

DISTRICT AUXILIARY SERVICES FOUNDATION
SCHEDULE of TEMPORARILY RESTRICTED EARNINGS
For the Period July 1, 2014 to May 31, 2015

NAME	BALANCE 7/1/2014	RECEIPTS 7/01/14 to 5/31/2015	DISBURSE 7/01/14 to 5/31/2015	BALANCE 5/31/2015
Accompanyist Fund	\$ -	\$ 635.75		\$ 635.75
Alumni Association	-	3,234.89	432.00	2,802.89
Art Fund	-	4,201.82	810.00	3,391.82
Art History	-	1,106.02		1,106.02
Athletic Department Fund	-	43,924.98	23,736.76	20,188.22
Blair Memorial Career Tech	-	1,355.00	52.00	1,303.00
Blanckenburg, Bernice	-	593.25		593.25
Brereton Creative Writing Fund	-	6,021.81	653.15	5,368.66
Campaign Support	-	3,739.87		3,739.87
Ceramics Visiting Artist Fund	-	1,238.50		1,238.50
Charlup, Janice/Bernard Fund	-	7,687.52	3,760.98	3,926.54
CJTC Fund	-	3,299.50		3,299.50
Culinary Arts		1,000.00		1,000.00
itions - In Kind	-	4,728.49	4,728.49	-
id, Jess Enhancement Fund	-	49,018.08	17,380.02	31,638.06
Fisher, Richard & Helen		197.78		197.78
FKCE Funds		1,250.00	1,000.00	250.00
Henry, James B. Family		303.59		303.59
HEOC	-	7,088.94		7,088.94
Italian Cultural Fund		524.73		524.73
Instructional Equipment Fund	-	849.03	408.24	440.79
Library Fund	-	315.33		315.33
McPherson Fund	-	15,482.22	7,425.65	8,056.57
Mesa Program Fund	-	1,945.24		1,945.24
Music, Instrumental	-	4,658.70		4,658.70
Music, Vocal	-	14,197.96		14,197.96
Native American Memorial Fund	-	3,257.00		3,257.00
NV Writers Conference	-	34,063.93	75.00	33,988.93
NVC Continuing Projects	-	92,799.10	21,703.56	71,095.54
NVC VWT Operating Fund	-	1,400.00		1,400.00
Production Fund	-	4,302.54		4,302.54
PTK Charter Advisor Award	-	505.76	505.76	-
Puente Fund	-	7,115.89	1,447.42	5,668.47
Rhodes, Belle & Barney Endowment		59,737.28	378.00	59,359.28
des Culinary Fund	-	1,664.25		1,664.25
JC	-	18,109.19	4,060.00	14,049.19

CAFÉ FUND
INCOME STATEMENT
For the Period July 1, 2014 to May 31, 2015

REVENUE

Sales - Café Food	\$ 147,326.24
Sales - Drinks	50,396.07
Sales - Catering	4,380.16
Rental of Other Facilities	975.00
Commissions	1,314.87
Cash Over	43.74
Transfer from Café	8,353.37

TOTAL INCOME**\$ 212,789.45****EXPENDITURES**

Salaries	\$ 62,184.72
Employee Benefits	6,261.00
Food & Food Supplies	17,578.06
Purchases - Café Food	98,833.85
Other Supplies	6,613.79
Bank Discount Charges	694.93
Cash Short	59.60
Other Miscellaneous Expenses	182.73

TOTAL EXPENDITURES**\$ (192,408.68)****ENDING BALANCE****\$ 20,380.77**

**NAPA VALLEY COLLEGE
DISTRICT AUXILIARY SERVICES FOUNDATION
BALANCE SHEET
For the Period Ending May 31, 2015**

ASSETS

CURRENT ASSETS

Cash	\$ 579,283.39	
Accounts Receivable	159,857.64	Schedule 1
Accounts Receivable - PayPal	6,210.00	
Prepaid Expense	583.33	
Due from Napa Valley College - Unrestr.	30,079.56	
TOTAL ASSETS	<u>\$ 776,013.92</u>	

LIABILITIES and FUND BALANCE

LIABILITIES

Due to Other Funds - Revolving, Trust	\$ 2,120.44	
Accounts Payable -	-	
Due to Napa Valley College - Unrestr.	250,000.00	
Sales Tax Payable	1,169.92	
TOTAL LIABILITIES	<u>\$ 253,290.36</u>	

FUND BALANCE

Operating Unrestricted Fund	\$ 138,431.26	
Temporarily Restricted Earnings	<u>384,292.30</u>	Schedule 2
TOTAL FUND BALANCE	\$ 522,723.56	
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 776,013.92</u>	

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

	CURRENT YEAR			BUDGET YEAR		
	July 1, 2014 to February 28, 2015					
	RESTRICTED	UNRESTRICTED	TOTAL	RESTRICTED	UNRESTRICTED	TOTAL
<u>INCOME</u>						
<u>ANCILARY SERVICES</u>						
Bookstore	\$ -	\$ 151,291.88	\$ 151,291.88	\$ -	\$ -	\$ -
Café (Schedule 3)	-	20,380.77	20,380.77	-	-	-
Garden	-	-	-	-	-	-
Canteen	-	-	-	-	-	-
NVC Estate Wines	-	-	-	-	-	-
TOTAL ANCILARY SERVICES	\$ -	\$ 171,672.65	\$ 171,672.65	\$ -	\$ -	\$ -
<u>PUBLIC/PRIVATE PARTNERSHIPS</u>						
MOU'S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-
Contracts	-	-	-	-	-	-
TOTAL PUBLIC/PRIV PTNRSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FACILITIES RENTAL</u>						
PAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Napa Broadcasting	-	-	-	-	-	-
Admirals Baseball League	-	-	-	-	-	-
Mt. Veeder Lease	-	-	-	-	-	-
Menlo Lease	-	-	-	-	-	-
Other One-Time Rentals	-	-	-	-	-	-
TOTAL FACILITIES RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>GRANTS & CONTRACTS/ CONTRACT ED</u>						
Contract Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Rate Income	-	97,862.32	97,862.32	-	-	-
Other Contract Income	-	-	-	-	-	-
TOTAL GRANT/CONTRACT ED	\$ -	\$ 97,862.32	\$ 97,862.32	\$ -	\$ -	\$ -

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

	CURRENT YEAR			BUDGET YEAR		
	July 1, 2014 to February 28, 2015			July 1, 2014 to June 30, 2015		
	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>TOTAL</u>	<u>RESTRICTED</u>	<u>UNRESTRICTED</u>	<u>TOTAL</u>
<u>DONATIONS/PRIVATE GIFTS</u>						
Donations	\$ 149,798.47		\$ 149,798.47	\$ -	\$ -	\$ -
Donations - Other	-	1,129.00	1,129.00	-		
Transfer from NVC Foundation	339,270.11		339,270.11	-		
In-Kind Gifts	4,728.49		4,728.49	-		
Fundraising Income	-			-		
TOTAL DONATIONS/PRIVATE GIFTS	\$ 493,797.07	\$ 1,129.00	\$ 494,926.07	\$ -	\$ -	\$ -
<u>INCOME - OTHER</u>						
Commissions	\$ -			\$ -	\$ -	\$ -
Interest Income	-			-		
TOTAL OTHER INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL INCOME	\$ 493,797.07	\$ 270,663.97	\$ 764,461.04	\$ -	\$ -	\$ -

EXPENDITURES

OPERATING ADMIN EXPENSE

Classified Admin Salary	\$ -	\$ 9,953.40	\$ 9,953.40	\$ -	\$ -	\$ -
Employee Benefits	-	4,205.08	4,205.08	-		
Part-Time Hourly Wages	-	2,043.69	2,043.69	-		
Bank Service Charges	-	4,151.80	4,151.80	-		
Conferences/Seminars/Retreat	-	900.00	900.00	-		
Dues & Memberships	-	250.00	250.00	-		
Employment Agency Services	-	1,390.80	1,390.80	-		
Insurance	-	35.70	35.70	-		
Investment Property Expense	-	12,968.95	12,968.95	-		
Maintenance Contracts	-			-		
Printing and Publication	-			-		
Supplies	-	59.39	59.39	-		
Other Miscellaneous	-	936.20	936.20	-		
TOTAL ADMIN EXPENSE	\$ -	\$ 36,895.01	\$ 36,895.01	\$ -	\$ -	\$ -

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

	CURRENT YEAR			BUDGET YEAR		
	July 1, 2014 to February 28, 2015			July 1, 2014 to June 30, 2015		
	RESTRICTED	UNRESTRICTED	TOTAL	RESTRICTED	UNRESTRICTED	TOTAL
<u>RESTRICTED EXPENDITURES</u>						
Temporarily Restricted Funds	\$ 109,504.77	\$ -	\$ 109,504.77	\$ -	\$ -	\$ -
Fundraising Expense	-		-			
Community Relations Expense	-		-			
TOTAL RESTRICTED EXPENDITURES	\$ 109,504.77	\$ -	\$ 109,504.77	\$ -	\$ -	\$ -
OTHER EXPENDITURES						
Admin Fee - Endowed Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Fee - Non-Endowed Funds						
Restr Expenditures - Endowed Funds						
Transfer to NVC General Fund		250,000.00	250,000.00			
TOTAL OTHER EXPENDITURES	\$ -	\$ 250,000.00	\$ 250,000.00	\$ -	\$ -	\$ -
TOTAL ALL EXPENDITURES	\$ 109,504.77	\$ 286,895.01	\$ 396,399.78	\$ -	\$ -	\$ -
EXCESS of INCOME over EXPENDITURES	\$ 384,292.30	\$ (16,231.04)	\$ 368,061.26	\$ -	\$ -	\$ -

**NAPA VALLEY COLLEGE
DISTRICT AUXILIARY SERVICES FOUNDATION
SCHEDULE of CASH in BANK
As of May 31, 2015**

	<u>TYPE/ITEM</u>	<u>MATURITY DATE</u>	<u>BALANCE</u>
West America Bank	Checking	N/A	\$ 566,594.23
Cash in Bank - Café Fund	Checking	N/A	11,989.16
Café Change Fund	Operational	N/A	700.00
TOTAL			<u>\$ 579,283.39</u>