

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-31 IQ  
VIEW QUARTERLY DATA**

CHANGE THE PERIOD

**Fiscal Year: 2022-2023**

**District: (240) NAPA**

**Quarter Ended: (Q3) Mar 31, 2023**

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	40,801,120	41,957,320	43,753,123	45,654,114
A.2	Other Financing Sources (Object 8900)	200,000	2,160,964	1,373,830	1,293,510
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>41,001,120</b>	<b>44,118,284</b>	<b>45,126,953</b>	<b>46,947,624</b>
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	40,933,580	42,206,482	42,743,698	44,759,903
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	0	2,052,712	1,450,257	1,801,149
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>40,933,580</b>	<b>44,259,194</b>	<b>44,193,955</b>	<b>46,561,052</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>67,540</b>	<b>-140,910</b>	<b>932,998</b>	<b>386,572</b>
D.	<b>Fund Balance, Beginning</b>	<b>3,083,750</b>	<b>4,651,290</b>	<b>3,478,108</b>	<b>4,411,105</b>
D.1	Prior Year Adjustments + (-)	1,500,000	-1,032,272	-85	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>4,583,750</b>	<b>3,619,018</b>	<b>3,478,023</b>	<b>4,411,105</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>4,651,290</b>	<b>3,478,108</b>	<b>4,411,021</b>	<b>4,797,677</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	11.4%	7.9%	10%	10.3%

**II. Annualized Attendance FTES:**

		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
G.1	Annualized FTES (excluding apprentice and non-resident)	4,613.00	4,021.44	3,304.47	3,193.39

**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

	Description	As of the specified quarter ended for each fiscal year			
		2019-20	2020-21	2021-22	2022-23
H.1	Cash, excluding borrowed funds		3,946,488	10,774,582	18,574,934
H.2	Cash, borrowed funds only		0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	<b>4,014,392</b>	<b>3,946,488</b>	<b>10,774,582</b>	<b>18,574,934</b>

**IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	45,654,114	45,654,114	30,275,216	66.3%
I.2	Other Financing Sources (Object 8900)	1,293,510	1,293,510	813,159	62.9%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	<b>46,947,624</b>	<b>46,947,624</b>	<b>31,088,375</b>	<b>66.2%</b>
<b>J. Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	44,759,903	44,759,903	31,888,363	71.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,801,149	1,801,149	852,975	47.4%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>46,561,052</b>	<b>46,561,052</b>	<b>32,741,338</b>	<b>70.3%</b>
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>386,572</b>	<b>386,572</b>	<b>-1,652,963</b>	
L	Adjusted Fund Balance, Beginning	4,411,105	4,411,105	4,411,105	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	<b>4,797,677</b>	<b>4,797,677</b>	<b>2,758,142</b>	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	10.3%	10.3%		

**V. Has the district settled any employee contracts during this quarter?**

**NO**

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

**NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed?

This year?  
Next year?

**NO**  
**NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)