CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q VIEW QUARTERLY DATA

Fiscal Year: 2022-2023

District: (240) NAPA Quarter Ended: (Q2) Dec 31, 2022

2019-20 2020-21 2021-22 2022-23					June 30 for the f			
A. Revenues: A.1 Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)		Line	Description	Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23	
A.1 Unrestricted General Fund Revenues (Objects 8100, 8800) 40,891,120 41,957,320 43,753,123 45,654,114 A.2 Other Financing Sources (Object 8900) 269,000 2,169,964 1,373,830 1,233,510 A.3 Total Unrestricted Revenue (A.1 + A.2) 41,001,120 44,119,284 45,126,953 46,947,624 8,289,283	I. Į	Unrestricted General Fund Revenue, Expenditure and Fund Balance:						
A2		۹.	Revenues:					
A3 Total Unrestricted Revenue (A.1 + A.2) B. Expenditures: B.1 Unrestricted General Fund Expenditures (Objects 1000-6000) B2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) C. Revenues Over(Under) Expenditures (B.1 + B.2) D. Fund Balance, Beginning D.1 Prior Year Adjustments +(-) D.2 Adjusted Fund Balance, Beginning (D + D.1) E. Fund Balance, Ending (C. + D.2) F.1 Percentage of GF Fund Balance to GF Expenditures (E.7 B.3) II. Annualized Attendance FTES: G.1 Annualized Attendance FTES: G.1 Annualized Test (excluding apprentice and non-resident) H.1 Cash, excluding borrowed funds H.2 Cash, borrowed funds only H.3 Total Cash (H.1 + H.2) Description Description Description Description Description Description Description Description Description Acquaica Ac		A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	40,801,120	41,957,320	43,753,123	45,654,114	
B. Expenditures: B.1		A.2	Other Financing Sources (Object 8900)	200,000	2,160,964	1,373,830	1,293,510	
B.1		A.3	Total Unrestricted Revenue (A.1 + A.2)	41,001,120	44,118,284	45,126,953	46,947,624	
B.2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) 0 2,652,712 1,450,257 1,80,149 B.3 Total Unrestricted Expenditures (B.1 + B.2) 40,933,580 44,259,194 44,193,955 46,561,052 C. Revenues Over(Under) Expenditures (A.3 - B.3) 67,540 -140,910 932,988 386,572 D. Fund Balance, Beginning 3,883,759 4,651,290 3,478,108 4,411,105 D.1 Prior Year Adjustments + (·) 1,500,600 -1,692,272 -65 O. D.2 Adjusted Fund Balance, Beginning (D + D.1) 4,583,790 3,619,193 3,478,023 4,411,105 E. Fund Balance, Ending (C + D.2) 4,651,290 3,478,108 4,411,101 4,797,677 F.1 Percentage of GF Fund Balance to GF Expenditures (E. / B.3) 11,4% 7,9% 10% 10,3% 10,3% 4,002,21 2022-23	E	В.	Expenditures:					
B.3 Total Unrestricted Expenditures (B.1 + B.2)		B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	40,933,580	42,206,482	42,743,698	44,759,903	
C. Revenues Over(Under) Expenditures (A.3 - B.3) C. Fund Balance, Beginning D. Fund Balance, Beginning (D + D.1) D. Adjusted Fund Balance, Beginning (D + D.1) E. Fund Balance, Ending (C. + D.2) F. Fund Balance, Ending (C. + D.2) F. Percentage of GF Fund Balance to GF Expenditures (E. / B.3) II. Annualized Attendance FTES: D. Actual Actual Actual Actual Projected 2019-20 2020-21 2021-22 2022-23 G. Annualized Attendance FTES: G. Annualized FTES (excluding apprentice and non-resident) H. Cash, excluding borrowed funds H. Cash, excluding borrowed funds H. Cash, borrowed funds only Description Description Adopted Budget (Col. 1) Line Description Adopted Budget (Col. 2) I. Revenues: I. Unrestricted General Fund Revenue, Expenditure and Fund Balance: I. Revenues: I. Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) J. 20, 20, 20, 20, 20, 20, 20, 20, 20, 20,		B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	0	2,052,712	1,450,257	1,801,149	
D. Fund Balance, Beginning D. 1 Prior Year Adjustments + (-) D. 2 Adjusted Fund Balance, Beginning (D + D.1) E. Fund Balance, Ending (C. + D.2) F. 1 Percentage of GF Fund Balance to GF Expenditures (E. / B.3) II. Annualized Attendance FTES: G. 1 Annualized Attendance FTES: Annualized Attendance FTES (excluding apprentice and non-resident) H. 1 Cash, excluding borrowed funds H. 1 Cash, excluding borrowed funds H. 1 Cash, borrowed funds only H. 3 Total Cash (H.1+ H.2) IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance: Line		B.3	Total Unrestricted Expenditures (B.1 + B.2)	40,933,580	44,259,194	44,193,955	46,561,052	
D.1 Prior Year Adjustments + (-) 1,500,000 -1,032,272 -85 0	(C.	Revenues Over(Under) Expenditures (A.3 - B.3)	67,540	-140,910	932,998	386,572	
D.2 Adjusted Fund Balance, Beginning (D + D.1) 4,583,750 3,619,018 3,478,023 4,411,105 E. Fund Balance, Ending (C. + D.2) 4,651,290 3,478,108 4,411,021 4,797,677 F.1 Percentage of GF Fund Balance to GF Expenditures (E. / B.3) 11.4% 7,9% 10% 10.3% II. Annualized Attendance FTES: 2019-20 2020-21 2021-22 2021-22 2022-23 G.1 Annualized FTES (excluding apprentice and non-resident) 4,613.00 4,021.44 3,304.47 3,122.39 III. Total General Fund Cash Balance (Unrestricted and Restricted) 4,613.00 4,021.44 3,304.47 3,122.39 H.1 Cash, excluding borrowed funds 2019-20 2020-21 2021-22 2022-23 H.1 Cash, borrowed funds only 0 3,700,000 0 H.2 Cash, borrowed funds only 0 3,700,000 0 H.3 Total Cash (H.1+H.2) 8,947,348 12,916,597 13,525,586 23,259,487 IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance: Col. 1) Col. 2) Col. 2) Col. 3 Col. 3 I. Revenues:	[D.	Fund Balance, Beginning	3,083,750	4,651,290	3,478,108	4,411,105	
E. Fund Balance, Ending (C. + D.2) F.1 Percentage of GF Fund Balance to GF Expenditures (E. / B.3) II. Annualized Attendance FTES: G.1 Annualized Attendance FTES: G.1 Annualized FTES (excluding apprentice and non-resident) III. Total General Fund Cash Balance (Unrestricted and Restricted) H.1 Cash, excluding borrowed funds H.2 Cash, borrowed funds only H.3 Total Cash (H.1+ H.2) III. Total Cash (H.1+ H.2) III. Total General Fund Revenue, Expenditure and Fund Balance: Line Description Actual Actual Actual 2019-20 2020-21 2021-22 2022-23 As of the specified quarter ended for each fiscal year 2019-20 2020-21 2021-22 2022-23 2022-23 12,916,597 13,852,586 23,259,487 IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance: Line Description Adopted Budget (Col. 1) Adopted Budget (Col. 2) I. Revenues: I.1 Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) I. 293,510 I. 3 Total Unrestricted Revenue (I.1 + I.2) J. Expenditures: J. 1 Unrestricted General Fund Expenditures (Objects 1000-6000) I. 44,759,903 I. 44,759,903 I. 3 Total Unrestricted Expenditures (Objects 1000-6000) I. 801,149 I		D.1	Prior Year Adjustments + (-)	1,500,000	-1,032,272	-85	0	
Annualized Attendance FTES:		D.2	Adjusted Fund Balance, Beginning (D + D.1)	4,583,750	3,619,018	3,478,023	4,411,105	
Annualized Attendance FTES: Actual Actual Actual 2021-22 2022-23 G.1 Annualized FTES (excluding apprentice and non-resident) 4,613.00 4,021.44 3,304.47 3,122.39 As of the specified quarter ended for each fiscal year 2019-20 2020-21 2021-22 2022-23 As of the specified quarter ended for each fiscal year 2019-20 2020-21 2021-22 2022-23 H.1 Cash, excluding borrowed funds 12,916,597 13,852,586 23,259,487 H.2 Cash, borrowed funds only 0 3,700,000 0 H.3 Total Cash (H.1+ H.2) 8,947,348 12,916,597 17,552,586 23,259,487 W. Unrestricted General Fund Revenue, Expenditure and Fund Balance: Adopted Budget (Col. 2) (Col. 3) (Col. 3) (Col. 3) Revenues: 1.1 Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) 45,654,114 45,654,114 26,049,212 57,1% 1.2 Other Financing Sources (Object 8900) 1,293,510 1,293,510 1,293,510 813,159 62,9% 1.3 Total Unrestricted Revenue (I.1 + I.2) 46,947,624 46,947,624 26,862,371 57,2% J. Expenditures: J.1 Unrestricted General Fund Expenditures (Objects 1000-6000) 44,759,903 44,759,903 19,573,108 43,7% J.2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) 1,801,149 1,801,149 560,270 31,11% J.3 Total Unrestricted Expenditures (J.1 + J.2) 46,561,052 46,561,052 20,133,378 43,2% K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L. Adjusted Fund Balance, Beginning 4,411,105 4,4	E	Ε.	Fund Balance, Ending (C. + D.2)	4,651,290	3,478,108	4,411,021	4,797,677	
II. Annualized Attendance FTES: 2019-20 202-21 2021-22 2022-23	F	F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	11.4%	7.9%	10%	10.3%	
II. Annualized Attendance FTES: 2019-20 202-21 2021-22 2022-23			Actual Actual Projected					
No. Cash, excluding borrowed funds 12,916,597 13,852,586 23,259,487 H.1 Cash, excluding borrowed funds 12,916,597 13,852,586 23,259,487 H.2 Cash, borrowed funds only 0 3,700,000 0 H.3 Total Cash (H.1+ H.2) 8,947,348 12,916,597 17,552,586 23,259,487 In the content of th	II.	Annualiz		2019-20	2020-21	2021-22	2022-23	
Total General Fund Cash Balance (Unrestricted and Restricted) 2019-20 2020-21 2021-22 2022-23	(G.1	Annualized FTES (excluding apprentice and non-resident)	4,613.00	4,021.44	3,304.47	3,122.39	
H.1 Cash, excluding borrowed funds 12,916,597 13,852,586 23,259,487 H.2 Cash, borrowed funds only 0 3,700,000 0 H.3 Total Cash (H.1+ H.2) 8,947,348 12,916,597 17,552,586 23,259,487 I.2 Unrestricted General Fund Revenue, Expenditure and Fund Balance: Line								
H.2 Cash, borrowed funds only 0 3,700,000 0 H.3 Total Cash (H.1+ H.2) 8,947,348 12,916,597 17,552,586 23,259,487 IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance: Line	III. [Total Ger		2019-20				
No.	ŀ	H.1					23,259,487	
No. Unrestricted General Fund Revenue, Expenditure and Fund Balance: Line	ŀ	H.2	•		0	3,700,000	0	
Line Description Adopted Budget (Col. 1) Annual Current Budget (Col. 2) Year-to-Date Actuals (Col. 3) Percentage (Col. 3/Col. 2) I. Revenues: I.1 Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) 45,654,114 45,654,114 26,049,212 57.1% I.2 Other Financing Sources (Object 8900) 1,293,510 1,293,510 813,159 62.9% I.3 Total Unrestricted Revenue (I.1 + I.2) 46,947,624 46,947,624 26,862,371 57.2% J. Expenditures: J. Unrestricted General Fund Expenditures (Objects 1000-6000) 44,759,903 44,759,903 19,573,108 43.7% J.2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) 1,801,149 1,801,149 560,270 31.1% J.3 Total Unrestricted Expenditures (J.1 + J.2) 46,561,052 46,561,052 20,133,378 43.2% K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) <td>ŀ</td> <td>H.3</td> <td>Total Cash (H.1+ H.2)</td> <td>8,947,348</td> <td>12,916,597</td> <td>17,552,586</td> <td>23,259,487</td>	ŀ	H.3	Total Cash (H.1+ H.2)	8,947,348	12,916,597	17,552,586	23,259,487	
Line Description Adopted Budget (Col. 1) Annual Current Budget (Col. 2) Year-to-Date Actuals (Col. 3) Percentage (Col. 3/Col. 2) I. Revenues: I.1 Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) 45,654,114 45,654,114 26,049,212 57.1% I.2 Other Financing Sources (Object 8900) 1,293,510 1,293,510 813,159 62.9% I.3 Total Unrestricted Revenue (I.1 + I.2) 46,947,624 46,947,624 26,862,371 57.2% J. Expenditures: J. Unrestricted General Fund Expenditures (Objects 1000-6000) 44,759,903 44,759,903 19,573,108 43.7% J.2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) 1,801,149 1,801,149 560,270 31.1% J.3 Total Unrestricted Expenditures (J.1 + J.2) 46,561,052 46,561,052 20,133,378 43.2% K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) <td>IV.</td> <td>Inrestric</td> <td>ted General Fund Revenue Expenditure and Fund Ralance</td> <td></td> <td></td> <td></td> <td></td>	IV.	Inrestric	ted General Fund Revenue Expenditure and Fund Ralance					
Revenues:		omesme	Delicitari and Revenue, Experiantere and Fund Balance.	Adopted		Year-to-Date	Percentage	
Revenues:		Line	Description		Budget		(Col. 3/Col. 2)	
1.2 Other Financing Sources (Object 8900) 1,293,510 1,293,510 813,159 62.9% 1.3 Total Unrestricted Revenue (I.1 + I.2) 46,947,624 46,947,624 26,862,371 57.2% J. Expenditures:			Revenues:		(601. 2)			
1.3 Total Unrestricted Revenue (I.1 + I.2) 46,947,624 46,947,624 26,862,371 57.2% Expenditures:	-	I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	45,654,114	45,654,114	26,049,212	57.1%	
J. Expenditures: J.1 Unrestricted General Fund Expenditures (Objects 1000-6000) 44,759,903 44,759,903 19,573,108 43.7% J.2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) 1,801,149 1,801,149 560,270 31.1% J.3 Total Unrestricted Expenditures (J.1 + J.2) 46,561,052 46,561,052 20,133,378 43.2% K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) 4,797,677 4,797,677 11,140,098		1.2	Other Financing Sources (Object 8900)	1,293,510	1,293,510	813,159	62.9%	
J.1 Unrestricted General Fund Expenditures (Objects 1000-6000) 44,759,903 44,759,903 19,573,108 43.7% J.2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) 1,801,149 560,270 31.1% J.3 Total Unrestricted Expenditures (J.1 + J.2) 46,561,052 46,561,052 20,133,378 43.2% K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) 4,797,677 4,797,677 11,140,098		1.3	Total Unrestricted Revenue (I.1 + I.2)	46,947,624	46,947,624	26,862,371	57.2%	
J.1 Unrestricted General Fund Expenditures (Objects 1000-6000) 44,759,903 44,759,903 19,573,108 43.7% J.2 Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) 1,801,149 1,801,149 560,270 31.1% J.3 Total Unrestricted Expenditures (J.1 + J.2) 46,561,052 46,561,052 20,133,378 43.2% K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) 4,797,677 4,797,677 11,140,098		J.	Expenditures:					
J.3 Total Unrestricted Expenditures (J.1 + J.2) 46,561,052 46,561,052 20,133,378 43.2% K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) 4,797,677 4,797,677 11,140,098	ľ		Unrestricted General Fund Expenditures (Objects 1000-6000)	44,759,903	44,759,903	19,573,108	43.7%	
K. Revenues Over(Under) Expenditures (I.3 - J.3) 386,572 386,572 6,728,993 L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) 4,797,677 4,797,677 11,140,098	-	J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,801,149	1,801,149	560,270	31.1%	
L Adjusted Fund Balance, Beginning 4,411,105 4,411,105 4,411,105 L.1 Fund Balance, Ending (C. + L.2) 4,797,677 4,797,677 11,140,098		J.3	Total Unrestricted Expenditures (J.1 + J.2)	46,561,052	46,561,052	20,133,378	43.2%	
L.1 Fund Balance, Ending (C. + L.2) 4,797,677 4,797,677 11,140,098	ļ	Κ.	Revenues Over(Under) Expenditures (I.3 - J.3)	386,572	386,572	6,728,993		
	į		Adjusted Fund Balance, Beginning	4,411,105	4,411,105	4,411,105		
M Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3) 10.3% 10.3%	į	L.1	Fund Balance, Ending (C. + L.2)	4,797,677	4,797,677	11,140,098		
	r	M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	10.3%	10.3%			

CHANGE THE PERIOD ✓

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

NO

This year? Next year? VII.Does the district have significant fiscal problems that must be addressed? NO NO

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