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Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
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		431,456		431,456
Objects to Exclude	Object Code				
Rents and Leases	5060		292,090	9,429	301,519
Lottery Expenditures					
Academic Salaries	1000		1,021,659		1,021,659
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0

		11	12	10
	CA	General Fund	General Fund	General Fund
	(Object)	Unrestricted	Restricted	COMBINED
ASSETS	Description			

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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

	21	22	29
CA	Bond Interest and	Revenue Bond Interest and	Other Debt

	CA	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
Description	(Object)			
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		8,402,447	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	8,402,447	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	8,402,447	0
TOTAL LIABILITIES AND FUND EQUITY		0	8,402,447	0

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	

A

	31	32	33	34	35	39
CA			Child Development	Farm Operation	Revenue Bond	Other Special

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise
Description	(Object)	Fund	Fund	Fund	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

	51	52	53	59
CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		17,433
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		1,259,597
Due from Other Funds	9140	77,876	
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		77,876	1,277,030

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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

	CA	61	69
Description	(Object)	Self-Insurance Fund	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		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	77,876	1,277,030
Total Designated Fund Balance		77,876	1,277,030
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		77,876	1,277,030
TOTAL LIABILITIES AND FUND EQUITY		77,876	1,277,030

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	18,396	48,340		109,283				26,929
In County Treasury	9112								
Cash With Fiscal Agents	9113								232,033
Revolving Cash Accounts	9114	200							

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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		1,856,507	1,856,507
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		30,567	30,567
Student Financial Aid	8150	15,083		15,083
Veterans Education	8160	880		880
Vocational and Technical Education Act (VATEA)	8170		42,349	42,349
Other Federal Revenues	8190		1,844,173	1,844,173
Total Federal Revenues	8100	15,963	3,773,596	3,789,559
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	183,000		183,000
State General Apportionment	8612	1,058,930		1,058,930
Other General Apportionment	8613	195,796		195,796
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		673,528	673,528
Disabled Students Programs and Services(DSPS)	8623		1,295,035	1,295,035
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,767,946	5,767,946

Description	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
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	Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues		8800			
	Property Taxes	8810			
	Tax Allocation, Secured Roll	8811	38,648,421		38,648,421
	Tax Allocation, Supplemental Roll	8812	1,256,515		1,256,515

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	8,300		8,300
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	303,413	210,676	514,089
Total Other Financing Sources	8900	311,713	210,676	522,389
Total Revenues and Other Financing Sources		47,040,614	13,074,055	60,114,669

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non	Expenses	Outlay	Outgo	
			Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	527,410	28,275	53,394	20,595		629,674
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	5,645					5,645
Biological Sciences	0400	971,249	1,874	28,736			1,001,859
Business and Management	0500	397,973	728	3,469			402,170
Media and Communications	0600	8,375					8,375
Information Technology	0700	224,103					224,103
Education	0800	659,339	5,142	10,926	2,841		678,248
Engineering and Industrial Technologies	0900	927,507	14,686	126,592	6,665		1,075,450
Fine and Applied Arts	1000	1,371,446	137,998	122,202	241		1,631,887
Foreign language	1100	335,740		728			336,468
Health	1200	3,503,236	81,158	419,419	77,604		4,081,417
Family and Consumer Sciences	1300	656,311	2,646	81,185	27,369		767,511
Law	1400						0
Humanities(Letters)	1500	2,103,286	44,863	6,752			2,154,901
Library Science	1600						0
Mathematics	1700	1,625,775	58,765	14,388	1,590		1,700,518
Military Studies	1800						0
Physical Sciences	1900	1,131,422	162	16,324	16,008		1,163,916
Psychology	2000	429,278					429,278
Public and Protective Services	2100	370,341		545			370,886
Social Sciences	2200	1,142,395	45				1,142,395

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		3,234,596	219,253	40,284		3,494,133
Course and Curriculum Development	6020		507,790	46,302	26,082		580,174
Academic / Faculty Senate	6030		278,020	2,845			280,865
Other Instructional Administration & Governance	6090		196,277	127			196,404
Total Instructional Admin. & Governance		0	4,216,683	268,527	66,366	0	4,551,576
Instructional Support Services	6100						

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		753,918	125,019			878,937
Extended Opportunity Programs and Services (EOPS)	6430		621,157	22,163		31,608	674,928
Health Services	6440		136,846	157,420	170		294,436
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,201,287	137,728	4,949		1,343,964
Job Placement Services	6470						0
Veterans Services	6480		117,945	6,011			123,956
Miscellaneous Student Services	6490		1,616,727	356,595	126,201	35,000	2,134,523
Total Other Student Services		0	4,447,880	804,936	131,320	66,608	5,450,744
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		376,800	715,587			1,092,387
Custodial Services	6530		1,056,409	92,138			1,148,547
Grounds Maintenance and Repairs	6550		234,964	268,545	28,682		532,191
Utilities	6570			1,891,033			1,891,033
Other Operations and Maintenance of Plant	6590		417,496	443,386	52,433		913,315
Total Operation and Maintenance of Plant	6500	0	2,085,669	3,410,689	81,115	0	5,577,473

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non	Expenses	Outlay	Outgo	
			Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		16,232				16,232
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		163,651	117,120			280,771
Student and Co-Curricular Activities	6960		970,936	259,244	(3,626)		1,226,554
Student Housing	6970						0
Other Ancillary Services	6990		19,636				19,636
Total Ancillary Services	6900	0	1,170,455	376,364	(3,626)	0	1,543,193
Auxiliary Operations	7000						
Contract Education	7010	4,170	750	271			5,191
Other Auxiliary Operations	7090		440,032	3,890	299		444,221
Total Auxiliary Operations	7000	4,170	440,782	4,161	299	0	449,41

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				778,826		778,826
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					2,584,983	2,584,983
Student Aid	7320					468,193	468,193
Other Outgo	7390						0

I.	2023-2024 Appropriations Limit:		
A.	2022-2023 Appropriations Limit:		\$40,298,514
B.	2023-2024 Price Factor:	1.0444	
C.	Population factor:		
	1. 2021-2022 Second Period Actual FTES		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 2

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:							

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object	FUND: 61		FUND 69	
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800			71,048	16,932
Other Financing Sources	8900	329,287	100,000	1,594,329	1,830,674
Total Income		329,287	100,000	1,665,377	1,847,606
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			85,836	87,000
Employee Benefits	3000			1,440,520	1,721,841
Supplies and Materials	4000	4,408		16,193	7,159
Other Operating Expenses and Services	5000	247,003		11,645	11,377
Capital Outlay	6000				
Total Expenditures		251,411	0	1,554,194	1,827,377
Net Profit or Loss		77,876	100,000	111,183	20,229
Other Outgo	7000		100,000		
Net Increase/(Decrease) in Fund Balance		77,876	0	111,183	20,229
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		77,876	1,273,107	1,277,030
Prior Years Adjustments	9020			(107,260)	
Adjusted Beginning Balance	9030	0		1,165,847	
Ending Fund Balance, June 30		77,876	77,876	1,277,030	1,297,259

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 Code	FUND: 71		FUND 72		FUND 73	
		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						
Local Revenues	8800	91,316	79,864	12,283	14,186		
Total Income		91,316	79,864	12,283	14,186	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	30,402	25,748				
Employee Benefits	3000	14,857	12,281				
Supplies and Materials	4000	9,025	4,914		39		
Other Operating Expenses and Services	5000	10,667	8,608	7,512	6,127		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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	5,692,128	5,827,811				
State Revenues	8600	1,408,716	1,360,862				
Local Revenues	8800	(40)					
Total Income		7,100,804	7,188,673	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	10,768	24,485				
Capital Outlay	6000						
Total Expenditures		10,768	24,485	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,090,036	7,164,188	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,091,766	7,169,388				
Net Increase/(Decrease) in Fund Balance		(1,730)	(5,200)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,694	25,964		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,694		0		0	
Ending Fund Balance, June 30		25,964	20,764	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 240

Name: NAPA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	139,181
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	329,287
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,594,329
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	40,192
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	111,888

Activity Classification	Object Code	Unrestricted	Restricted Prop 20
Lottery Adjustments and Proceeds:			
Net Beginning Balance, July			
Net Beginn			

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	293,947	0	0	293,947
TOTAL		293,947	0	0	293,947

