

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

District: NAPA

District Code: 240

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

James Reeves

Electronic Certification Date:

Thursday, October 09, 2025

Contact: James Reeves Vice President, Business and Finance

(707) 256-7175 Ext: james.reeves@napavalley.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

	Object Code	Activity (ECSA)	Activity (ECSEB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	8,310,333	8,310,333		8,310,333
Other	1300	4,072,184	4,072,184	38,246	4,110,430
Total Instructional Salaries		12,382,517	12,382,517	38,246	12,420,763
Non-Instructional Salaries					
Contract or Regular	1200		2,772,769	425,430	3,198,199
Other	1400		886,353	100,095	986,448
Total Non-Instructional Salaries		0	3,659,122	525,525	4,184,647
Total Academic Salaries		12,382,517	16,041,639	563,771	16,605,410
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,631,419	2,187,038	8,818,457
Other	2300		522,656	277,815	800,471
Total Non-Instructional Salaries		0	7,154,075	2,464,853	9,618,928
Instructional Aides					
Regular Status	2200	611,913	611,913		611,913
Other	2400	273,052	273,052		273,052
Total Instructional Aides		884,965	884,965	0	884,965
Total Classified Salaries		884,965	8,039,040	2,464,853	10,503,893
Employee Benefits	3000	5,388,059	10,137,279	1,331,249	11,468,528
Supplies and Materials	4000		478,777	9,853	488,630
Other Operating Expenses	5000	84,526	6,123,286	880,545	7,003,831
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		18,740,067	40,820,021	5,250,271	46,070,292

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	147,759	147,759		147,759
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		387,380		387,380
Objects to Exclude	Object Code				
Rents and Leases	5060		116,651		116,651
Lottery Expenditures					
Academic Salaries	1000		436,926		436,926
Classified Salaries	2000				0
Employee Benefits	3000		138,429		138,429
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		7,355		7,355
Total Supplies and Materials		0	7,355	0	7,355
Other Operating Expenses and Services	5000		136,607		136,607

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		147,759	1,371,107	0	1,371,107
Total for ECS 84362, 50% Law		18,592,308	39,448,914	5,250,271	44,699,185
Percent of CEE (Instructional Salary Cost / Total CEE)		47.13%	100.00%		
50% of Current Expense of Education			19,724,457		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		18,592,308	39,448,914	5,250,271	44,699,185
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		18,740,067	40,820,021	5,250,271	46,070,292
Capital Expenditures	6000		1,306,518	577,342	1,883,860
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		18,740,067	42,126,539	5,827,613	47,954,152

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	36,259,551		36,259,551
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	1,735		1,735
Investments (at cost)	9120			0
Accounts Receivable	9130	7,556,376	(27,486)	7,528,890
Due from Other Funds	9140		466,917	466,917
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	612,073	2,375	614,448
TOTAL ASSETS		44,429,735	441,806	44,871,541
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,806,943	287,996	4,094,939
Accrued Salaries and Wages Payable	9520	1,287,747		1,287,747
Compensated Absences Payable Current	9530	1,156,351		1,156,351
Due to Other Funds	9540	9,316,872	33,643	9,350,515
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	11,676,597	94,757	11,771,354
TOTAL LIABILITIES		27,244,510	416,396	27,660,906

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

		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
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754		25,410	25,410
Unassigned	9790	17,185,225		17,185,225
Total Fund Balance		17,185,225	25,410	17,210,635
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		17,185,225	25,410	17,210,635
TOTAL LIABILITIES AND FUND EQUITY		44,429,735	441,806	44,871,541

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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		10,466,799	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140		5,250	
TOTAL ASSETS		0	10,472,049	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			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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
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		10,472,049	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	10,472,049	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	10,472,049	0
TOTAL LIABILITIES AND FUND EQUITY		0	10,472,049	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- | | |
|---------------------------|-------------------------------|
| 31 Bookstore Fund | 34 Farm Operation Fund |
| 32 Cafeteria Fund | 35 Revenue Bond Project Fund |
| 33 Child Development Fund | 39 Other Special Revenue Fund |

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,267			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			194,795			
Due from Other Funds	9140			1,190,345			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,388,407	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,287,206			
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 LIABILITIES		0	0	1,287,206	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	101,201	0	0	0
Total Fund Balance		0	0	101,201	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	101,201	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,388,407	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

		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:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,426		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	5,455,853		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		5,461,279	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,027,369		
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	4,014		
TOTAL LIABILITIES		1,031,383	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

		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	2,347,000		
Unassigned	9790	2,082,896		
Total Fund Balance		4,429,896	0	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		4,429,896	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,461,279	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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	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	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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	0	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	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		18,331
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		2,503
Due from Other Funds	9140	1,177,677	1,247,807
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		1,177,677	1,268,641

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA (Object)	61 Self-Insurance Fund	69 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	900,000	
Unassigned	9790	277,677	1,268,641
Total Reserved Fund Balance		1,177,677	1,268,641
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
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,177,677	1,268,641
TOTAL LIABILITIES AND FUND EQUITY		1,177,677	1,268,641

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	55,833	40,174		302,566				1,677,297
Cash With Fiscal Agents	9113								232,033
Revolving Cash Accounts	9114								
Investments (at cost)	9120								3,185,391
Accounts Receivable	9130	237			630,460				
Due from Other Funds	9140	215,843	10,341						
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	0	0	0	0	0	0
TOTAL ASSETS		271,913	50,515	0	933,026	0	0	0	5,094,721

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	22,286	9,310		398,364				942,830
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				322				976,579
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	56,838	8,044		508,376				(10,079)
Total Current Liabilities and Deferred Revenue		79,124	17,354	0	907,062	0	0	0	1,909,330
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								3,185,391
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	3,185,391
TOTAL LIABILITIES	968	79,124	17,354	0	907,062	0	0	0	5,094,721

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 240

Name: NAPA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust 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	192,789	33,161						
Total Reserved Fund Balance		192,789	33,161	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754				25,964				
Total Designated Fund Balance		0	0	0	25,964	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		192,789	33,161	0	25,964	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		271,913	50,515	0	933,026	0	0	0	5,094,721

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 240

Name: NAPA

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	31,026	2,525,934	2,556,960
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		15,964	15,964
Student Financial Aid	8150	6,205		6,205
Veterans Education	8160	1,200		1,200
Vocational and Technical Education Act (VATEA)	8170		149,259	149,259
Other Federal Revenues	8190	5,569,856	52,284	5,622,140
Total Federal Revenues	8100	5,608,287	2,743,441	8,351,728
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	137,161		137,161
State General Apportionment	8612	1,065,312		1,065,312
Other General Apportionment	8613	312,451		312,451
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,282,832	1,282,832
Disabled Students Programs and Services(DSPS)	8623		4,812,539	4,812,539
Temporary Assistance for Needy Families (TANF)	8624		8,578	8,578
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,229,655	2,229,655

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 240

Name: NAPA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	424,473		424,473
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		257,760	257,760
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	119,740		119,740
Timber Yield Tax	8672	311		311
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	719,317	480,899	1,200,216
State Mandated Costs	8685	127,591		127,591
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	1,314,790	841,288	2,156,078
Total State Revenues	8600	4,221,146	9,913,551	14,134,697

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 240

Name: NAPA

Details of General Fund Revenue

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	43,319,804		43,319,804
Tax Allocation, Supplemental Roll	8812	918,099		918,099
Tax Allocation, Unsecured Roll	8813	1,399,473		1,399,473
Prior Years Taxes	8816	65,857		65,857
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	78,987		78,987
Other Contranct Services	8832		42,273	42,273
Sales and Commissions	8840			0
Rentals and Leases	8850	325,574		325,574
Interest and Investment Income	8860	1,790,262		1,790,262
Student Fees and Charges	8870			
Community Services Classes	8872	42,995		42,995
Dormitory	8873			0
Enrollment	8874	1,508,695		1,508,695
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(143,791)		(143,791)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		207,568	207,568
Instructional Materials Fees and Sales of Materials	8877	241,080		241,080
Insurance	8878	5,259		5,259
Student Records	8879	38,725		38,725
Nonresident Tuition	8880	783,744		783,744
Parking Services and Public Transportation	8881		116,545	116,545
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	5,280	183,243	188,523
Other Local Revenues	8890	29,862	4,652	34,514
Total Local Revenues	8800	50,409,905	554,281	50,964,186
Total Revenues		60,239,338	13,211,273	73,450,611

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	270		270
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,963	330	2,293
Total Other Financing Sources	8900	2,233	330	2,563
Total Revenues and Other Financing Sources		60,241,571	13,211,603	73,453,174

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	533,259	63,615	68,700	10,647		676,221
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	14,581					14,581
Biological Sciences	0400	1,077,625	21,537	40,560	80,965		1,220,687
Business and Management	0500	399,606	11,279	5,137	202		416,224
Media and Communications	0600	26,070		24			26,094
Information Technology	0700	265,968	7,738				273,706
Education	0800	674,622	462	21,454	5,374		701,912
Engineering and Industrial Technologies	0900	920,191	38,662	165,946	185,111		1,309,910
Fine and Applied Arts	1000	1,444,712	218,166	166,619	166,760		1,996,257
Foreign language	1100	427,729	16,246	2,158			446,133
Health	1200	3,105,205	436,458	378,524	62,562		3,982,749
Family and Consumer Sciences	1300	585,082	26,164	70,727			681,973
Law	1400						0
Humanities(Letters)	1500	2,204,988	80,758	3,522			2,289,268
Library Science	1600						0
Mathematics	1700	1,571,007	26,137	24,594			1,621,738
Military Studies	1800						0
Physical Sciences	1900	1,385,958	23,197	25,020	43,717		1,477,892
Psychology	2000	480,486					480,486
Public and Protective Services	2100	413,139	21,372				434,511
Social Sciences	2200	1,438,046	67,586	3,737			1,509,369
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,870,032	106,042	145,543			2,121,617
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	147,759					147,759
Sub-Total Instructional Activites		18,986,065	1,165,419	1,122,265	555,338		21,829,087
Total Expenditures for GF Activities*		19,024,311	27,897,175	10,988,832	2,874,633	3,618,087	64,403,038

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		2,039,062	66,777			2,105,839
Course and Curriculum Development	6020		361,256	6,935			368,191
Academic / Faculty Senate	6030		547,987	7,938			555,925
Other Instructional Administration & Governance	6090		210,818				210,818
Total Instructional Admin. & Governance		0	3,159,123	81,650	0	0	3,240,773
Instructional Support Services	6100						
Learning Center	6110		114,620	21,454			136,074
Library	6120		594,004	41,158	87,788		722,950
Media	6130		200,095	438	16,103		216,636
Museums and Galleries	6140			1,035			1,035
Academic Information Systems and Technology	6150			481,574	7,207		488,781
Other Instructional Support Services	6190		742,134	96,173			838,307
Total Instructional Support Services		0	1,650,853	641,832	111,098	0	2,403,783
Admissions and Records	6200		1,046,708	104,044			1,150,752
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,514,205	9,524			2,523,729
Matriculation and Student Assessment	6320		504,951	84,067	712		589,730
Transfer Programs	6330		305,744	43,570			349,314
Career Guidance	6340		981	125,549			126,530
Other Student Counseling and Guidance	6390		132,819				132,819
Total Student Counseling and Guidance		0	3,458,700	262,710	712	0	3,722,122

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		50,191				50,191
Disabled Student Programs and Services (DSPS)	6420		691,484	125,458	14,398		831,340
Extended Opportunity Programs and Services (EOPS)	6430		898,537	58,156		6,097	962,790
Health Services	6440		233,780	290,735			524,515
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,139,223	132,552			1,271,775
Job Placement Services	6470						0
Veterans Services	6480		198,094	7,785	19,099		224,978
Miscellaneous Student Services	6490		1,752,882	540,469	130,688	500	2,424,539
Total Other Student Services		0	4,964,191	1,155,155	164,185	6,597	6,290,128
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		273,225	466,531	24,250		764,006
Custodial Services	6530		1,222,930	102,021			1,324,951
Grounds Maintenance and Repairs	6550		227,696	174,582	14,627		416,905
Utilities	6570			2,154,047			2,154,047
Other Operations and Maintenance of Plant	6590		146,737	357,654	12,444		516,835
Total Operation and Maintenance of Plant	6500	0	1,870,588	3,254,835	51,321	0	5,176,744
Planning, Policymaking and Coordinations	6600		1,261,514	293,737			1,555,251

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		231,361	234,755	5,684		471,800
Fiscal Operations	6720		1,328,168	1,068,941	717		2,397,826
Human Resources Management	6730		1,086,122	254,707	2,710		1,343,539
Noninstruct Staff Retirees' Benefits & Retirement *	6740		200,000				200,000
Staff Development	6750		3,138	47,656			50,794
Staff Diversity	6760						0
Logistical Services	6770		671,392	394,663	43,080		1,109,135
Management Information Systems	6780		559,490	724,362	1,251,630		2,535,482
Other General Institutional Support Services	6790		318,376	37,598	5,874		361,848
Total General Institutional Support Services	6700	0	4,398,047	2,762,682	1,309,695	0	8,470,424
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	21,844	68,338	81,478			171,660
Community Use of Facilities	6830		662,902	5,874			668,776
Economic Development	6840		308,594	33,820			342,414
Other Community Services & Economic Development	6890		61,416	1,440			62,856
Total Community Services	6800	21,844	1,101,250	122,612	0	0	1,245,706

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 240 Name: NAPA

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						0
Child Development Centers	6920		21,563				21,563
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		205,116	747			205,863
Student and Co-Curricular Activities	6960		1,243,048	304,239	9,991		1,557,278
Student Housing	6970		467,854	280,842	26,863		775,559
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,937,581	585,828	36,854	0	2,560,263
Auxiliary Operations	7000						
Contract Education	7010	16,402	31,536	7,814			55,752
Other Auxiliary Operations	7090		877,544	10,753			888,297
Total Auxiliary Operations	7000	16,402	909,080	18,567	0	0	944,049

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 240 Name: NAPA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		974,121	582,915	645,430		2,202,466
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					3,237,284	3,237,284
Student Aid	7320					374,206	374,206
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,611,490	3,611,490
Sub-Total Non-Instructional Activites		38,246	26,731,756	9,866,567	2,319,295	3,618,087	42,573,951
Total Expenditures General Fund: activities *		19,024,311	27,897,175	10,988,832	2,874,633	3,618,087	64,403,038

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NAPA

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$46,295,407
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	3,200.33		
	2. 2024-2025 Second Period Actual FTES	3,236.64		
	3. 2024-2025 Population change factor (C2/C1)	1.0113		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$49,833,659
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$49,833,659
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$49,833,659
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,828,507
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			119,714
C.	Local Property taxes			45,622,156
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$47,570,377

For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,608,287	36,678	2,743,441	3,356,398	8,351,728	3,393,076
State Revenues	8600	4,221,146	3,909,676	9,913,551	10,235,069	14,134,697	14,144,745
Local Revenues	8800	50,409,905	47,302,846	554,281	910,552	50,964,186	48,213,398
Total Revenues		60,239,338	51,249,200	13,211,273	14,502,019	73,450,611	65,751,219
EXPENDITURES:							
Academic Salaries	1000	16,605,409	18,293,171	2,327,664	2,463,692	18,933,073	20,756,863
Classified Salaries	2000	10,503,895	12,655,699	3,740,461	4,327,381	14,244,356	16,983,080
Employee Benefits	3000	11,468,524	12,109,687	2,275,533	2,491,512	13,744,057	14,601,199
Supplies and Materials	4000	488,632	584,572	870,226	640,059	1,358,858	1,224,631
Other Operating Expenses and Services	5000	7,003,831	8,386,147	2,626,143	2,516,295	9,629,974	10,902,442
Capital Outlay	6000	1,883,860	1,240,210	990,773	1,498,609	2,874,633	2,738,819
Total Expenditures		47,954,151	53,269,486	12,830,800	13,937,548	60,784,951	67,207,034
Excess /(Deficiency) of Revenues over Expenditures		12,285,187	(2,020,286)	380,473	564,471	12,665,660	(1,455,815)
Other Financing Sources	8900	2,233	3,779,096	330	0	2,563	3,779,096
Other Outgo	7000	3,237,284	2,972,109	380,803	564,471	3,618,087	3,536,580
Net Increase/(Decrease) in Fund Balance		9,050,136	(1,213,299)	0	0	9,050,136	(1,213,299)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,085,089	17,135,225	25,410	25,410	8,110,499	17,160,635
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,085,089		25,410		8,110,499	
Ending Fund Balance, June 30		17,135,225	15,921,926	25,410	25,410	17,160,635	15,947,336

For Actual Year: 2024-2025

Budget Year: 2025-2026

DEBT SERVICE FUNDS

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			27,540			
Local Revenues	8800			10,834,637	10,713,451		
Total Revenues		0	0	10,862,177	10,713,451	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			3,187,971	3,118,987		
Debt Interest and Other Service Charges	7120			7,552,229	7,966,213		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	10,740,200	11,085,200	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(10,740,200)	(11,085,200)	0	0
Net Increase/Decrease in Fund Balance		0	0	121,977	(371,749)	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	10,350,072	10,472,049		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		10,350,072		0	
Ending Fund Balance, June 30		0	0	10,472,049	10,100,300	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					1,479,641	1,399,256
State Revenues	8600					35,897	26,177
Local Revenues	8800						
Total Income		0	0	0	0	1,515,538	1,425,433
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,417,091	1,303,844
Capital Outlay	6000					285,000	121,589
Total Expenditures		0	0	0	0	1,702,091	1,425,433
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(186,553)	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(186,553)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	287,754	101,201
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		287,754	
Ending Fund Balance, June 30		0	0	0	0	101,201	101,201

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
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	0	0	0	0	0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	138,832	2,059,821				
Local Revenues	8800	7,433,929	3,639,557				
Total Income		7,572,761	5,699,378	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,916	24,500				
Employee Benefits	3000	1,185	13,288				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	248,769					
Capital Outlay	6000	8,166,494	5,968,346				
Total Expenditures		8,418,364	6,006,134	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(845,603)	(306,756)	0	0	0	0
Other Financing Sources	8900	805,779	306,756				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(39,824)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,469,720	4,429,896	0	0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	4,469,720		0		0	
Ending Fund Balance, June 30		4,429,896	4,429,896	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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	0	0	0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			64,411	66,332		
Other Financing Sources	8900	1,124,476	402,000	1,804,891	2,259,233		
Total Income		1,124,476	402,000	1,869,302	2,325,565		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,892		88,836	88,836		
Employee Benefits	3000	5,179		1,757,206	51,576		
Supplies and Materials	4000			20,415	20,300		
Other Operating Expenses and Services	5000	758,405		6,568	33,000		
Capital Outlay	6000				26,400		
Total Expenditures		774,476	0	1,873,025	220,112		
Net Profit or Loss		350,000	402,000	(3,723)	2,105,453		
Other Outgo	7000		689,585				
Net Increase/(Decrease) in Fund Balance		350,000	(287,585)	(3,723)	2,105,453		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	827,677	1,177,677	1,272,364	1,268,641		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	827,677		1,272,364			
Ending Fund Balance, June 30		1,177,677	890,092	1,268,641	3,374,094		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

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						
Local Revenues	8800	139,236	161,219	10,709	8,171		
Total Income		139,236	161,219	10,709	8,171	0	0
Expenditures							
Academic Salaries	1000	36,984	41,199				
Classified Salaries	2000	21,237	28,977				
Employee Benefits	3000	22,033	27,990				
Supplies and Materials	4000	3,267	9,700				
Other Operating Expenses and Services	5000	25,760	70,104	12,042	17,500		
Capital Outlay	6000						
Total Expenditures		109,281	177,970	12,042	17,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		29,955	(16,751)	(1,333)	(9,329)	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,400	6,600				
Net Increase/(Decrease) in Fund Balance		24,555	(23,351)	(1,333)	(9,329)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	168,234	192,789	34,494	33,161		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	168,234		34,494		0	
Ending Fund Balance, June 30		192,789	169,438	33,161	23,832	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,958,037	5,658,623				
State Revenues	8600	2,275,778	2,187,318				
Local Revenues	8800						
Total Income		8,233,815	7,845,941	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	31,026	31,596				
Capital Outlay	6000						
Total Expenditures		31,026	31,596	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		8,202,789	7,814,345	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,202,789	7,814,346				
Net Increase/(Decrease) in Fund Balance		0	(1)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,964	25,964		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,964		0		0	
Ending Fund Balance, June 30		25,964	25,963	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

240 NAPA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

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 Adjutments	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: 2024-2025

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	307,918
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,124,476
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,804,890
41	CAPITAL OUTLAY PROJECTS FUND	33	CHILD DEVELOPMENT FUND	285,000

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		0			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		0			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		719,317		480,899			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	409,849	27,077		436,926			436,926
Classified Salaries	2000				0			0
Employee Benefits	3000	126,004	12,425		138,429			138,429
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	137,587		137,587
Noninstructional Supplies & Mtrls	4400	4,638	2,717		7,355	176,885		184,240
Total Supplies and Materials		4,638	2,717	0	7,355	314,472		321,827
Other Operating Expenses and Services	5000	136,607			136,607	49,297		185,904
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	7,952		7,952
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	7,952		7,952
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		109,178	109,178
Total Other Outgo	7000	0	0	0	0		109,178	109,178
Total Expenditures		677,098	42,219	0	719,317	371,721	109,178	1,200,216
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 240 Name: NAPA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	(719,317)			(480,899)			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	(719,317)			(480,899)			
Budget Fiscal Year Data								
State Lottery Proceeds:	8681	700,000			670,000			
	Object Code	Instructional & Institutional Unrestricted			Instructional Materials Proposition 20		Total	
		Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000	410,000			410,000			410,000
Classified Salaries	2000				0			0
Employee Benefits	3000	111,000			111,000			111,000
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	295,000		295,000
Noninstructional Supplies & Mtrls	4400	19,000			19,000	250000		269,000
Total Supplies and Materials		19,000	0	0	19,000	545,000		564,000
Other Operating Expenses and Services	5000	160,000			160,000	75,000		235,000
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		50,000	50000
Total Other Outgo	7000	0	0	0	0		50,000	50000
Total Expenditures		700,000	0	0	700,000	620,000	50,000	1,370,000
Ending Balance					(719,317)	(480,899)		

Annual Financial and Budget Report

For Actual Year: 2024-2025 District ID: 240 Name: NAPA

EPA Revenue	424,473
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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	424,473	0	0	424,473
TOTAL		424,473	0	0	424,473

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 240

Name: NAPA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	2,929,632	3,962,204	6,891,836	N/A	N/A
2025-2026	3,295,763	4,644,139	7,939,902	1,048,066	15.21%
2026-2027	3,255,992	4,606,728	7,862,720	-77,182	-0.97%
2027-2028	3,403,977	4,972,686	8,376,663	513,943	6.54%
2028-2029	3,558,688	5,173,085	8,731,773	355,110	4.24%
2029-2030	3,720,430	5,173,758	8,894,188	162,415	1.86%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

These costs will be afforded within available/budgeted resources. As a "Community Supported" district, it is anticipated that the annual increase in local property taxes will be more than adequate to cover the increased costs of STRS and PERS benefits.
FY26 includes estimated budget for retro in FY25 and FY26 for a yet unknown increase in salary schedule and subject to the terms of a new Collective Bargaining Agreements

Does the district have an irrevocable trust?

Yes