b>4,008,098</b>	<b>(490,000)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,833,115	7,746,377	2,622	2,622	4,835,737	7,748,999
Prior Years Adjustments	9020	(1,094,836)				(1,094,836)	
Adjusted Beginning Balance	9030	3,738,279		2,622		3,740,901	
<b>Ending Fund Balance, June 30</b>		<b>7,746,377</b>	<b>7,256,377</b>	<b>2,622</b>	<b>2,622</b>	<b>7,748,999</b>	<b>7,258,999</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600			39,846	55,500		
Local Revenues	8800			9,426,257	10,159,365		
<b>Total Revenues</b>		0	0	9,466,103	10,214,865	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			5,727,838	7,098,352		
Debt Interest and Other Service Charges	7120			2,678,832	5,471,197		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	8,406,670	12,569,549	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	(8,406,670)	(12,569,549)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	1,059,433	(2,354,684)	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0	8,557,116	9,616,549		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		8,557,116		0	
<b>Ending Fund Balance, June 30</b>		0	0	9,616,549	7,261,865	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100					46,023	55,000
State Revenues	8600					783,374	928,244
Local Revenues	8800					186,274	223,300
<b>Total Income</b>		0	0	0	0	1,015,671	1,206,544
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					706,103	790,436
Employee Benefits	3000					338,507	419,651
Supplies and Materials	4000					44,846	48,500
Other Operating Expenses and Services	5000					1,933	1,500
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,091,389	1,260,087
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(75,718)	(53,543)
<b>Other Financing Sources</b>	8900					76,000	53,500
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	282	(43)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	0	0	753	1,035
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		753	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,035	992

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	419,153	575,000				
Local Revenues	8800	203,395	1,127,250				
<b>Total Income</b>		622,548	1,702,250	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	88,768	65,000				
Employee Benefits	3000	43,553	35,000				
Supplies and Materials	4000		5,500				
Other Operating Expenses and Services	5000	80,441	250,000				
Capital Outlay	6000	338,712	750,000				
<b>Total Expenditures</b>		551,474	1,105,500	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		71,074	596,750	0	0	0	0
<b>Other Financing Sources</b>	8900		975,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		71,074	1,571,750	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	893,478	964,552	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	893,478		0		0	
<b>Ending Fund Balance, June 30</b>		964,552	2,536,302	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			17,631	13,500		
Other Financing Sources	8900			1,055,355	1,194,000		
<b>Total Income</b>		0	0	1,072,986	1,207,500		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		0	0	1,072,986	1,207,500		
<b>Other Outgo</b>	7000			1,055,355	1,194,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	17,631	13,500		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	3,223,649	3,241,280		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,223,649			
<b>Ending Fund Balance, June 30</b>		0	0	3,241,280	3,254,780		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	11,671	10,000				
Local Revenues	8800	71,525	71,450	16,826	18,500		
<b>Total Income</b>		83,196	81,450	16,826	18,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	37,439	35,774				
Employee Benefits	3000	12,344	14,200				
Supplies and Materials	4000	6,621	6,925				
Other Operating Expenses and Services	5000	8,271	24,275	21,538	18,295		
Capital Outlay	6000	9,435					
<b>Total Expenditures</b>		74,110	81,174	21,538	18,295	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,086	276	(4,712)	205	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		9,086	276	(4,712)	205	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	108,389	117,475	20,321	15,609		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	108,389		20,321		0	
<b>Ending Fund Balance, June 30</b>		117,475	117,751	15,609	15,814	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100	5,572,199	5,724,258				
State Revenues	8600	704,949	686,215				
Local Revenues	8800	12	12				
<b>Total Income</b>		6,277,160	6,410,485	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	152,114	148,771				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	17,619	17,407				
Capital Outlay	6000						
<b>Total Expenditures</b>		169,733	166,178	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		6,107,427	6,244,307	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	6,107,427	6,244,307				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			431,383	425,000
<b>Total Income</b>		0	0	431,383	425,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			273,317	414,383
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	273,317	414,383
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	158,066	10,617
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	158,066	10,617
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	273,317	431,383
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		273,317	
<b>Ending Fund Balance, June 30</b>		0	0	431,383	442,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	76,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,055,355
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,055,355

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 240

Name: NAPA

Activity Classification	Activity 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		797,286			170,515	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		6,482		6,482		6,482
Classified Salaries	2000	6,266			6,266		6,266
Employee Benefits	3000	871	1,562		2,433		2,433
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	96	96
Books, Magazines, & Periodicals	4200				0	1,979	1,979
Instructional Supplies & Materials	4300	1,537	(104)		1,433	168,440	169,873
Noninstructional Supplies & Mtrls	4400	6,878	6,380		13,258		13,258
<b>Total Supplies and Materials</b>		8,415	6,276	0	14,691	170,515	185,206
Other Operating Expenses and Services	5000	76,215	691,199		767,414		767,414
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		91,767	705,519	0	797,286	170,515	967,801
<b>Ending Balance</b>					0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 240

Name: NAPA

Activity Classification	Activity 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		792,383			264,128	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100	13,661			13,661		13,661
Books, Magazines, & Periodicals	4200	617	2,233		2,850		2,850
Instructional Supplies & Materials	4300	46,137	75	300	46,512	264,128	310,640
Noninstructional Supplies & Mtrls	4400	16,905	5,152	1,488	23,545		23,545
<b>Total Supplies and Materials</b>		77,320	7,460	1,788	86,568	264,128	350,696
Other Operating Expenses and Services	5000	55,040	641,239	9,536	705,815		705,815
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		132,360	648,699	11,324	792,383	264,128	1,056,511
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 240

Name: NAPA

<b>EPA Revenue</b>	2,918,185
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 240

Name: NAPA

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	1,140,233	10.73%	1,135,022	11.85%	2,275,255	N/A	N/A
2016-17	1,531,250	12.58%	1,456,229	13.89%	2,987,479	712,224	31.30%
2017-18	1,533,417	14.43%	1,484,628	15.50%	3,018,045	30,566	1.02%
2018-19	1,730,009	16.28%	1,637,880	17.10%	3,367,889	349,844	11.59%
2019-20	1,926,601	18.13%	1,781,553	18.60%	3,708,154	340,265	10.10%
2020-21	2,079,678	19.10%	1,896,492	19.80%	3,976,170	268,016	7.23%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
For Fiscal Years 2016/17 through 2018/19, the District has been directed by its BOT to set aside funds (from the Ending Balance) for the STRS and PERS increases. Additionally, the District is in the process of developing a spending plan which will address the increases for future fiscal years.