

**NAPA VALLEY COLLEGE  
DISTRICT AUXILIARY SERVICES FOUNDATION  
BALANCE SHEET  
For the Period Ending September 30, 2018**

**A S S E T S**

**CURRENT ASSETS**

	<u>30-Jun-18</u>	<u>30-Sep-18</u>
Cash - <b>Schedule 1</b>	\$ 611,065.93	\$ 674,896.04
Accounts Receivable	141,112.46	30,765.16
Accounts Receivable - PayPal	459.91	459.91
Café - Ending Inventory	11,873.25	11,873.25
Donations Receivable	210.00	210.00
Prepaid Expense	-	1,039.00
Due from NVC - Other Funds (Net)	171,580.78	212,675.26
<b>TOTAL ASSETS</b>	<u><u>\$ 936,302.33</u></u>	<u><u>\$ 931,918.62</u></u>

**LIABILITIES and FUND BALANCE**

**LIABILITIES**

Accounts Payable	\$ 202,683.23	\$ 200,000.00
Payroll Payable	-	6,671.19
Deferred Income	94.89	114.89
Sales Tax Payable	3,143.32	4,521.02
<b>TOTAL LIABILITIES</b>	<u><u>\$ 205,921.44</u></u>	<u><u>\$ 211,307.10</u></u>

**FUND BALANCE**

Operating Unrestricted Fund	\$ 43,001.08	\$ 48,161.20
Temporarily Restricted Earnings	<u>687,379.81</u>	<u>672,450.32</u>

<b>TOTAL FUND BALANCE</b>	\$ 730,380.89	\$ 720,611.52
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<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><u>\$ 936,302.33</u></u>	<u><u>\$ 931,918.62</u></u>
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## Income Statement

**NAPA VALLEY COLLEGE  
DISTRICT AUXILIARY SERVICES FOUNDATION  
INCOME STATEMENT**

## CURRENT YEAR

## BUDGET YEAR

July 1, 2018 to September 30, 2018

July 1, 2018 to June 30, 2019

	RESTRICTED	UNRESTRICTED	TOTAL	RESTRICTED	UNRESTRICTED	TOTAL
<b><u>INCOME</u></b>						
<b><u>ANCILARY SERVICES</u></b>						
Bookstore	\$ -	\$ 11,587.89	\$ 11,587.89	\$ -	\$ 150,000.00	\$ 150,000.00
Café (Schedule 3)	-	6,371.11	6,371.11	-	-	-
<b>TOTAL ANCILARY SERVICES</b>	<b>\$ -</b>	<b>\$ 17,959.00</b>	<b>\$ 17,959.00</b>	<b>\$ -</b>	<b>\$ 150,000.00</b>	<b>\$ 150,000.00</b>
<b><u>PUBLIC/PRIVATE PARTNERSHIPS</u></b>						
Contracts	-	-	-	5,000.00	-	5,000.00
<b>TOTAL PUBLIC/PRIV PTNRSHIPS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>
<b><u>FACILITIES RENTAL</u></b>						
Napa Broadcasting (In Kind)	-	-	-	-	5,000.00	5,000.00
Festival Napa Valley (In Kind)	-	-	-	-	-	-
Napa Silverados (In Kind)	-	-	-	-	12,000.00	12,000.00
Mt. Veeder Lease	-	-	-	-	-	-
<b>TOTAL FACILITIES RENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000.00</b>	<b>\$ 17,000.00</b>
<b><u>GRANTS &amp; CONTRACTS/ CONTRACT ED</u></b>						
Contract Education	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
Indirect Rate Income	-	9,801.35	9,801.35	-	105,000.00	105,000.00
Other Contract Income	-	-	-	-	20,000.00	20,000.00
<b>TOTAL GRANT/CONTRACT ED</b>	<b>\$ -</b>	<b>\$ 9,801.35</b>	<b>\$ 9,801.35</b>	<b>\$ -</b>	<b>\$ 140,000.00</b>	<b>\$ 140,000.00</b>
<b><u>DONATIONS/PRIVATE GIFTS</u></b>						
Donations/Restricted Earnings (Schedule 2)	\$ 43,434.59	-	\$ 43,434.59	\$ 150,000.00	\$ -	\$ 150,000.00
Donations - Other	-	-	-	-	10,000.00	10,000.00
In-Kind Gifts	-	-	-	-	-	-
Fundraising Income	-	-	-	-	-	-
<b>TOTAL DONATIONS/PRIVATE GIFTS</b>	<b>\$ 43,434.59</b>	<b>\$ -</b>	<b>\$ 43,434.59</b>	<b>\$ 150,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 160,000.00</b>
<b><u>INCOME - OTHER</u></b>						
Commissions	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00
Interest Income	-	-	-	-	-	-
Administrative Fee (1%)	-	-	-	-	1,500.00	1,500.00
Other Income	-	-	-	-	250.00	250.00
<b>TOTAL OTHER INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<b>TOTAL ALL INCOME</b>	<b>\$ 43,434.59</b>	<b>\$ 27,760.35</b>	<b>\$ 71,194.94</b>	<b>\$ 155,000.00</b>	<b>\$ 319,000.00</b>	<b>\$ 474,000.00</b>
<b><u>EXPENDITURES</u></b>						
<b><u>OPERATING ADMIN EXPENSE</u></b>						
Classified Admin Salary	\$ -	\$ 4,488.13	\$ 4,488.13	\$ -	\$ 65,000.00	\$ 65,000.00
Employee Benefits	-	407.11	407.11	-	12,000.00	12,000.00
Audit Expense	-	-	-	-	7,000.00	7,000.00
Bank Service Charges	-	-	-	-	2,000.00	2,000.00
Conferences/Seminars/Retreat	-	-	-	-	2,500.00	2,500.00
Dues & Memberships	-	-	-	-	-	-
Employment Agency Services	-	-	-	-	-	-
Facility Rental Expenses	-	-	-	-	1,500.00	1,500.00
Insurance	-	3,114.00	3,114.00	-	1,000.00	1,000.00
Investment Property Expense	-	-	-	-	-	-
Maintenance Contracts	-	114.10	114.10	-	-	-
Other Personal Services	-	-	-	-	5,000.00	5,000.00
Postage	-	-	-	-	-	-
Supplies	-	-	-	-	500.00	500.00

## Income Statement

Silverados Baseball	-	14,476.89	14,476.89			
Other Miscellaneous	-	-	-	-	2,000.00	2,000.00
<b>TOTAL ADMIN EXPENSE</b>	<b>\$ -</b>	<b>\$ 22,600.23</b>	<b>\$ 22,600.23</b>	<b>\$ -</b>	<b>\$ 98,500.00</b>	<b>\$ 98,500.00</b>
<b><u>RESTRICTED EXPENDITURES</u></b>						
Temporarily Restricted Funds (Schedule 2)	\$ 58,364.08	\$ -	\$ 58,364.08	125,000.00	\$ -	\$ 125,000.00
Fundraising Expense	-	-	-	-	5,000.00	5,000.00
Community Relations Expense	-	-	-	-	1,000.00	1,000.00
<b>TOTAL RESTRICTED EXPENDITURES</b>	<b>\$ 58,364.08</b>	<b>\$ -</b>	<b>\$ 58,364.08</b>	<b>\$ 125,000.00</b>	<b>\$ 6,000.00</b>	<b>\$ 131,000.00</b>
<b><u>OTHER EXPENDITURES</u></b>						
Admin Fee - Endowed Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Fee - Non-Endowed Funds	-	-	-	-	-	-
Restr Expenditures - Endowed Funds	-	-	-	-	-	-
Transfer to NVC General Fund	-	-	-	-	214,500.00	214,500.00
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 214,500.00</b>	<b>\$ 214,500.00</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 58,364.08</b>	<b>\$ 22,600.23</b>	<b>\$ 80,964.31</b>	<b>\$ 125,000.00</b>	<b>\$ 319,000.00</b>	<b>\$ 444,000.00</b>
<b>EXCESS of INCOME over EXPENDITURES</b>	<b>\$ (14,929.49)</b>	<b>\$ 5,160.12</b>	<b>\$ (9,769.37)</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>

## Cash

**NAPA VALLEY COLLEGE  
DISTRICT AUXILIARY SERVICES FOUNDATION  
SCHEDULE of CASH in BANK  
As of September 30, 2018**

	<u>TYPE/ITEM</u>	<u>MATURITY DATE</u>	<u>BALANCE</u>
West America Bank	Checking	N/A	\$ 661,906.88
Cash Awaiting Deposit	Checking	N/A	0.00
Petty Cash Fund	Operational	N/A	500.00
Cash in Bank - Café Fund	Checking	N/A	11,989.16
Café Change Fund	Operational	N/A	500.00
<b>TOTAL</b>			<b><u>\$ 674,896.04</u></b>

## Restricted Earnings

**DISTRICT AUXILIARY SERVICES FOUNDATION**  
**SCHEDULE of TEMPORARILY RESTRICTED EARNINGS**  
**For the Period July 1, 2018 to September 30, 2018**

NAME	BALANCE 7/1/2018	RECEIPTS 7/01/18 to 9/30/2018	DISBURSE 7/01/18 to 9/30/2018	BALANCE 9/30/2018
821110 Abramowicz Family Fund	\$ 386.89			\$ 386.89
841530 Accompanyist Fund	635.75			635.75
841340 Alumni Association	2,716.86			2,716.86
841520 Art Fund	3,511.82			3,511.82
841510 Art History	(345.05)			(345.05)
841450 Athletic Department Fund	6,776.44		2,443.94	4,332.50
841550 Blair Memorial Career Tech	1,303.00			1,303.00
821130 Blanckenburg, Bernice	1,700.59			1,700.59
821120 Blanckenburg Library Fund	4,725.63			4,725.63
841110 Brereton Creative Writing Fund	5,368.66			5,368.66
821140 Bumpy Camp	(819.79)			(819.79)
841680 Campaign Support	3,739.87			3,739.87
841660 Ceramics Visiting Artist Fund	138.50			138.50
821290 Charlup, Janice/Bernard Fund	3,287.11			3,287.11
846130 Civic Engagement Fund	6,177.44			6,177.44
841420 CJTC Fund	2,049.50			2,049.50
841360 Culinary Arts	1,000.00			1,000.00
Donations - In Kind	-			-
821100 Doud, Jess Enhancement Fund	51,632.54		4,777.34	46,855.20
Festival Napa Valley	-	8,930.00	7,150.61	1,779.39
Fire Emergency Relief Fund	37,911.38			37,911.38
821150 Fisher, Richard & Helen	381.81			381.81
841700 FKCE Funds	750.00			750.00
821160 General Endowment Fund	2,888.20			2,888.20
Henry, James B. Family	-			-
541590 HEOC	8,188.94			8,188.94
HTCM	(9,223.03)	27,840.64	34,202.93	(15,585.32)
821180 Italian Cultural Fund	-			-
Instructional Equipment Fund	-			-
833010 Leggett, Jack Memorial	652.84			652.84
841380 Library Fund	100.00			100.00
Makers Lab	(2,306.25)			(2,306.25)
821190 McCleary, Robert/Barbara Lib. Fund	987.65			987.65
821200 McPherson Fund	6,887.03			6,887.03
841170 Mesa Program Fund	1,945.24			1,945.24
841500 Music, Instrumental	14,477.73			14,477.73
841490 Music, Vocal	10,284.78			10,284.78
841390 Native American Memorial Fund	3,257.00			3,257.00
851210 NSTMA Fund	1,500.00		1,700.00	(200.00)
846190 NV Writers Conference	63,880.24	1,573.95	345.02	65,109.17
841640 NVC Continuing Projects	42,491.68			42,491.68
841690 NVC Cooking School General Fund	200.00			200.00
846150 NVC Food Bank	4,697.38			4,697.38
841630 NVC VWT Operating Fund	1,535.00			1,535.00
841540 Production Fund	5,846.46	90.00		5,936.46
821220 PTK Charter Advisor Award	973.22			973.22
841710 Public Outreach Fund	13,499.39		61.57	13,437.82

## Restricted Earnings

841470 Puente Fund	11,928.42		600.00	11,328.42
821300 Rhodes, Belle & Barney Endowment	160,245.55		1,000.35	159,245.20
846200 Rhodes Culinary Fund	2,543.13			2,543.13
821210 Rotary Fund of NVC President	2,959.14		855.00	2,104.14
841650 SBDC	80,293.10			80,293.10
821280 Science Program	384.06			384.06
841560 Shakespeare Fund	8,181.32	5,000.00	5,227.32	7,954.00
841320 Special Gifts (Piano Keys, Rooms, Etc)	13,872.42			13,872.42
846210 Special Projects Fund	31,734.51			31,734.51
841600 STEM Fund	3,009.75			3,009.75
841610 Student Support Services	341.67			341.67
821260 Swan Library Fund	-			-
821230 Teaff Family Endowment	(200.00)			(200.00)
841480 Theater	13,376.83			13,376.83
Veterans Club	1,500.00			1,500.00
821240 Weed, Dorothy Endowment	30,351.23			30,351.23
841260 West America Bank Fund	1,071.83			1,071.83
821250 West, Jessamyn Creative Fund	(3,821.33)			(3,821.33)
841270 Wheatley, David Library Fund	15,013.00			15,013.00
832450 Wilson, Burrell Memorial Fund	8,802.73			8,802.73
<b>TOTAL</b>	<b>\$ 687,379.81</b>	<b>\$ 43,434.59</b>	<b>\$ 58,364.08</b>	<b>\$ 672,450.32</b>

Cafe

**CAFÉ FUND**  
**INCOME STATEMENT**  
**For the Period July 1, 2018 to September 30, 2018**

**REVENUE**

Sales - Café (Food and Drinks)	\$ 56,554.52	
Sales - Catering	10,899.85	
Rental of Other Facilities	1,325.00	
Commissions	120.91	
Recovery of Prior Period Expense		
<b>TOTAL INCOME</b>		<b>\$ <u>68,900.28</u></b>

**EXPENDITURES**

Salaries	30,008.62	
Employee Benefits	3,210.57	
Food & Food Supplies	26,267.17	
Discounts Taken	78.81	
Purchases - Café Food	816.58	
Other Supplies		
Bank Discount Charges	1,185.15	
Equipment		
Cash Over/Short (Net)	218.87	
Other Miscellaneous Expenses	743.40	
<b>TOTAL EXPENDITURES</b>		<b>\$ <u>(62,529.17)</u></b>

<b>ENDING BALANCE</b>		<b>\$ <u><u>6,371.11</u></u></b>
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