

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	6,750,724	6,750,724		6,750,724
Other	1300	4,558,058	4,558,498	99,641	4,658,139
Total Instructional Salaries		11,308,782	11,309,222	99,641	11,408,863
Non-Instructional Salaries					
Contract or Regular	1200		2,472,552	1,234,394	3,706,946
Other	1400		199,620	40,422	240,042
Total Non-Instructional Salaries		0	2,672,172	1,274,816	3,946,988
Total Academic Salaries		11,308,782	13,981,394	1,374,457	15,355,851
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,201,841	1,786,535	6,988,376
Other	2300		631,893	119,937	751,830
Total Non-Instructional Salaries		0	5,833,734	1,906,472	7,740,206
Instructional Aides					
Regular Status	2200	628,992	628,992		628,992
Other	2400	262,978	262,978		262,978
Total Instructional Aides		891,970	891,970	0	891,970
Total Classified Salaries		891,970	6,725,704	1,906,472	8,632,176
Employee Benefits	3000	3,651,996	7,998,462	430,550	8,429,012
Supplies and Materials	4000		630,009	159,730	789,739
Other Operating Expenses	5000	639,485	4,503,603	854,608	5,358,211
Equipment Replacement	6420		37,219	1,800	39,019
Total Expenditures Prior to Exclusions		16,492,233	33,876,391	4,727,617	38,604,008

	Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Annual Salary Cost	Total CEE	Activities	Total
TOP Code				
6441				31,009
1000				8,369
3000				628,992
4000				1,836
4100				1,339
4200				91
4300	Materials			37,865
4400	Supplies & Materials			0
	Supplies and Materials		0	39,295
	WKHU 2SHUDWLQJ ([SHQVHV DOO		240	182,971

Activity (ECSA)

ECS 84362 A

Activity (ECSB)

ECS 84362 B

Activity (ECSX)

Excluded

Description	CA (Object)	11	12	10
		General Fund	General Fund	General Fund
		Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		(22,379,122)	(22,379,122)
In County Treasury	9112	29,146,278		29,146,278
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	200,000		200,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,058,374	16,701	4,075,075
Due from Other Funds	9140	3,696,808	23,313,984	27,010,792
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	834,107	28,975	863,082
TOTAL ASSETS		37,935,567		

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund Combined

(Total Unrestricted and Restricted)

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		130,575	130,575
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	130,575	130,575
Uncommitted Fund Balance	9790	4,263,288		4,263,288

Name: WAF

ct ID: 0290

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		9,803,745	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts 203.0 d (9113) Tj T* E 20.0 333.0 234.144				

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				

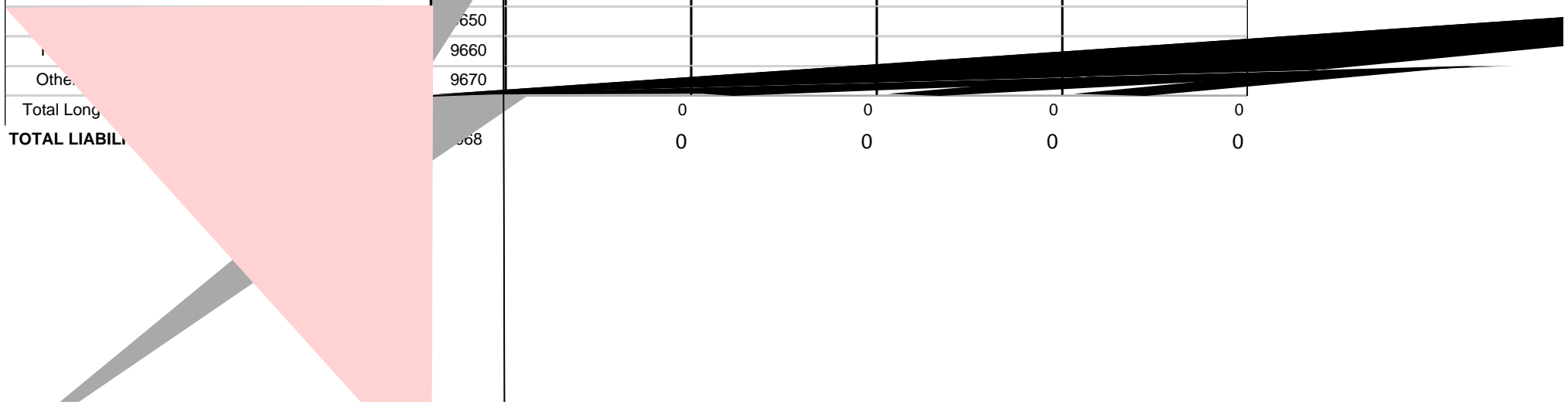
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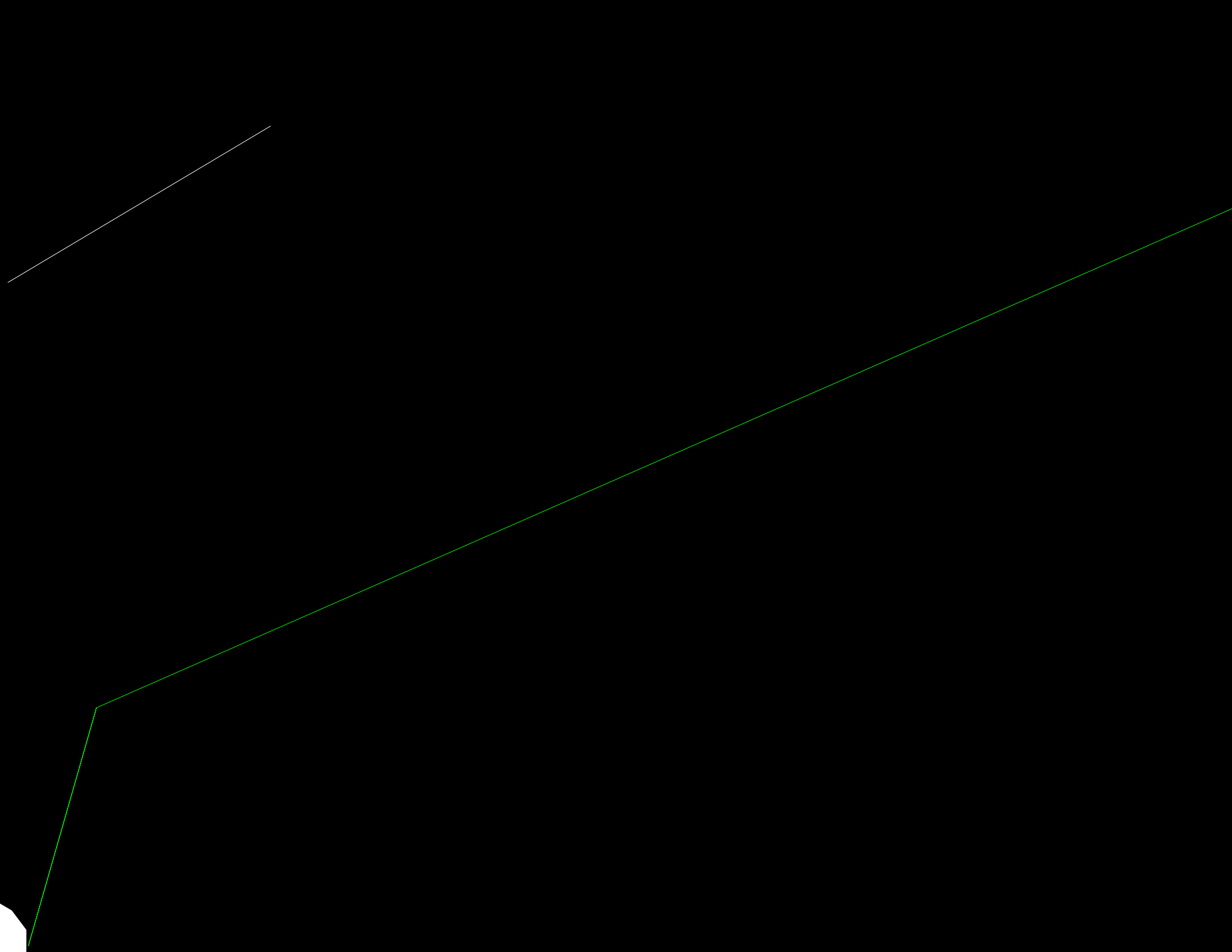
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53

59

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	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					
Lease Purchase of Capital Lease	0				
	650				
	9660				
Other	9670				
Total Long		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0





CA

61

69
Other Internal Service

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	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	

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,287,808	1,287,808
Workforce Investment Act	8130		39,739	39,739
Temporary Assistance for Needy Families (TANF)	8140		32,402	32,402
Student Financial Aid	8150			0
Veterans Education	8160	1,071		1,071
Vocational and Technical Education Act (VATEA)	8170		206,873	206,873
Other Federal Revenues	8190		672,153	672,153
Total Federal Revenues	8100	1,071	2,238,975	2,240,046
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	97,054		97,054
State General Apportionment	8612	386,535		386,535
Other General Apportionment	8613	67,907		67,907
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,014,527	1,014,527
Disabled Students Programs and Services(DSPS)	8623		1,163,744	1,163,744
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Rer0g 452.718 TL 197.999 Tf 0 0 0 rg 4				

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	530,641		530,641
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		33,912	33,912
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	123,359		123,359
Timber Yield Tax	8672	162		162
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	816,146	341,474	1,157,620
State Mandated Costs	8685	151,344		151,344
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690			

Fund S11

Fund S12

Fund S10 Total

Annual Financial and Budget Report

SUPPLEMENTAL DATA


For Actual Year: 2017-2018

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#	1,458,049	19,608	1,477,657
Total Other Financing Sources	8900	1,458,049	19,608	1,477,657
Total Revenues and Other Financing Sources		38,912,704	9,415,565	48,328,269

Activity	Salaries and Benefits	Non	Operating Expenses	Capital	Other	Total
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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		25,398				25,398
Child Development Centers	6920		93,876	15,720	1,834		111,430
Farm Operations	6930		32,920				32,920
Food Services	6940		68,277				68,277
Parking	6950		91,252	93,088			184,340
Student and Co-Curricular Activities	6960		607,495	179,464	83		787,042
Student Housing	6970						0
Other Ancillary Services	6990		150,105	2,160			152,265
Total Ancillary Services	6900	0	1,069,323	290,432	1,917	0	1,361,672
Auxiliary Operations	7000						
 //	7010	9,835	60,167	22,618			92,620
Other Auxiliary Operations	7090		3,970				3,970
Total Auxiliary Operations	7000	9,835	64,137	22,618	0	0	96,590

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Physical Property and Related Acquisitions	7100		33,845	6,238	66,952		107,035
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,408,910	1,408,910
Student Aid	7320					41,375	

I. 2018-2019 Appropriations Limit:

A. 2017-2018 Appropriations Limit:

\$49,345,870

B. 2018-2019 Price Factor:

Object

CALIFOR
Annual
REVENUE

Governmental Funds Group

40 Capital Projects Funds

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Expenditures

Fund Balance

0	0	0	0	0
2,573,501	0	0	0	0
2,835,886	0	0	0	0
2,573,501	2,573,501	0	0	0

Balance, July 1

9010

2,835,886

2,573,501

0

0

0

Commitments

9020

Beginning Balance

9030

2,835,886

0

0

Fund Balance, June 30

2,573,501

2,573,501

0

0

0

0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

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					

Object	FUND: 59
Code	OTHER ENTERPRISE FUND

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

60 Enterprise Funds Group

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800			33,386	10,000
Other Financing Sources	8900			1,258,049	501,590
Total Income		0	0	1,291,435	

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	6,905	10,150				
Local Revenues	8800	66,192	72,522	15,165	18,500		
Total Income		73,097	82,672	15,165	18,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	44,640	36,311				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,070,106					
State Revenues	8600	939,921					
Local Revenues	8800	43					
Total Income		6,010,070	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	141,126					
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,789					
Capital Outlay	6000						
Total Expenditures		151,915	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,858,155	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,820,166					
Net Increase/(Decrease) in Fund Balance		37,989	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(10,958)					

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

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			320,495	
Total Income		0	0	320,495	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			138,620	
Capital Outlay	6000				
Total Expenditures		0	0	138,620	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	181,875	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	181,875	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	558,402	740,2ET

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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Activity Classification

Activity Code

Unrestricted

Restricted Prop 20

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	530,641	0	0	530,641
TOTAL		530,641	0	0	530,641

Year: 2017-2018

Budget Year: 2018-2019

District ID: 240

Name: NAPA

Rate Increase

Rate	Increase
A	N/A
6	22.54%
9	8.50%
0	11.40%
0	9.94%
0	7.42%