

**UP VALLEY FAMILY CENTERS  
OF NAPA COUNTY  
FINANCIAL STATEMENTS  
JUNE 30, 2018 and 2017**

**UP VALLEY FAMILY CENTERS  
OF NAPA COUNTY  
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JUNE 30, 2018 and 2017**

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Up Valley Family Centers of Napa County  
St. Helena, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Up Valley Family Centers of Napa County (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

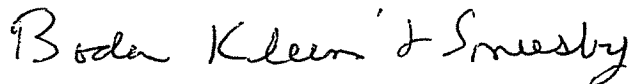
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Up Valley Family Centers of Napa County as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statements of expenses by program area on pages 15 and 16 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



BODEN KLEIN & SNEESBY  
Certified Public Accountants  
Roseville, California

October 1, 2018

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Statements of Financial Position**  
**June 30, 2018 and 2017**

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	<b>Assets</b>	
	<u>2018</u>	<u>2017</u>
Current assets:		
Cash and cash equivalents	\$ 1,089,128	\$ 793,649
Pledges receivable	144,803	27,250
Grants receivable	448,818	143,937
Prepaid expenses	<u>17,216</u>	<u>16,337</u>
Total current assets	1,699,965	981,173
Property and equipment, net	38,836	32,674
Pledges receivable, non-current	220,200	37,153
Investments	<u>673,476</u>	<u>588,983</u>
<b>Total Assets</b>	<u><u>\$ 2,632,477</u></u>	<u><u>\$ 1,639,983</u></u>
	<b>Liabilities and Net Assets</b>	
Current liabilities:		
Accounts payable	\$ 2,650	\$ 200
Accrued expenses	53,463	\$ 30,244
Agency funds	<u>55,642</u>	<u>-</u>
Total current liabilities	<u>111,755</u>	<u>30,444</u>
Net assets:		
Without donor restrictions		
Board designated reserve	673,476	588,983
Undesignated	<u>1,038,384</u>	<u>856,595</u>
Total without donor restrictions	1,711,860	1,445,578
With donor restrictions	<u>808,862</u>	<u>163,961</u>
Total net assets	<u>2,520,722</u>	<u>1,609,539</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 2,632,477</u></u>	<u><u>\$ 1,639,983</u></u>

See notes to financial statements.

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Statements of Activities**  
**For the Years Ended June 30, 2018 and 2017**

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<b><i>Net Assets Without Donor Restrictions</i></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Support and Revenue:		
Grants and contributions	\$ 2,059,446	\$ 1,579,726
Special events	122,359	87,573
Donated facilities	<u>25,333</u>	<u>22,000</u>
Total support	2,207,138	1,689,299
Investment return, net	34,493	36,319
Earned revenue	133,635	2,771
Net assets released from restrictions	<u>99,376</u>	<u>124,249</u>
Total support and revenue without donor restrictions	<u>2,474,642</u>	<u>1,852,638</u>
Expenses:		
Program services	1,851,260	1,308,640
Fundraising	188,803	161,214
General and administrative	<u>168,297</u>	<u>175,295</u>
Total expenses	<u>2,208,360</u>	<u>1,645,149</u>
Increase in net assets without donor restrictions	<u>266,282</u>	<u>207,489</u>
<b><i>Net Assets With Donor Restrictions</i></b>		
Grants and contributions	744,277	135,711
Net assets released from restrictions	<u>(99,376)</u>	<u>(124,249)</u>
Increase in net assets with donor restrictions	<u>644,901</u>	<u>11,462</u>
Change in net assets	911,183	218,951
Net assets, beginning of year	<u>1,609,539</u>	<u>1,390,588</u>
<b>Net assets, end of year</b>	<b><u><u>\$ 2,520,722</u></u></b>	<b><u><u>\$ 1,609,539</u></u></b>

See notes to financial statements.

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2018**

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	<u>Program Services</u>	<u>Fundraising</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	\$ 927,779	\$ 119,413	\$ 111,185	\$ 1,158,377
Outside services	272,897	18,747	15,719	307,363
Emergency grants	192,421	-	-	192,421
Employee benefits	127,592	6,698	9,461	143,751
Payroll taxes	79,129	10,785	10,843	100,757
Rent	50,473	1,699	1,022	53,194
Miscellaneous	18,204	9,929	689	28,822
Telephone and internet	25,856	945	699	27,500
Staff training	24,153	718	2,360	27,231
Office expenses	18,064	2,787	2,233	23,084
Program materials	20,929	968	34	21,931
Food for programs	17,830	2,136	108	20,074
Specialized program services	17,687	-	-	17,687
Depreciation	11,630	1,939	1,939	15,508
Insurance	12,093	979	(541)	12,531
Printing and copying	8,596	3,545	75	12,216
Mileage	9,890	477	677	11,044
Accounting	-		9,311	9,311
Workers comp insurance	5,150	433	575	6,158
Direct fundraising	-	4,760	-	4,760
Janitorial	3,110	184	1,002	4,296
Field trips	3,346	-	-	3,346
Postage and shipping	1,541	1,181	601	3,323
Utilities	1,906	133	155	2,194
Dues and subscriptions	984	347	150	1,481
<b>Total Expenses</b>	<u><u>\$ 1,851,260</u></u>	<u><u>\$ 188,803</u></u>	<u><u>\$ 168,297</u></u>	<u><u>\$ 2,208,360</u></u>

See notes to financial statements.

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2017**

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	<u>Program Services</u>	<u>Fundraising</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	\$ 672,021	\$ 78,727	\$ 111,376	\$ 862,124
Outside services	229,918	11,438	12,775	254,131
Employee benefits	98,212	1,876	11,864	111,952
Payroll taxes	50,528	6,060	17,763	74,351
Emergency grants	48,476	-	-	48,476
Rent	43,917	1,865	1,684	47,466
Direct fundraising	-	46,557	-	46,557
Miscellaneous	16,395	6,609	3,270	26,274
Telephone and internet	22,455	951	1,368	24,774
Specialized program services	23,836	-	-	23,836
Staff training	18,359	206	928	19,493
Depreciation	12,328	2,221	2,221	16,770
Food for programs	12,035	161	679	12,875
Program materials	11,807	119	211	12,137
Insurance	9,723	912	323	10,958
Printing and copying	8,035	1,037	71	9,143
Accounting	-	-	8,541	8,541
Mileage	6,969	330	334	7,633
Office expenses	5,874	79	398	6,351
Workers comp insurance	4,915	352	504	5,771
Field trips	4,122	-	-	4,122
Dues and subscriptions	3,011	499	313	3,823
Janitorial	3,148	287	282	3,717
Utilities	1,987	246	241	2,474
Postage and shipping	569	682	149	1,400
<b>Total Expenses</b>	<b><u>\$ 1,308,640</u></b>	<b><u>\$ 161,214</u></b>	<b><u>\$ 175,295</u></b>	<b><u>\$ 1,645,149</u></b>

See notes to financial statements.



**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2018 and 2017**

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	<u>2018</u>	<u>2017</u>
Cash flows from operating activities:		
Cash received from grants, contributions and special events	\$ 2,454,236	\$ 1,850,231
Interest and dividends received	<u>34,780</u>	<u>22,728</u>
	2,489,016	1,872,959
Cash paid to vendors and employees	<u>(2,091,856)</u>	<u>(1,622,756)</u>
Net cash provided by operating activities	<u>397,160</u>	<u>250,203</u>
Cash flows from investing activities:		
Purchase of equipment	(21,670)	-
Proceeds from sale of marketable securities	76,322	18,802
Purchase of marketable securities	<u>(156,333)</u>	<u>(89,788)</u>
Net cash (used) in investing activities	<u>(101,681)</u>	<u>(70,986)</u>
Net increase in cash and equivalents	295,479	179,217
Cash and equivalents, beginning of year	<u>793,649</u>	<u>614,432</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><b>\$ 1,089,128</b></u>	<u><b>\$ 793,649</b></u>

See notes to financial statements.

(1) **Organization and Significant Accounting Policies**

**Organization**

Up Valley Family Centers of Napa County (Organization) was originally incorporated in July 2001 as a non-profit corporation. The Organization's mission is to provide guidance, support and resources in the community, in the home and for the individual, so that everyone can achieve a better life. The Organization's primary purpose is to assist in improving family access to health care and social services in Calistoga and St. Helena, California and the surrounding communities, providing youth development/mentoring, providing early learning programs for families with young children, and providing parent education. The Organization is funded primarily through local government and community grants.

**Significant Accounting Policies**

(a) *Basis of presentation*

The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America on the accrual basis of accounting; revenues and gains are recognized when earned, and expenses and losses are recognized when incurred. The Organization's financial statements are presented in conformity with Accounting Standards Codification (ASC) 958-205, *Not-For-Profit Entities – Presentation of Financial Statements* updated for AU 2016-14. In accordance with ASC 958, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

(b) *Cash and equivalents*

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents, unless held for long-term purposes.

(c) *Investments*

Investments are stated at fair market value.

(d) *Property and equipment*

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is recorded using the straight-line method over lives ranging from five to forty years.

(e) *Revenue recognition*

Contributions are recognized in full when received or unconditionally pledged, in accordance with ASC 958-605, *Not-For-Profit Entities – Revenue Recognition*. All contributions are considered available for unrestricted use unless specifically restricted by donors for future periods or specific purposes. Donor-restricted amounts are reported as increases in net assets with donor restrictions. Net assets

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Notes to Financial Statements**

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with donor restrictions become unrestricted, and are reported in the statement of activities as net assets released from restrictions, when the time restrictions expire or the contributions are used for the restricted purpose.

(f) *Pledges and Grants*

Unconditional promises to give are recorded at their fair value. Conditional promises to give are not included as support until the conditions are substantially met.

(g) *Donated Services*

Donated services are recognized as contributions, if the services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Volunteers have made contributions of time to the Organization's programs. These contributed services do not meet the criteria for recognition and, accordingly, are not recognized in the accompanying financial statements.

(h) *Income taxes*

The Organization operates as a nonprofit public benefit organization and has received exempt status under Section 501(c)(3) of the Internal Revenue Code and the California Revenue and Taxation Code section 23701(d) and has no unrelated business income tax.

The Organization adopted the accounting principles related to accounting for uncertainty in income taxes (as described under ASC 740-10), and has determined that there is no material impact on the financial statements at June 30, 2018. With some exceptions, the Organization is no longer subject to U.S. federal and state income tax examinations by tax authorities for years prior to 2014.

(i) *Use of estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(j) *Functional allocation of expenses*

The costs of providing program services has been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Notes to Financial Statements**

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(k) *Fair value measurements*

Asset and liabilities measured at fair value are recorded in accordance with ASC 820, *Fair Value Measurement and Disclosures*, which clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, ASC 820 establishes a three-tier value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

Level 1 Inputs - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2 Inputs - Inputs other than quoted prices in active markets that is observable either directly or indirectly.

Level 3 Inputs - Unobservable inputs in which there is little or no market data, which require us to develop our own assumptions.

(2) **Pledges and Grants Receivable**

Pledges receivable are deemed collectible therefore no allowance has been provided for. The non-current portion is due within five years.

Grants receivable are unsecured, non-interest bearing and due within one year. No allowance for uncollectible grants has been recorded for June 30, 2018 as all grants receivable are deemed collectible.

(3) **Investments**

The Organization's investments subject to *ASC 820, Fair Value Measurement and Disclosures*, are classified as Level 1 investments as follows:

	2018	2017
Mutual Funds:		
Bond funds	\$ 236,739	\$ 227,252
Equity funds	419,721	344,053
Exchange traded funds	17,016	17,678
Total	<u>\$ 673,476</u>	<u>\$ 588,983</u>

Net investment return consists of the following at June 30:

	2018	2017
Interest and dividends	\$ 34,780	\$ 22,728
Realized gain (loss) on sale of securities	3,689	(22,290)
Unrealized gain on securities	793	40,148
Advisory fees	(4,769)	(4,267)
Total	<u>\$ 34,493</u>	<u>\$ 36,319</u>

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Notes to Financial Statements**

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**(4) Property and Equipment**

Property and equipment consist of the following at June 30:

	2018	2017
Furniture and fixtures	\$ 11,556	\$ 11,556
Equipment	92,032	70,362
Website development	5,063	5,063
Leasehold improvements	6,708	6,708
Total	115,359	93,689
Less accumulated depreciation	(76,523)	(61,015)
Property and equipment, net	\$ 38,836	\$ 32,674

**(5) Net Assets with Donor Restrictions**

Restricted net assets consist of the following at June 30:

	2018	2017
Foundation grants	\$ 335,000	\$ 46,559
Service group grants	4,100	-
Corporate grants	19,134	10,000
Individuals	403,388	107,402
Napa Fire	47,240	-
Total	\$ 808,862	\$ 163,961

**(6) Board Designated Reserve**

The Organization's board of directors designated an operating reserve to help ensure the Organization's long-term financial stability and position the Organization to respond to varying economic conditions and changes affecting its financial position and its ability to continuously carry out its mission. The Organization's goal is to maintain the reserve at a minimum of 3 months of operating costs up to 6 months of operating costs. At June 30, 2017, the reserve was approximately 3.7 months of June 30, 2018 budgeted operating costs. At June 30, 2018, the reserve is approximately 4 months of June 30, 2019 budgeted operating costs.

**(7) Donated Services, Materials, and Facilities**

The Organization received donated facilities with a value of \$25,333 and \$22,000 for the years ended June 30, 2018 and 2017, respectively. This amount has been included in support and revenue and rent expense in the Statement of Activities.

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Notes to Financial Statements**

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**(8) Retirement Plans**

The Organization has a 401(k) defined contribution retirement plan covering eligible employees. Eligible employees are 18 years of age or older, have one year of service, and have worked a minimum of 1,000 hours. The Organization may make elective contributions to the plan which is determined annually by management. The Organization made contributions in the amount of \$11,239 and \$6,177 for the years ended June 30, 2018 and 2017, respectively.

**(9) Leases**

The Organization leases two facilities in Calistoga. One lease is from the Calistoga Unified School District (District) for \$1 annually which expires June 30, 2034. The lessor may terminate the lease at any time after the first ten years of operation. Upon termination, the District will pay to the Organization an amount based on a formula incorporating the original funds raised and the remaining useful life of the building. This payment will recognize the value of the public contributions received to construct the building used by the Organization. The second lease expires June 30, 2019 with monthly lease payments of \$900.

The Organization leases two facilities under separate leases in St. Helena with both leases expiring in 2020. Monthly lease payments are \$2,400.

Remaining lease payments for all leases are as follows:

<u>Year Ending June 30,</u>	
2019	\$ 39,636
2020	<u>27,996</u>
	<u>\$ 67,632</u>

**(10) Concentration of Credit Risk**

The Organization maintains bank accounts at several financial institutions. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2018, uninsured cash balances totaled \$575,537.

The Organization holds investment securities which are exposed to various risks including interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the Organization's investment account balances and the amounts reported in the statement of financial position.

**UP VALLEY FAMILY CENTERS OF NAPA COUNTY**  
**Notes to Financial Statements**

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**(11) Subsequent Events**

Management has evaluated subsequent events through October 1, 2018, the date on which the financial statements were available to be issued. During this period, the Organization is not aware of any significant recognizable or unrecognizable subsequent events.

**(12) Liquidity**

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2018	2017
Financial assets at June 30,	\$ 2,576,425	\$ 1,590,972
Contractual or donor imposed restrictions:		
Restricted by donor with time or purpose restrictions	(808,862)	(163,961)
Non-current pledges receivable	(220,200)	(37,153)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,547,363</u>	<u>\$ 1,389,585</u>

The Organization is supported by restricted and unrestricted grants and contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(13) **Programs and Services**

The following is a summary of the Organization's programs and services.

*Community Connections:* Guided resource and referrals; drop-in availability; community outreach.

*Health & Wellness:* Counseling referrals, domestic violence assistance, health insurance applications/referrals, drug and alcohol prevention and education.

*Education:* Parent education, school readiness/summer bridge, early literacy programs, parent/child playgroups, youth mentoring groups.

*Economic Success:* Emergency grants for families in crisis, free tax preparation, financial literacy, and employment assistance.

*Immigrant Integration:* Outreach, education and application assistance for citizenship and other immigration benefits including US citizenship classes.

*Senior Services:* Guided referrals, case management, resource fairs, and educational workshops.

During the year ended June 30, 2018, the Organization provided emergency grants and case management services to families affected by the Napa Complex Fires, serving 530 households. Emergency grants were used for assistance with housing stability or relocation, such as security deposits/rental assistance, and for essential support items such as food, transportation, medical bills and/or utility bills.



UP VALLEY FAMILY CENTERS OF NAPA COUNTY  
Statement of Expenses by Program Area  
For the Year Ended June 30, 2018

	Community Connections	Education	Economic Success	Health and Wellness	Immigrant Integration	Senior Services	Total
Salaries	\$ 91,677	\$ 301,120	\$ 209,604	\$ 188,559	\$ 84,541	\$ 52,278	\$ 927,779
Outside services	8,077	27,559	20,034	208,430	5,898	2,899	272,897
Emergency grants	-	-	183,371	522	-	8,528	192,421
Employee benefits	9,834	44,597	29,431	21,680	9,093	12,957	127,592
Payroll taxes	6,442	25,565	20,350	14,299	7,884	4,589	79,129
Rent	6,637	9,989	14,599	10,418	7,767	1,063	50,473
Miscellaneous	3,462	6,460	4,141	3,602	328	211	18,204
Telephone and internet	807	8,552	7,744	4,270	2,695	1,788	25,856
Staff training	302	7,795	4,537	10,630	802	87	24,153
Office expenses	1,457	6,280	5,740	3,760	482	345	18,064
Program materials	1,617	11,697	1,571	3,326	125	2,593	20,929
Food for programs	3,030	3,826	5,328	2,030	917	2,699	17,830
Specialized program services	175	8,065	-	9,322	125	-	17,687
Depreciation	1,938	1,939	1,938	1,938	1,939	1,938	11,630
Insurance	1,761	3,009	1,655	2,319	2,246	1,103	12,093
Printing and copying	276	1,811	1,762	4,378	317	52	8,596
Mileage	1,103	3,093	2,853	1,390	476	975	9,890
Workers comp insurance	545	2,890	358	508	537	312	5,150
Janitorial	243	1,058	769	673	367	-	3,110
Field trips	-	3,346	-	-	-	-	3,346
Postage and shipping	-	35	1,188	-	318	-	1,541
Utilities	67	680	480	415	264	-	1,906
Dues and subscriptions	125	154	75	345	280	5	984
<b>Total Expenses</b>	<b>\$ 139,575</b>	<b>\$ 479,520</b>	<b>\$ 517,528</b>	<b>\$ 492,814</b>	<b>\$ 127,401</b>	<b>\$ 94,422</b>	<b>\$ 1,851,260</b>

See notes to financial statements.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY  
Statement of Expenses by Program Area  
For the Year Ended June 30, 2017

	Community Connections	Education	Economic Success	Health and Wellness	Immigrant Integration	Senior Services	Total
Salaries	\$ 74,273	\$ 260,554	\$ 75,071	\$ 150,516	\$ 57,541	\$ 54,066	\$ 672,021
Outside services	3,627	21,834	3,217	194,521	3,678	3,041	229,918
Employee benefits	8,744	44,739	4,946	19,793	7,768	12,222	98,212
Payroll taxes	5,868	20,278	4,546	11,646	4,218	3,972	50,528
Emergency grants	-	-	40,544	-	-	7,932	48,476
Rent	5,699	9,745	7,784	8,821	6,710	5,158	43,917
Miscellaneous	476	5,718	2,436	7,696	33	36	16,395
Telephone and internet	1,047	8,952	1,815	5,881	1,626	3,134	22,455
Specialized program services	-	19,436	1,500	2,900	-	-	23,836
Staff training	791	1,022	293	13,886	2,261	106	18,359
Depreciation	2,221	2,222	1,219	2,222	2,222	2,222	12,328
Food for programs	1,305	4,224	1,125	1,471	419	3,491	12,035
Program materials	1,528	6,167	785	2,331	307	689	11,807
Insurance	512	3,455	1,112	1,540	1,992	1,112	9,723
Printing and copying	444	2,572	1,104	3,211	618	86	8,035
Mileage	395	2,049	1,071	2,355	669	430	6,969
Office expenses	66	2,626	1,516	1,246	264	156	5,874
Workers comp insurance	813	2,711	71	509	393	418	4,915
Field trips	-	4,097	-	-	-	25	4,122
Dues and subscriptions	569	312	313	912	592	313	3,011
Janitorial	421	1,088	403	680	556	-	3,148
Utilities	227	714	460	295	291	-	1,987
Postage and shipping	19	37	444	49	-	20	569
<b>Total Expenses</b>	<b>\$ 109,045</b>	<b>\$ 424,552</b>	<b>\$ 151,775</b>	<b>\$ 432,481</b>	<b>\$ 92,158</b>	<b>\$ 98,629</b>	<b>\$ 1,308,640</b>

See notes to financial statements.