

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

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: Robert Parker

(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, 2020. 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: 2019-2020

Budget Year: 2020-2021

District ID: 240

Name: NAPA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,577,088	7,577,088		7,577,088
Other	1300	4,196,638	3,734,852	560,395	4,295,247
Total Instructional Salaries		11,773,726	11,311,940	560,395	11,872,335
Non-Instructional Salaries					
Contract or Regular	1200		4,347,626	294,236	4,641,862
Other	1400		605,883	54,830	660,713
Total Non-Instructional Salaries		0	4,953,509	349,066	5,302,575
Total Academic Salaries		11,773,726	16,265,449	909,461	17,174,910
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,336,987	4,607,127	8,944,114
Other	2300		643,465	68,942	712,407
Total Non-Instructional Salaries		0	4,980,452	4,676,069	9,656,521
Instructional Aides					
Regular Status	2200	938,767	987,250		987,250
Other	2400	230,373	237,100		237,100
Total Instructional Aides		1,169,140	1,224,350	0	1,224,350
Total Classified Salaries		1,169,140	6,204,802	4,676,069	10,880,871
Employee Benefits	3000	3,924,799	5,992,434	3,381,236	9,373,670
Supplies and Materials	4000		732,968	73,055	806,023
Other Operating Expenses	5000	956,923	6,736,291	253,834	6,990,125
Equipment Replacement	6420		63,118		63,118
Total Expenditures Prior to Exclusions		17,824,588	35,995,062	9,293,655	45,288,717

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		34,965	445	35,410
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		670,970	160	671,130

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	705,935	605	706,540
Total for ECS 84362, 50% Law		17,824,588	35,289,127	9,293,050	44,582,177
Percent of CEE (Instructional Salary Cost / Total CEE)		50.51%	100.00%		
50% of Current Expense of Education			17,644,564		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		17,824,588	35,289,127	9,293,050	44,582,177
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		17,824,588	35,995,062	9,293,655	45,288,717
Capital Expenditures	6000	163,772	567,960	69,476	637,436
Equipment Replacement (Back out)	6420		(63,119)	0	(63,119)
Total Unrestricted General Fund Expenditures		17,988,360	36,499,903	9,363,131	45,863,034

For Year Ended June 30, 2020

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	61,971,121	(60,521,300)	1,449,821
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	201,985		201,985
Investments (at cost)	9120			0
Accounts Receivable	9130	6,539,034	2,457	6,541,491
Due from Other Funds	9140	6,950,259	63,167,366	70,117,625
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	678,199	61,768	739,967
TOTAL ASSETS		76,340,598	2,710,291	79,050,889
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	778,100	449,046	1,227,146
Accrued Salaries and Wages Payable	9520	101,647	20,205	121,852
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	69,680,051	708,433	70,388,484
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,129,510	80,255	1,209,765
TOTAL LIABILITIES		71,689,308	1,257,939	72,947,247

For Year Ended June 30, 2020

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			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,452,352	1,452,352
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,452,352	1,452,352
Uncommitted Fund Balance	9790	4,651,290		4,651,290
TOTAL FUND EQUITY		4,651,290	1,452,352	6,103,642
TOTAL LIABILITIES AND FUND EQUITY		76,340,598	2,710,291	79,050,889

- 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, 2020

District ID: 240

Name: NAPA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		9,860,564	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		129,730	
Due from Other Funds	9140		149,002	
TOTAL ASSETS		0	10,139,296	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		144,498	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	144,498	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, 2020

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		9,994,798	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	9,994,798	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	9,994,798	0
TOTAL LIABILITIES AND FUND EQUITY		0	10,139,296	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, 2020

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			3,013			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			121,914			
Due from Other Funds	9140			3,602,872			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	3,727,799	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			4,061,206			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	4,061,208	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, 2020

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
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	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	(333,409)	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	(333,409)	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	(333,409)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,727,799	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,263,097		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	1,542,389		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		2,805,486	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	2,801,473		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,801,473	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,801,473	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,805,487	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 240

Name: NAPA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 240

Name: NAPA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		3,367,878
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	3,367,878

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 240

Name: NAPA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 240

Name: NAPA

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		3,367,879
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	3,367,879
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,367,879
TOTAL LIABILITIES AND FUND EQUITY		0	3,367,879

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	102,906	22,219		889,867				1,028,240
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	(31,950)			696,037				12,036
Due from Other Funds	9140	59,718	3,168		2,879,858				
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		130,674	25,387	0	4,465,762	0	0	0	1,040,276

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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				3,298				902
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	24,567	20,748		4,648,939				194,156
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	10,600	8,813						4,615
Total Current Liabilities and Deferred Revenue		35,167	29,561	0	4,652,237	0	0	0	199,673
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	0	0	0	0
TOTAL LIABILITIES	968	35,167	29,561	0	4,652,237	0	0	0	199,673

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	95,507	(4,174)		(186,475)				840,603
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		95,507	(4,174)	0	(186,475)	0	0	0	840,603
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		95,507	(4,174)	0	(186,475)	0	0	0	840,603
TOTAL LIABILITIES AND FUND EQUITY		130,674	25,387	0	4,465,762	0	0	0	1,040,276

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		30,594	30,594
Student Financial Aid	8150	23,916	145,278	169,194
Veterans Education	8160	1,950		1,950
Vocational and Technical Education Act (VATEA)	8170		201,544	201,544
Other Federal Revenues	8190		2,765,033	2,765,033
Total Federal Revenues	8100	25,866	3,142,449	3,168,315
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	201,786		201,786
State General Apportionment	8612	511,898		511,898
Other General Apportionment	8613	157,092		157,092
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		587,534	587,534
Disabled Students Programs and Services(DSPS)	8623		986,074	986,074
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		146,943	146,943
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,775,784	2,775,784

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	338,063		338,063
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	120,915		120,915
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	670,970	208,139	879,109
State Mandated Costs	8685	156,420		156,420
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		4,371,532	4,371,532
Total State Revenues	8600	2,157,144	9,076,006	11,233,150

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	34,174,401		34,174,401
Tax Allocation, Supplemental Roll	8812			0
Tax Allocation, Unsecured Roll	8813	1,108,004		1,108,004
Prior Years Taxes	8816	14,281		14,281
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	52,605		52,605
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	121,614		121,614
Interest and Investment Income	8860	95,582		95,582
Student Fees and Charges	8870			
Community Services Classes	8872	194,325	25,816	220,141
Dormitory	8873			0
Enrollment	8874	2,073,134		2,073,134
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		193,456	193,456
Instructional Materials Fees and Sales of Materials	8877	313,515		313,515
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	288,264		288,264
Parking Services and Public Transportation	8881		558,375	558,375
Other Student Fees and Charges	8885	48,734		48,734
Other Local Revenues	8890	133,651	479,402	613,053
Total Local Revenues	8800	38,618,110	1,257,049	39,875,159
Total Revenues		40,801,120	13,475,504	54,276,624

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	200,000	9,542	209,542
Total Other Financing Sources	8900	200,000	9,542	209,542
Total Revenues and Other Financing Sources		41,001,120	13,485,046	54,486,166

For Actual Year: 2019-2020

Budget Year: 2020-2021

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 Natual Resources	0100	399,109	66,566	48,896			514,571
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	7,917		28,851			36,768
Biological Sciences	0400	732,234	91,392	9,777	183		833,586
Business and Management	0500	318,111	998	1,822	181		321,112
Communications	0600	7,860		595			8,455
Computer and Information Science	0700	182,112	1,779				183,891
Education	0800	1,341,813	21,782	1,791			1,365,386
Engineering and Related Industrial Technology	0900	825,686	28,916	33,928	100,384		988,914
Fine and Applied Arts	1000	1,581,777	321,081	143,178	23,064		2,069,100
Foreign language	1100	357,390	10,675	1,445			369,510
Health	1200	2,617,444	256,815	172,296	9,618		3,056,173
Consumer Education And Home Economics	1300	434,295	1,826	2,808			438,929
Law	1400						0
Humanities(Letters)	1500	1,912,797	107,514	6,001	63,811		2,090,123
Library Science	1600						0
Mathematics	1700	1,696,963	316,557	909	64,791		2,079,220
Military Studies	1800						0
Physical Sciences	1900	1,196,468	28,139	12,110			1,236,717
Psychology	2000	354,674					354,674
Public Affairs and Services	2100	738,344	235,690	103,142			1,077,176
Social Sciences	2200	1,182,805	76,033	378			1,259,216
Commercial Services	3000						0
Interdisciplinary Studies	4900	852,184	112,467	326,811			1,291,462
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	(58,005)					(58,005)
Sub-Total Instructional Activites		16,681,978	1,678,230	894,738	262,032		19,516,978
Total Expenditures for GF Activities*		16,767,654	27,082,092	8,962,162	1,334,101	82,978	54,228,987

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		3,484,652	289,274	19,139		3,793,065
Course and Curriculum Development	6020		530,993	163,899	547,606		1,242,498
Academic / Faculty Senate	6030		320,180	4,834			325,014
Other Instructional Administration & Governance	6090		191,024				191,024
Total Instructional Admin. & Governance		0	4,526,849	458,007	566,745	0	5,551,601
Instructional Support Services	6100						
Learning Center	6110	603	223,856	12,360			236,819
Library	6120		819,151	72,685	9,734		901,570
Media	6130		245,114				245,114
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		153,027	276			153,303
Total Instructional Support Services		603	1,441,148	85,321	9,734	0	1,536,806
Admissions and Records	6200		1,130,416	71,460	11,339		1,213,215
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,524,009	12,238			2,536,247
Matriculation and Student Assessment	6320		569,628	13,902			583,530
Transfer Programs	6330		314,092	15,488			329,580
Career Guidance	6340			57,140			57,140
Other Student Counseling and Guidance	6390		205,542				205,542
Total Student Counseling and Guidance		0	3,613,271	98,768	0	0	3,712,039

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		682,673	245,014	45,655		973,342
Extended Opportunity Programs and Services (EOPS)	6430		691,073	18,512		37,638	747,223
Health Services	6440		329,539	28,797	691		359,027
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,191,069	124,228	11,492		1,326,789
Job Placement Services	6470						0
Veterans Services	6480			7,012	1,884		8,896
Miscellaneous Student Services	6490		1,407,862	235,474	17,231		1,660,567
Total Other Student Services		0	4,302,216	659,037	76,953	37,638	5,075,844
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		374,573	731,671	15,051		1,121,295
Custodial Services	6530		1,173,565	71,919			1,245,484
Grounds Maintenance and Repairs	6550		320,905	158,920	1,439		481,264
Utilities	6570			1,325,917			1,325,917
Other Operations and Maintenance of Plant	6590		311,475	462,075	12,052		785,602
Total Operation and Maintenance of Plant	6500	0	2,180,518	2,750,502	28,542	0	4,959,562
Planning, Policymaking and Coordinations	6600		1,512,970	319,896	1,921		1,834,787

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		262,429	185,274	5,893		453,596
Fiscal Operations	6720		1,062,854	331,104			1,393,958
Human Resources Management	6730		1,079,789	176,208	2,151		1,258,148
Noninstruct Staff Retirees' Benefits & Retirement *	6740		(74,909)				(74,909)
Staff Development	6750		19,523	21,576			41,099
Staff Diversity	6760						0
Logistical Services	6770		777,549	682,279	11,616		1,471,444
Management Information Systems	6780		1,321,150	1,558,534	282,666		3,162,350
Other General Institutional Support Services	6790		111,753	55,994			167,747
Total General Institutional Support Services	6700	0	4,560,138	3,010,969	302,326	0	7,873,433
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	81,609	317,454	121,802			520,865
Community Use of Facilities	6830		134,950	17,002	4,970		156,922
Economic Development	6840		591,910	52,821			644,731
Other Community Services & Economic Development	6890		5,458				5,458
Total Community Services	6800	81,609	1,049,772	191,625	4,970	0	1,327,976

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		5,458				5,458
Child Development Centers	6920		14,030	11,007			25,037
Farm Operations	6930						0
Food Services	6940		8,411				8,411
Parking	6950		182,257	244,432			426,689
Student and Co-Curricular Activities	6960		751,693	141,972	5,033		898,698
Student Housing	6970						0
Other Ancillary Services	6990		32,407				32,407
Total Ancillary Services	6900	0	994,256	397,411	5,033	0	1,396,700
Auxiliary Operations	7000						
Contract Education	7010	3,464	54,521	24,428			82,413
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	3,464	54,521	24,428	0	0	82,413

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		37,787		64,506		102,293
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						0
Student Aid	7320					45,340	45,340
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	45,340	45,340
Sub-Total Non-Instructional Activites		85,676	25,403,862	8,067,424	1,072,069	82,978	34,712,009
Total Expenditures General Fund: activities *		16,767,654	27,082,092	8,962,162	1,334,101	82,978	54,228,987

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$50,595,952
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	5,160.35		
	2. 2019-2020 Second Period Actual FTES	4,766.08		
	3. 2019-2020 Population change factor (C2/C1)	0.9236		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$48,473,466
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)			\$48,473,466
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$48,473,466
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			974,750
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			120,650
C.	Local Property taxes			34,700,427
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			19,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$35,814,827

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	25,866	126,600	3,142,449	2,364,855	3,168,315	2,491,455
State Revenues	8600	2,157,144	2,413,860	9,076,006	7,249,107	11,233,150	9,662,967
Local Revenues	8800	38,618,110	39,711,376	1,257,049	481,000	39,875,159	40,192,376
Total Revenues		40,801,120	42,251,836	13,475,504	10,094,962	54,276,624	52,346,798
EXPENDITURES:							
Academic Salaries	1000	16,173,737	17,246,110	2,625,461	2,428,969	18,799,198	19,675,079
Classified Salaries	2000	10,302,276	10,534,479	3,621,509	2,991,082	13,923,785	13,525,561
Employee Benefits	3000	8,875,635	8,902,770	2,251,128	2,100,105	11,126,763	11,002,875
Supplies and Materials	4000	447,375	690,000	492,793	536,069	940,168	1,226,069
Other Operating Expenses and Services	5000	4,497,121	4,810,000	3,524,873	1,116,990	8,021,994	5,926,990
Capital Outlay	6000	637,436	400,000	696,665	700,000	1,334,101	1,100,000
Total Expenditures		40,933,580	42,583,359	13,212,429	9,873,215	54,146,009	52,456,574
Excess /(Deficiency) of Revenues over Expenditures		(132,460)	(331,523)	263,075	221,747	130,615	(109,776)
Other Financing Sources	8900	200,000	1,617,016	9,542	10,000	209,542	1,627,016
Other Outgo	7000		1,285,493	82,978	231,747	82,978	1,517,240
Net Increase/(Decrease) in Fund Balance		67,540	0	189,639	0	257,179	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,083,750	4,651,290	40,282	229,921	3,124,032	4,881,211
Prior Years Adjustments	9020	1,500,000				1,500,000	
Adjusted Beginning Balance	9030	4,583,750		40,282		4,624,032	
Ending Fund Balance, June 30		4,651,290	4,651,290	229,921	229,921	4,881,211	4,881,211

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			9,433,316	9,390,599		
Total Revenues		0	0	9,433,316	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			9,825,249	9,390,599		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	9,825,249	9,390,599	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(9,825,249)	(9,390,599)	0	0
Net Increase/Decrease in Fund Balance		0	0	(391,933)	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	10,386,731	9,994,798		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,386,731		0	
Ending Fund Balance, June 30		0	0	9,994,798	9,994,798	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					6,006	
State Revenues	8600					882,024	973,998
Local Revenues	8800					9,697	
Total Income		0	0	0	0	897,727	973,998
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					75,744	
Employee Benefits	3000					37,860	
Supplies and Materials	4000					980	
Other Operating Expenses and Services	5000					12,102	973,998
Capital Outlay	6000					1,785	
Total Expenditures		0	0	0	0	128,471	973,998
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	769,256	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	769,256	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	(1,102,665)	(333,409)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		(1,102,665)	
Ending Fund Balance, June 30		0	0	0	0	(333,409)	(333,409)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	30,461					
Local Revenues	8800	408,973	250,000				
Total Income		439,434	250,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		250,000				
Capital Outlay	6000	60,434					
Total Expenditures		60,434	250,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		379,000	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		379,000	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,422,473	2,801,473	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,422,473		0		0	
Ending Fund Balance, June 30		2,801,473	2,801,473	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			29,762	30,000		
Other Financing Sources	8900						
Total Income		0	0	29,762	30,000		
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		
Net Profit or Loss		0	0	29,762	30,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	29,762	30,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,338,117	3,367,879		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,338,117			
Ending Fund Balance, June 30		0	0	3,367,879	3,397,879		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	57,890	54,562	13,103	12,055		
Total Income		57,890	54,562	13,103	12,055	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	41,139	33,905				
Employee Benefits	3000	19,264	15,157				
Supplies and Materials	4000	2,917	1,500	137			
Other Operating Expenses and Services	5000	4,099	4,000	30,957	12,055		
Capital Outlay	6000	1,858					
Total Expenditures		69,277	54,562	31,094	12,055	0	0
Excess /(Deficiency) of Revenues over Expenditures		(11,387)	0	(17,991)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(11,387)	0	(17,991)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	106,894	95,507	13,817	(4,174)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	106,894		13,817		0	
Ending Fund Balance, June 30		95,507	95,507	(4,174)	(4,174)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	6,027,824	6,000,000				
State Revenues	8600						
Local Revenues	8800	437,909	450,000				
Total Income		6,465,733	6,450,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	145,278	140,000				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	17,347	15,000				
Capital Outlay	6000						
Total Expenditures		162,625	155,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,303,108	6,295,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,517,065	6,000,000				
Net Increase/(Decrease) in Fund Balance		(213,957)	295,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,482	(186,475)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,482		0		0	
Ending Fund Balance, June 30		(186,475)	108,525	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			214,947	220,000
Total Income		0	0	214,947	220,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			148,962	220,000
Capital Outlay	6000				
Total Expenditures		0	0	148,962	220,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	65,985	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	65,985	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	222,350	288,335
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		222,350	
Ending Fund Balance, June 30		0	0	288,335	288,335

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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For Actual Year: 2019-2020

Budget Year: 2020-2021

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			670,970		208,139	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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	208,139	208,139
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	208,139	208,139
Other Operating Expenses and Services	5000			670,970	670,970		670,970
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
Other Outgo	7000				0		0
Total Expenditures		0	0	670,970	670,970	208,139	879,109
Ending Balance					0	0	0

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			670,970		208,139	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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	208,139	208,139
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	208,139	208,139
Other Operating Expenses and Services	5000			670,970	670,970		670,970
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
Other Outgo	7000				0		0
Total Expenditures		0	0	670,970	670,970	208,139	879,109
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 240

Name: NAPA

EPA Revenue	338,063
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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	338,063	0	0	338,063
TOTAL		338,063	0	0	338,063

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 240

Name: NAPA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,140,233	1,135,022	2,275,255	N/A	N/A
2016-17	1,400,944	1,387,107	2,788,051	512,796	22.54%
2017-18	1,540,000	1,485,000	3,025,000	236,949	8.50%
2018-19	2,174,187	2,645,841	4,820,028	1,795,028	59.34%
2019-20	2,387,631	2,379,002	4,766,633	-53,395	-1.11%
2020-21	1,829,915	2,248,567	4,078,482	-688,151	-14.44%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
District is anticipating a decrease in expenses in 2020-21. Amounts are included in our Adopted Budget for 2020-21.