

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

In accordance with the *California Code of Regulations*

		Activity (ECSA)
		ECS 84362 A

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				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		

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			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		

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

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

		31	32	33	34	35	39
	CA			Child	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Development Fund	Fund	Project Fund	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					

Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund	Special
FUND BALANCE (NON-GASB 54)								
Fund Balance Reserved	9710	0	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750							
Nonspendable Fund Balance	9751	0	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	(333,409)	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0	0
Total Designated Fund Balance		0	0	(333,409)	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	(333,409)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,727,799	0	0	0	0

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

		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				

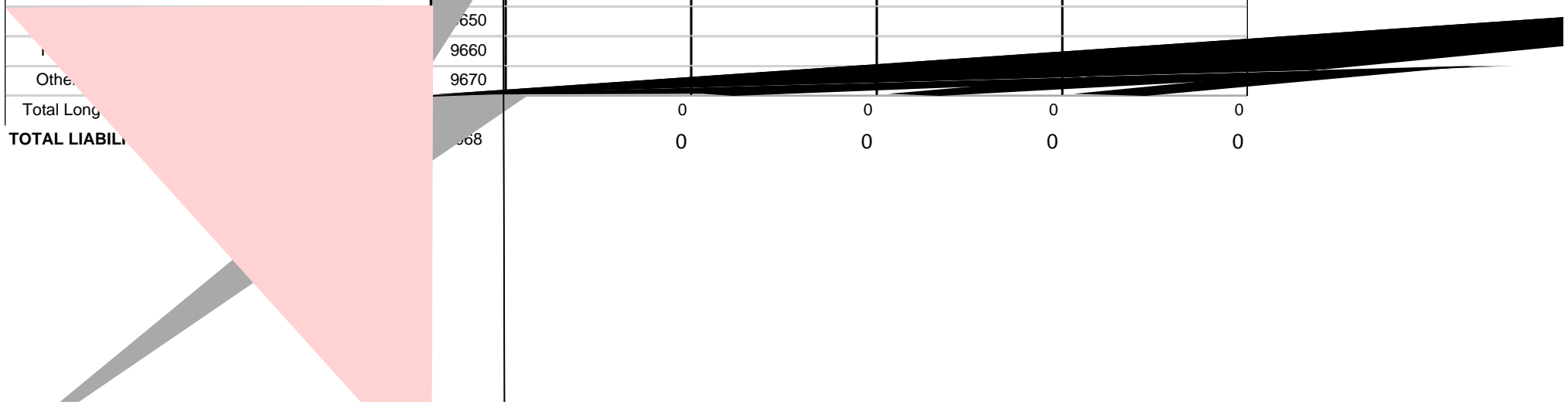
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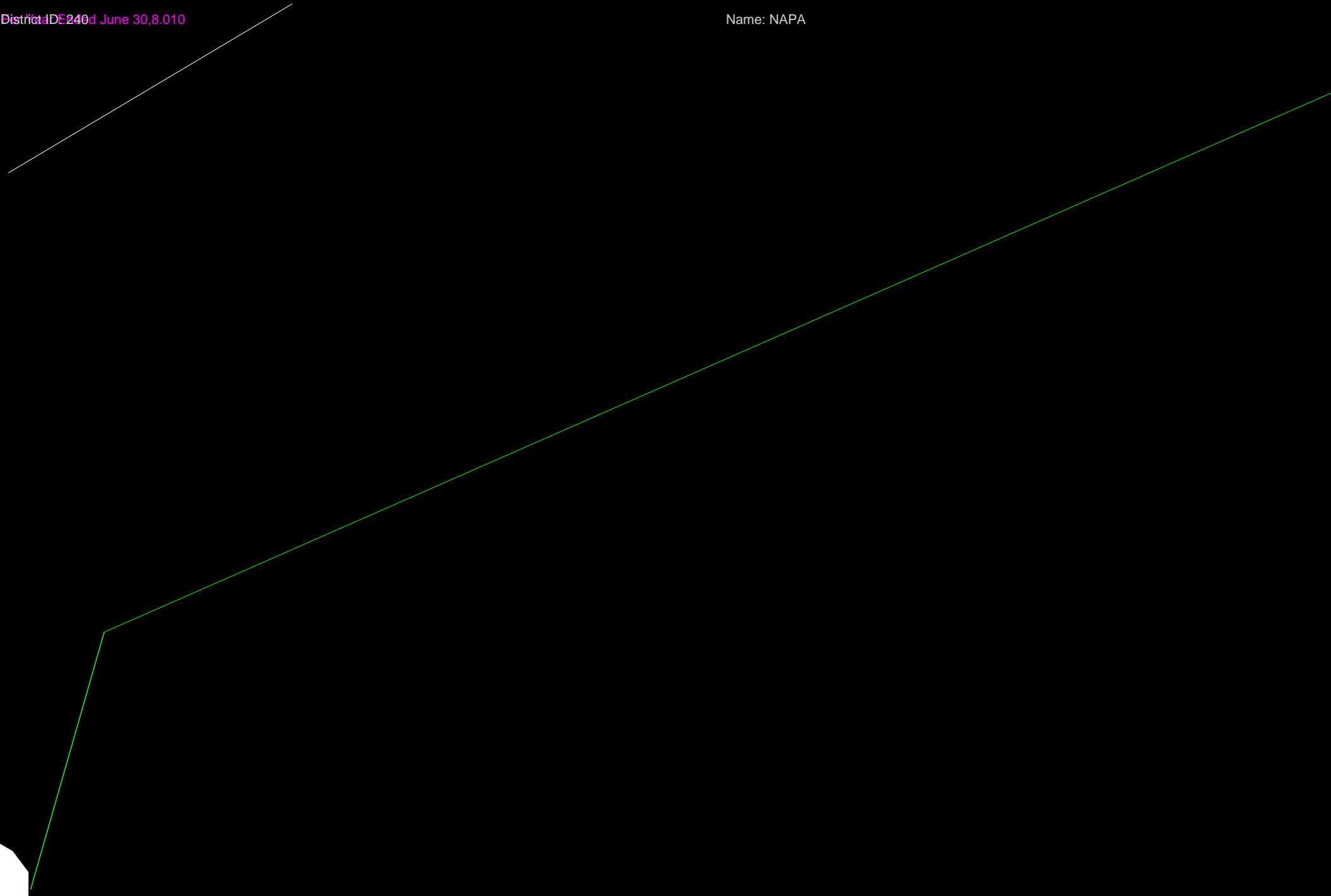
59

		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



District DE-240d June 30, 8.010

Name: NAPA



CA

61

69
Other Internal Service

Description	CA	61	69
			Other Internal Service

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

9890

95,507	(4,174)	0	(186,475)	0	0	0	840,603
130,674	25,387	0	4,465,762	0	0	0	1,040,276

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			

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 240

Name: NAPA

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0

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		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						

Salaries and Benefits

Operating

Salaries and Benefits

		Salaries and			Outlay	Outgo	
Activity Classification	Activity Code	Instructional			(6000)	(7000)	
Physical Property and Related Acquisitions	7100				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
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	45,340	45,340
Sub-Total Non-Instructional Activities		85,676	25,000,000	8,067,424	1,072,069	82,978	34,712,009
Total Expenditures General Fund: activities *		16,767,654	27,000,000	8,962,162	1,334,101	82,978	54,228,987

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:		

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:							

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

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			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			29,762	30,000

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	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		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				

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	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						

Object

FUND: 77

FUND 79

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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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		

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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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 240