



Napa Valley College District Auxiliary Services Foundation

Auxiliary Organization Annual Report

2024/2025

December 16, 2025



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District Auxiliary Services Foundation

Annual Report - 2024/2025

A report to the Board of Directors and the Superintendent/President of Napa Valley Community College District.

Board of Directors

James Reeves – Chair, Assistant Superintendent / Vice President,
Dr. Alejandro Guerrero - Vice Chair, Assistant Superintendent / Vice President
David Prince – Treasurer, Senior Manager, Accounting
Bruce Ketron – Director, Napa Valley College Foundation Board Appointee
Kyle Iverson – Director, Napa Valley College Governing Board Appointee

Introduction & Purpose of the Annual Report

This report will describe operations and finances, as required by Board Policy and Administrative Procedures

Per NVCCD BP/AR 3600 – Auxiliary Organizations and *Title 5....* "An annual report shall be submitted to the Board of directors of the auxiliary organization and to the Superintendent/President within six months of the close of the fiscal year. The report shall include, but is not limited to:

- All financial statements required to be filed with the California Community Colleges Chancellor's Office
- A comparison of budgeted and actual expenditures (Appendix A)
- A description of major accomplishments of the organization
- A description of improvements proposed for the operation of the organization."

Legal

[Education Code Section 72670 et seq.](#)

[Title 5 Sections 59250 et seq.](#)

NVC

[BP 3600 - Auxiliary Organizations](#)

[AP 3600 - Auxiliary Organizations](#)

Why an Auxiliary Services Organization?

Opportunities for Revenue and Efficiency

- To provide the fiscal means and the management procedures that allow the District to carry on educationally related activities not normally funded by State apportionment.
- To eliminate the undue difficulty that would otherwise arise under the usual governmental budgetary, purchasing and other fiscal controls except as expressly prohibited by the Education Code or Title 5, or the District's procedures; or
- To provide fiscal procedures and management systems that allow effective coordination of the auxiliary activities with the District in accordance with sound business practices.
- To be a highly visible conduit for individuals or entities to direct resources in a way that ensures donor intentions are fulfilled.

Allowable Auxiliary Services, Programs, & Functions for California Community Colleges

Auxiliary organizations may be recognized and established by the Board of Trustees to perform services, programs and functions which are an integral part of the community college educational programs.

The following supportive services and specified programs have been determined to be appropriate and the board has established programs at NVC in most eligible areas.

1. Student association or organization activities.
2. Bookstores.
3. Food and campus services.
4. ~~Student union programs;~~
5. Facilities and equipment, including parking.
6. Loans, scholarships, grants-in-aid.
7. Alumni activities.
8. ~~Supplementary health services.~~
9. Gifts, bequests, devises, endowments, and trusts; and
10. Public relations programs and activities to build public support for the District.
11. Workshops, conferences, institutes and federal and specially funded projects.



Programs

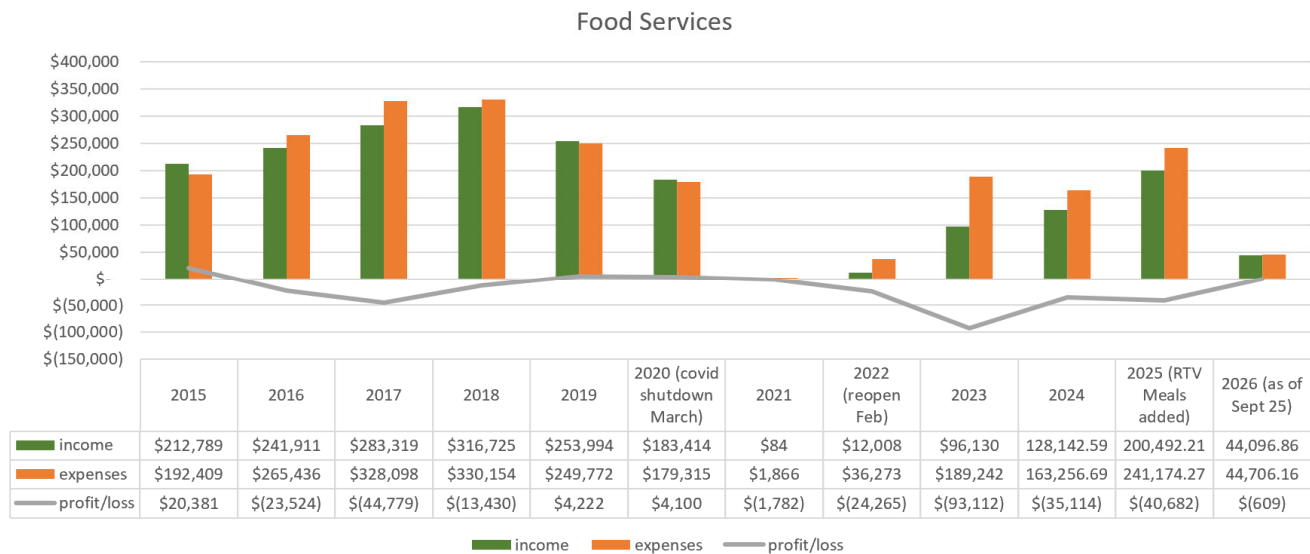
Active Programs to advance NVC goals are broken into five primary areas with some degree of crossover.

	Sample Programs	How they supports the Mission and goals	Source of revenue	Approx Annual Net <u>Program</u> Revenue Value/\$'s	Approx Annual Net <u>Auxiliary</u> Revenue Value/\$'s
1	Campus Services				
	Food Services (excluding Winery/VWTF), Print Services, Bookstore Contract, Employment Services	Student success and financial goals.	Sales, Commission, Administrative Fees	\$79,000	\$79,000
2	Events & Fundraising				
	Performing Arts Center, Viva Mariachi, Napa Valley Writers Conference, Student Life/Clubs/ASNVC, 43 Program Specific Restricted Funds (balance \$427,000)	Community relations, campus climate, and financial goals.	Sales, Gifts, Grants, Administrative Fees	\$225,000	\$25,000 (plus pilot position funding \$65,000)
3	Training Centers & Community Services				
	Healthcare Training Center, Hospitality Training Center, Criminal Justice, Trips & Tours	Enrollment, community relations, and, financial goals.	Enrollment Fees, Administrative Fees	\$12,000	\$41,000
4	Co-Promotional/Facilities Rental Contract Management				
	Festival Napa Valley, Asian American Film Festival, Blue Note, International Wine Educators	Campus climate, advancement and, financial goals.	Commission, Rent, In-Kind Sponsorship Benefits	\$240,000 + in-kind (\$180,000)	\$24,000
5	Napa Valley College Foundation Non-Scholarship Fund Management MOU				
	16 Program Specific Restricted Funds (balance \$325,000)	Financial goals	Pass through endowment earnings	\$125,000	\$0

Campus Services

Directly supporting student success and college operations, Food Services, Print Services, and Employment Services programs are operated by the department of Enterprise & Enterprise Services. Also included in this area is management of a third party Bookstore operation contract with Follett, Inc.

Food Services includes the NVC Café & Catering and, since Fall of 2024, the River Trail Village Dinner program. The Café & Catering program has operated at a loss that has averaged \$22,500 per year for the last 11 years. The Café is the primary source of food on campus and is supported by the District as permitted by the Operating Agreement. Covid and reduced on-campus instruction have had an impact and an overhaul of menu and staffing was initiated in 24/25.



Print Services refers to operation of the NVC Print Shop to serve faculty, staff, and students. A planned expansion to serve off campus customers, local agencies and non-profits is supported by an adopted Business Plan and pending e-commerce software launch. An RFP was planned in 24/25 for release in 25/26 to replace equipment and implement online ordering.

Employment Services is a growing campus service that was reorganized as a formal program in 23/24. Employment Services Gross Revenue/Admin Reimbursement was approximately \$6,200 in 23/24 and \$22,368 in 24/25. Total gross payroll grew by \$190,000 from \$232,000 to \$422,000 in 24/25. Some administrative fees increased in 25/26 from 10% to 15%.

Bookstore Contract Management includes coordinating the effective operation of the NVC Bookstore for the benefit of faculty and students in support of student success. The bookstore contract provides critical commission income to support DAS and NVC. The Bookstore is also a key source of food and branded merchandise on campus.

Zero Textbook Cost (ZTC) and Open Educational Resources (OER) programs, in addition to Covid impacts, have reduced commission revenues in recent years. Follett Discover, a new course materials procurement tool, as well as a pending “open access,” or subscription based ,system are expected to

mitigate these losses to some extent. Once exceeding \$200,000 per year prior to 2014, commission revenue has averaged \$50,000 in recent years.



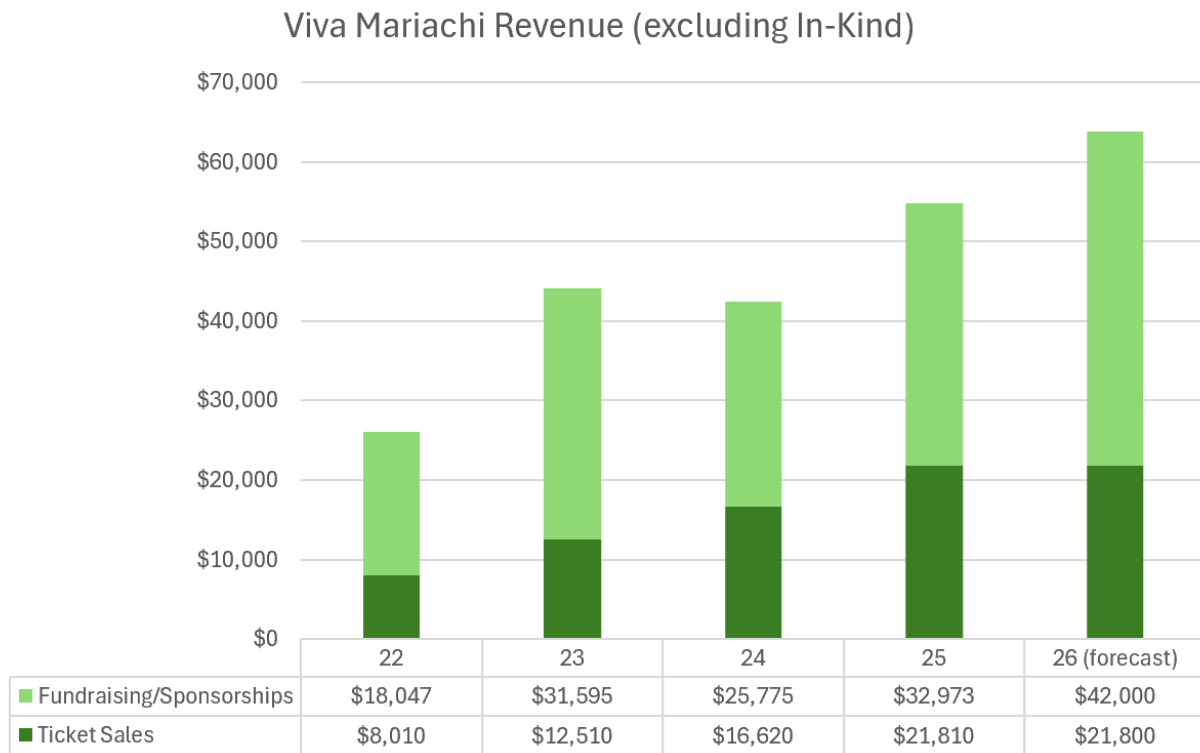
Events and Fundraising

Events and fundraising covers a broad category of activities and programs that are primarily community and campus life focused. From productions in the Performing Arts Center to conferences, Athletics, and student club/government activities, these programs generally have both sales and fundraising components.

Performing Arts Center offerings are produced by the Theater and Music instructional programs and often include a credit curriculum component. Faculty and staff in the PAC also produce co-curricular and community service offerings to foster artistic development. Productions often include free matinee performances for local K-12 schools, many of which are partially funded by grants from NVC partner Festival Napa Valley. Other key partners include Cafeteria Kids, a local children’s theater school, and the di Rosa Center for Contemporary Art.

Ticket sale income is supplemented by grants and gifts to fund productions and learning. Tickets sales have averaged \$95,000 in the last three years following re-opening after Covid. In the same period fundraising provided \$60,000 in supplemental funding and the program had \$144,000 in reserve funds at the end of 24/25.

Viva Mariachi Festivals began as a yearly event in 2019 and held its 5th production in 24/25. The festival is overseen by the Office of Student Affairs and focuses on increasing access to higher education while honoring Mexican traditions and creating a welcoming space for diverse expression on the NVC campus. It is designed to uplift the cultural practices that keep our communities alive, energized, and connected.



[Napa Valley Writers' Conference](#) began as a co-curricular program of NVC over 35 years ago and is now one of the most prestigious annual conferences in the nation. Since 1981, the Napa Valley Writers' Conference has provided literary fellowship and a craft-focused experience among the foothills and vineyards that have made this region famous.

In recent years, annual conference registrations and reading fees have averaged \$100,000 and were \$125,000 in 24/25. Since 2007, fundraising has raised over \$350,000 and averages \$35,000 per year in grants and donations. Like other programs operating costs are often supplemented with fundraising and this averages approximately \$65,000 annually..

[Other Fundraising Programs](#) include more than 35 individual restricted fund account for NVC programs and student clubs. These funds carry forward from year to year and are separate from those funds that DAS manages on behalf of the Napa Valley College Foundation.

Excluding PAC, Mariachi, Napa Valley Writers' Conference and partner fundraising (which are grouped with these other funds on the standard quarterly reports), the programs raised over \$106,000 and expended \$109,000. An additional \$74,000 of in-kind support was also received. The 24/25 starting balance was \$270,000 and the ending balance was \$268,000.

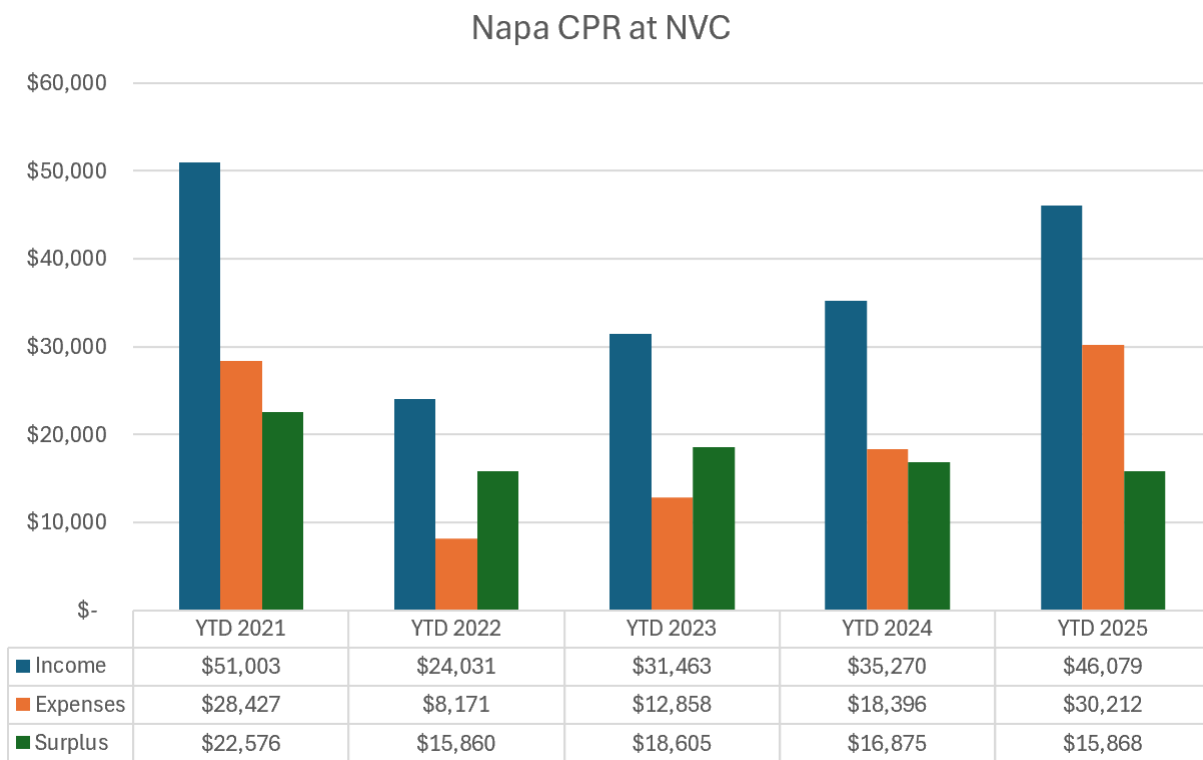
Beginning Balance 24/25	Fund Contributions	In-kind Contributions	Released Funds	Released In-Kind	Ending Balance 24/25
\$269,959.95	\$106,564.59	\$74,211.44	\$(109,227.96)	\$(74,211.44)	\$267,296.58
Balance					

	ACCOUNT NAME	6/30/2025
1	841520 Art Fund	760.92
2	841510 Art History	0.00
3	847180 ASNVC	178.31
4	841450 Athletic Department Fund	7,596.15
5	847010 Barnes & Noble President's Fund	33,625.33
6	841100 Brereton Creative Writing Fund	593.54
7	841680 Campaign Support	3,739.87
8	847030 Cash for College	1,679.60
9	841660 Ceramics Visiting Artist Fund	138.50
10	841420 CJTC Fund	2,049.50
11	847050 Dance Program	1,420.00
12	851200 Donations, Other	1,511.11
13	847220 Emergence Festival	5,787.44
14	841590 HEOC	6,957.19
15	847100 Hospitality Symposium	7,344.40
16	841380 Library Fund	100.00
17	847120 Mesa Program Fund	19,698.22
18	841390 Native American Memorial Fund	3,257.00
19	841472 Classified Appreciation	(0.00)
20	847130 Nursing Club	5,177.79
21	841640 NVC Continuing Projects	43,306.68
22	841690 NVC Cooking School & UVC	758.34
23	846150 Basic Needs Center	23,874.80
24	841630 NVC VWT Operating Fund	2,692.20
25	841710 Public Outreach Fund	2,496.67
26	841470 Puente Fund	14,241.85
27	841650 SBDC	21,695.91
28	841320 Special Gifts (Piano Keys, Rooms, Etc)	16,682.42
29	846210 Special Projects Fund	44.09
30	841600 STEM Fund	1,903.54
31	847150 Student Club Fundraising	13,719.36
32	841610 Student Support Services	341.67
33	847160 Tutoring Program	81.00
34	846110 Veterans' Center/Club	5,103.28
35	847200 Women's Soccer Team	1,556.08
36	847210 Youth Entrepreneurship Award	12,547.55
37	847191 Storm Golf Tournament (added 6/30/25)	5,836.27
TOTAL NON-ENDOWED FUNDS		\$267,296.58

Training Centers & Community Services

These programs are revenue centers that focus on providing workforce training and educational experiences, often for non-traditional student populations. The programs are developed in coordination with NVC faculty and address healthcare, criminal justice, hospitality, wine, food, and travel.

[Napa CPR, aka the Healthcare Workforce Training Center](#) offers training to NVC students in Nursing, EMS and other health occupations instructional programs. The center also offers classes to the general public and provides certification oversight for local agencies including Napa Fire Department, American Canyon Fire Department, and the Veteran's Home in Yountville. In addition to providing this critical institutional and community service, the center generated \$90,000 in revenue in the last 5 years.



The [Hospitality, Wine, and Food Training Center](#) was formalized and launched in 24/25 with a weekly winemaker seminar series that generated revenue and connected NVC's Viticulture & Winery Technology program with local industry leaders to boost institutional prestige in ways that are difficult to value. The inaugural year saw earnings of \$11,000 and \$4,000 in profit. The year also saw the start of a valuable partnership with Women of Winesence, a national organization of women in the industry, that was launched in Fall 25/26.

[Trips & Tours](#) partners with Collette Travel to offer international and national travel educational experiences and generates commission revenue. Commission income averages \$25,000 per year and net earnings have varied from \$5,000 to \$14,000 annually.

Co-Promotional/Facilities Rental Contract Management

NVC has benefited from a valuable relationship with Festival Napa Valley that provides in-kind support and facilities rental related income since 2019. FNV provides a Visiting Artist program for NVC's Theater and Music programs, bussing to NVC for K-12 students to attend free Concerts for Kids, sponsorships & donations to Viva Mariachi and other programs, and program support grants. FNV Festival Napa Valley hosted their 2025 Summer Blackburn Music Academy and Opera Conservatory at NVC and the program is led by a distinguished core faculty from The Frost School of Music at the University of Miami, along with other leading musicians from prominent orchestras and institutions. In 24/25, new relationships with IW Group, Inc. for the Napa Valley Asian American film festival and others were initiated. In 24/25, in-kind and monetary donations from FNV exceeded \$225,000.

Napa Valley College Foundation Non-Scholarship Fund Management MOU

Annually, per a Memorandum of Understanding between DAS and the NVCF, an allocation of endowment earnings are received and managed for the benefit of NVC programs and departments.

	A		B	
				AUDITED
				Prior Year Carryover
	ACCOUNT NAME	Program	Fund Manager	6/30/2025
	FUNDED BY NVCF ENDOWMENT			
1	821120 Blanckenburg Library Fund	Library	Priscilla Mora	\$ 10,858.90
2	821130 Blanckenburg, Bernice	Visual Arts/Photo	Robert Harris	1,282.80
3	821140 Bumpy Camp	Bumpy Camp	James Reeves	985.41
4	821290 Charlup, Janice/Bernard Fund	Photography	Robert Harris	24,733.65
5	821100 Doud, Jess Enhancement Fund	Campus Improvement	Carollee Cattolica	35,987.74
6	821180 Italian Cultural Fund	Student Affairs Clubs	Robin Darcangelo	2,770.26
7	821190 McCleary, Robert/Barbara Lib. Fund	Library	Priscilla Mora	4,430.57
8	821200 McPherson Fund	McPherson Award	Priscilla Mora	21,954.08
9	821300 Rhodes, Belle & Barney Endowment	NV Cooking School	James Reeves	149,259.39
10	821210 Rotary Fund of NVC President	President	Armando Robles	2,287.70
11	821280 Science Program	Science Programs	Chris Farmer	3,102.63
12	821260 Swan Library Fund	Library	Priscilla Mora	4,476.43
13	821240 Weed, Dorothy Endowment	Vocal Music	Robert Harris	61,369.10
14	821250 West, Jessamyn Creative Fund	Writing Contest	Robert Harris	7,575.47
15	821270 Wheatley, David Library Fund	Library	Priscilla Mora	9,100.71
16	832450 Wilson, Burrell Memorial Fund	Photography	Robert Harris	6,102.98
17	TOTAL FUNDED BY NVCF ENDOWMENT			346,277.82

Governance and Oversight

DAS services and auxiliary operations are led by Executive Director Carollee Cattolica, Director of Enterprise & Auxiliary Services. These activities are overseen by a dedicated Board of Directors. The Board provides comprehensive oversight and includes college administrators as well as a member of the NVC Governing Board and Napa Valley College Foundation board of directors.

Major Accomplishments – 2024/2025

- Launched Hospitality, Wine & Food Training Center
- Redesigned Quarterly Financial Report and Budget documents.
- Initiated institutional strategic planning related to auxiliary operations and goals.
- Established budget and position descriptions for program coordinator, audience development and event related duties.
- Launched meal program at River Trail Village.
- Revised Operating Agreement between DAS and NVCCD.
- Established MOU's with NVCCD for Food Services, Event/Partner Contract Management, and other programs.
- Implemented Click & Pay online enterprise & events module for Salesforce CRM – Non Profit Success Pack (NPSP)
- Evaluated resumption of PhotoEye lecture series.
- Evaluated promotional opportunities for the Jessamyn West Writing Contest.
- Implemented re-vamp of Visual Arts, Basic Needs and other program advancement opportunities.
- Migrated Napa Valley Writers' Conference to new Paypal account.
- Completed annual audit and filed state and federal tax returns.
- Welcomed new board member Kyle Iverson as the appointee for the Napa Valley Community College District Board of Trustees following Trustee Jeni Olsens's term.

Proposed Improvements/Goals – 2025/2026:

- Continue institutional strategic planning related to auxiliary operations and goals.
- Launch Print Services to outside customers. See also Proposed Print Shop Budget and Business Plan. (Software implementation dependent)
- Evaluate traditional meal plan and revenue center at River Trail Village.
- Evaluate Upper Valley Center for use as a Conference and Event Center.
- Continue to expand Napa CPR's (Workforce Training Institute program) Training Site Contracts with local agencies, Spanish Language courses, and on-site trainings.
- Continue establishment of MOU's with co-curricular programs based on new Operating Agreement terms and conditions.
- Collaborate on Alumni Association with the Napa Valley College Foundation.
- Restructure Employment Services departments and implement online time-keeping for all departments.
- Establish mandatory training program for DAS employees.
- Finalize unified Training Centers (Workforce Training Institute) marketing plan.

APPENDIX A – Financial Reports of Budget to Actuals

NAPA VALLEY COLLEGE
DISTRICT AUXILIARY SERVICES FOUNDATION
BALANCE SHEET
Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026

A	B	C		D
		AUDITED		
		PRIOR FISCAL YEAR (12 Mos.) 6/30/2025	PRIOR YEAR (3 Mos.) 9/30/2024	CURRENT YEAR (3 Mos.) 9/30/2025
ASSETS				
CURRENT ASSETS				
1	Cash - Schedule 1	\$ 242,921.53	\$ 341,835.05	\$ 63,571.81
2	Accounts Receivable	122,934.69	71,234.14	32,619.66
3	Café - Ending Inventory	9,320.78	7,742.84	9,320.78
4	Due from NVC - Other Funds (Net)	558,278.20	409,497.42	689,319.76
5	TOTAL ASSETS	<u>\$ 933,455.20</u>	<u>\$ 830,309.45</u>	<u>\$ 794,832.01</u>

LIABILITIES and FUND BALANCE

LIABILITIES				
6	Accounts Payable	\$ 78,989.05	\$ 2,372.74	\$ 6,246.09
7	Payroll Payable	-	175.53	750.85
8	Deferred Income (Café Gift Cards)	2,123.79	1,934.00	2,121.09
9	Sales Tax Payable	-	2,592.61	3,371.37
10	Due to NVC-Other Funds (Net)	-	-	-
11	TOTAL LIABILITIES	<u>\$ 81,112.84</u>	<u>\$ 7,074.88</u>	<u>\$ 12,489.40</u>
FUND BALANCE				
12	Operating Unrestricted Fund	\$ 119,584.39	\$ 85,884.73	\$ 113,658.18
13	TemporariPY Restricted Earnings	732,757.97	737,349.84	668,684.43
14	TOTAL FUND BALANCE	<u>\$ 852,342.36</u>	<u>\$ 823,234.57</u>	<u>\$ 782,342.61</u>
15	TOTAL LIABILITIES & FUND BALANCE	<u>\$ 933,455.20</u>	<u>\$ 830,309.45</u>	<u>\$ 794,832.01</u>

NAPA VALLEY COLLEGE
DISTRICT AUXILIARY SERVICES FOUNDATION
SCHEDULE of CASH in BANK (Schedule 1)
Comparison of Prior and Current Fiscal Years

A	B	C		D		E
	TYPE/ITEM	Audited PRIOR YEAR As of June 30, 2024		Audited PRIOR YEAR As of June 30, 2025		CURRENT YEAR - 3 Mos. As of Sept 30, 2025
1	West America Bank	\$	125,660.25	\$	125,660.25	\$ 50,587.64
2	Petty Cash Fund		300.00		300.00	300.00
3	Petty Cash - HCTM		500.00		500.00	500.00
4	Cash in Bank - Café Fund		11,989.16		11,989.16	11,989.16
5	Café Change Fund		171.26		171.26	195.01
TOTAL		\$	138,620.67	\$	138,620.67	\$ 63,571.81

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

**Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026**

A		B		C	D	E	F	G	H
		AUDITED		3 Month Actuals	3 Month Actuals	3 Month Actuals	Prior Year	Current Year	12 Month
		PRIOR YEAR (12 Mos.)		PRIOR YEAR	CURRENT YEAR	Prior Yr/Current	ACTUALS vs FULL	Current Year	BUDGET
		FY 2024-2025		As of Sept 30, 2024	As of Sept 30, 2025	Variances	(C / B)	(D / H)	FY 2025-2026
						(+/-) from	FY 2025-2026	FY 2025-2026	
<u>INCOME</u>									
1	<u>ANCILARY SERVICES</u>								
2	Café (Schedule 3) - Net Balance			\$ (14,382.77)	\$ (609.30)	13,773.47	41%	2%	\$ -
3	Performing Arts - PAC (Schedule 5) - Net Balance			(13,746.50)	(8,496.91)	5,249.59	-	-40%	-
4	Viva Mariachi (Schedule 8) - Net Balance			(565.16)		565.16	-	-	-
5	Storm Golf Tourn. (Schedule 11) - Net Balance			-	2,190.96	2,190.96	-	-	-
6	NV Writers Conference (Schedule 6) - Net Balance			(62,806.30)	-	62,806.30	224%	-	-
7	Concessions - PAC, Sporting Events			-	-	-	-	-	-
8	Foodtruck - Scholar Eats			-	-	-	-	-	-
9	TOTAL ANCILARY SERVICES			(91,500.73)	(6,915.25)	84,585.48			\$0.00
10	<u>PUBLIC/PRIVATE PARTNERSHIPS</u>								
11	Bookstore Contract (Follett)			21,533.97	19,809.15	(1,724.82)	44%	21%	\$ 53,000.00
12	Vending Contract			-		-	-	-	
13	TOTAL PUBLIC/PRIV PTNRSHIPS			21,533.97	19,809.15	(1,724.82)	44%	21%	\$ 53,000.00
14	<u>FACILITIES RENTAL</u>								
15	Napa Broadcasting (In Kind)			-	-	-	-	-	-
16	Festival Napa Valley			37,503.95	-	(37,503.95)	-	0%	44,000.00
17	UVC Conference & Event Center			-	-	-	-	-	
18	Blue Note - Net Balance (Revenue less Exps)			-	-	-	-	-	50,000.00
19	TOTAL FACILITIES RENTAL			37,503.95	-	(37,503.95)			\$ 94,000.00
20	<u>GRANTS & CONTRACTS/ CONTRACT ED</u>								
21	Contract Ed. (Healthcare Workforce Training Center - Schedule 4) - Net Balance			21.97	6,666.90	6,644.93	0%	56%	8,000.00
22	Contract Education (Public Safety) - Schedule 4 - Net Balance			-	-	-	-	-	6,100.00
23	Contract Education (Hospital/Wine & Food Training Ctr) - Schedule 4 - Net Balance			-	2,590.00	2,590.00	-	-	12,000.00
24	Trips & Tours - Net Balance (Revenue less Exps)			(2,947.17)	9,388.62	12,335.79	-21%	94%	30,000.00
25	Arts - Clay Sales - Net Balance (Sales less Exps)			764.92	1,538.37	773.45	-	-	-
26	Employment Services - Net Balance Schedule 9			(17,271.98)	-	17,271.98	-	-	-
27	Festival Napa Valley - Net Balance (Revenue less Exps)			-	-	-	-	-	16,840.00
28	TOTAL GRANT/CONTRACTED			(19,432.26)	20,183.89	38,616.15			\$ 72,940.00
29	<u>DONATIONS/PRIVATE GIFTS</u>								
30	Donations/Restricted Earnings (Schedule 2) Non-In kind			26,610.90	40,604.60	13,993.70	9%	16%	-
31	Donations/Restricted Earnings (Schedule 2) Festival NV In kind			-	-	-	0%	-	-
32	Donations/Restricted Earnings (Schedule 2) In kind			-	-	-	-	-	-
33	Donations - Other			-	-	-	-	-	-
34	Fundraising Income			-	-	-	-	-	-
35	TOTAL DONATIONS/PRIVATE GIFTS			26,610.90	40,604.60	13,993.70			\$ -
36	<u>INCOME - OTHER</u>								
37	Commissions			-	-	-	-	-	-
38	Interest Income			-	-	-	-	-	-
39	Administrative Fees			446.00	11,576.83	11,132.83	1%	-	96,515.00
40	Other Income			-	-	-	-	-	
41	TOTAL OTHER INCOME			446.00	11,578.83	11,132.83	1%	178%	\$ 96,515.00
42	TOTAL ALL INCOME			\$ (24,838.17)	\$ 85,261.22	\$ 110,099.39			\$ 316,465.00

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

**Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026**

A	B	C	D	E	F	G	H
	AUDITED PRIOR YEAR (12 Mos.) FY 2024-2025	3 Month Actuals PRIOR YEAR As of Sept 30, 2024	3 Month Actuals CURRENT YEAR As of Sept 30, 2025	3 Month Actuals Prior Yr/Current Variances (+/-) from	Prior Year ACTUALS vs FULL 12 Months (C / B) FY 2025-2026	Current Year 12 Months (D / H) FY 2025-2026	12 Month BUDGET FY 2025-2026
43							
	EXPENDITURES						
44	OPERATING ADMIN EXPENSE						
45	Salaries \$	28,536.55	38,315.29	\$ (9,778.74)	27%	90%	253,088.00
46	Employee Benefits	13,678.20	11,925.75	1,552.45	31%	70%	111,912.00
47	Contract Education (Workforce Training Institute)	-	-	-	#DIV/0!	-	-
48	Audit Expense	-	-	-	-	-	6,655.00
49	Bank Service Charges	4.18	12.50	(8.32)	1%	0%	500.00
50	Conferences/Seminars/Retreat	-	-	-	-	-	-
51	Dues & Memberships	-	-	-	0%	-	-
52	Employment Agency Services	-	-	-	-	-	-
53	Licenses and Fees	-	-	-	-	-	-
54	Insurance	242.09	-	242.09	-	-	200.00
55	Investment Property Expense	368.45	-	368.45	26%	-	500.00
56	Maintenance Contracts	-	-	-	-	-	-
57	Travel/Transportation	-	-	-	-	-	-
58	Software Fees/Exps	1,624.08	-	1,624.08	-	-	12,000.00
59	Postage	-	-	-	-	-	-
60	Supplies	-	-	-	-	-	-
61	Napa Broadcasting (In Kind)	115.41	36.45	78.96	#DIV/0!	7%	1,000.00
62	Festival Napa Valley (Rent/In Kind)	-	-	-	-	-	-
63	Payroll Fees / Misc	-	-	-	0%	-	-
64	TOTAL ADMIN EXPENSE	15,073.41	292.84	1,277.11	10%	-	500.00
		172,925.12	50,582.83	(4,243.92)			\$ 386,355.00
65	RESTRICTED EXPENDITURES						
66	Temporary/Restricted Funds (Schedule 2)	473,013.30					
67	TOTAL RESTRICTED EXPENDITURES	473,013.30	104,578.14	(60,784.04)	9%	55%	-
68	OTHER EXPENDITURES						
69	Transfer to NYC General Fund	-	-	-	0%	-	-
70	TOTAL OTHER EXPENDITURES	-	-	-			\$ -
71	TOTAL ALL EXPENDITURES	\$ 90,233.01	\$ 155,260.97	\$ (65,027.96)			\$ 386,355.00
72	EXCESS of INCOME over EXPENDITURES	\$ (115,071.18)	\$ (69,999.75)	\$ 45,071.43			\$ (69,900.00)

DISTRICT AUXILIARY SERVICES FOUNDATION
SCHEDULE of TEMPORARILY RESTRICTED EARNINGS (Schedule 2)
Temp Restricted Net Assets

For the Period July 1, 2025 to September 30, 2025 (3 Mos.)

FISCAL YEAR ENDING JUNE 30, 2026

A	B	C	D	E	F	G
ACCOUNT NAME	AUDITED Prior Year Carryover 6/30/2025	Receipts	Restricted Contributions 7/01/25 to 9/30/25 Prgrm Nickname	Restriction Released 7/01/25 to 9/30/25 of Receipts	Current Balance 9/30/2025	
FUNDED BY NVCF ENDOWMENT						
1	821120 Blanckenburg Library Fund	\$ 10,858.90	- Library	\$ (1,850.00)	9,008.90	
2	821130 Blanckenburg, Bernice	1,282.80	- Visual Arts/Photo	-	1,282.80	
3	821140 Bumpy Camp	985.41	- Bumpy Camp		985.41	
4	821290 Charlup, Janice/Bernard Fund	24,733.65	- Photography		24,733.65	
5	821100 Doud, Jess Enhancement Fund	35,987.74	- Campus Improvement	-	35,987.74	
6	821180 Italian Cultural Fund	2,770.26	- Student Affairs		2,770.26	
7	821190 McCleary, Robert/Barbara Lib. Fund	4,430.57	- Library		4,430.57	
8	821200 McPherson Fund	21,954.08	- McPherson Award	-	21,954.08	
9	821300 Rhodes, Belle & Barney Endowment	149,259.39	- Cooking School	(7,867.68)	141,391.71	
10	821210 Rotary Fund of NVC President	2,287.70	- President's Office	(309.45)	1,978.25	
11	821280 Science Program	3,102.63	- Science Programs		3,102.63	
12	821260 Swan Library Fund	4,476.43	- Library		4,476.43	
13	821240 Weed, Dorothy Endowment	61,369.10	- Vocal Music	-	61,369.10	
14	821250 West, Jessamyn Creative Fund	7,575.47	- Writing Contest	-	7,575.47	
15	821270 Wheatley, David Library Fund	9,100.71	- Library		9,100.71	
16	832450 Wilson, Burrell Memorial Fund	6,102.98	- Photography		6,102.98	
17	TOTAL FUNDED BY NVCF ENDOWMENT		-	(10,027.13)	336,250.69	

18	A	ACCOUNT NAME	B Current Balance 6/30/2025	C		D		E Restriction Released 7/01/25 to 9/30/25 of Receipts of Inkind*	F Restriction Released 7/01/25 to 9/30/25 of Inkind*	G Current Balance 9/30/2025
				Receipts	Restricted Contributions 7/01/25 to 9/30/25	Receipts	Inkind*			
19	NON-ENDOWED FUNDS									
19		841520 Art Fund	760.92	-	-	-	-	-	-	760.92
20		847180 ASNVC	178.31	48.23						226.54
21		841450 Athletic Department Fund	7,596.15	-			(238.98)			7,357.17
22		847010 Barnes & Noble President's Fund	33,625.33	-						33,625.33
23		841100 Brereton Creative Writing Fund	593.54							593.54
24		841680 Campaign Support	3,739.87							3,739.87
25		847030 Cash for College	1,679.60							1,679.60

26	841660 Ceramics Visiting Artist Fund	138.50				138.50
27	841420 CJTC Fund	2,049.50				2,049.50
28	847050 Dance Program	1,420.00	40.00			1,460.00
29	851200 Donations, Other	1,511.11	30.00		-	1,541.11
30	847220 Emergence Festival	5,787.44				5,787.44
31	841590 HEOC	6,957.19			-	6,957.19
32	847100 Hospitality Symposium	7,344.40				7,344.40
33	841380 Library Fund	100.00				100.00
34	847120 Mesa Program Fund	19,698.22			(1,500.00)	18,198.22
35	841500 Music, Instrumental See Also Schedule 5	19,907.88			-	19,907.88
36	841490 Music, Vocal - See Also Schedule 5	17,704.47			-	17,704.47
37	841390 Native American Memorial Fund	3,257.00				3,257.00
38	847130 Nursing Club	5,177.79	108.60		-	5,286.39
39	841580 NV Writers Conference - See Also Schedule 6	120,233.91	2,580.00		(59,721.16)	63,092.75
40	841640 NVC Continuing Projects	43,306.68			-	43,306.68
41	841690 NVC Cooking School & UVC	758.34			(758.34)	0.00
42	846150 NVC Food Bank/Basic Needs Ctr	23,874.80	127.20		(447.73)	23,554.27
43	841630 NVC VWT Operating Fund	2,692.20			-	2,692.20
44	841540 Production Fund, PAC (Performing Arts Ctr) - See Also Schedule 5	514.83			-	514.83
45	841710 Public Outreach Fund	2,496.67				2,496.67
46	841470 Puente Fund	14,241.85			-	14,241.85
47	841650 SBDC	21,695.91			-	21,695.91
48	841560 Shakespear Fund See Also Schedule 5	42,189.09	23.00		-	42,212.09
49	841320 Special Gifts (Piano Keys, Rooms, Etc)	16,682.42			-	16,682.42
50	846210 Special Projects Fund	44.09			(5,358.18)	(5,314.09)
51	841600 STEM Fund	1,903.54				1,903.54
52	847150 Student Club Fundraising	13,719.36	176.00		(142.94)	13,752.42
53	841610 Student Support Services	341.67				341.67
54	841480 Theater - See Also Schedule 5	2,380.25	(785.00)		(318.64)	1,276.61
55	847160 Tutoring Program	81.00				81.00
56	846110 Veterans' Center/Club	5,103.28	112.00		(367.62)	4,847.66
57	847190 Viva Mariachi Festival - See Also Schedule 8	11,169.18	5,542.40		(1,831.19)	14,880.39
58	847200 Women's Soccer Team	1,556.08			-	1,556.08
59	847210 Youth Entrepreneurship Award	12,547.55			-	12,547.55
60	847191 Storm Golf Tournament	5,836.27	32,602.17		(23,966.23)	14,472.21
61	846280 Non Cash Donations	(1,200.00)			-	(1,200.00)
62	851200 Festival Napa Valley				-	
63	TOTAL NON-ENDOWED FUNDS	481,396.19	40,604.60		(94,651.01)	427,349.78
64	TOTAL TEMPORARIPY RESTRICTED FUNDS	\$ 827,674.01	\$ 40,604.60		\$ (104,678.14)	\$ 763,600.47

FOOD SERVICES/CAFÉ FUND (Schedule 3)
INCOME STATEMENT & BUDGET
Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026

A		B		C		D	E	F	G	H	I	J	
		AUDITED		AUDITED		2024/2025	Adopted Budget 2024/2025	Adopted Budget 2025/2026	Adopted Revised Budget 2025/2026	YTD - 3 Mos. as of 9/30/25	YTD to PY	YTD to Budget	YTD to Adopted Budget
1	REVENUE												
2	Sales - Café (Food and Drinks)	\$	132,356.15	\$	183,485.12	\$	130,000.00	\$	155,000.00	\$			24%
3	Sales - Catering		1,670.54		1,616.86		7,500.00		7,500.00				64%
4	Commissions		1,030.76		1,913.69		500.00		500.00				54%
5	Discounts Taken		(6,902.66)		(4,204.09)		(4,000.00)		-				
6	Cash Over/(Short)		(12.20)		(7.82)		-		-				
7	River Trail Village Dinner Delivery Program/M meal Plan Admin Fee				17,688.45		-		-				
8	Recovery of Prior Period Expense		-		-		-		60,000.00				
9													
10	TOTAL SALES	\$	128,142.59	\$	200,492.21	\$	134,000.00	\$	198,000.00	\$	44,096.86	22%	26%
11													17%
12													
13													
14	EXPENSES												
15													
16	Food and Supplies (Cost of Goods)	\$	74,655.91	\$	119,464.40	\$	74,200.00	\$	90,000.00		12,324.03	10%	14%
17	Food Supplies		-		-		2,000.00		4,000.00		-		
18	Total Cost of Goods - Food & Food Supplies		74,655.91		119,464.40		76,200.00		94,000.00		12,324.03	10%	13%
19													
20													
21	GROSS PROFIT	\$	53,486.68	\$	81,027.81	\$	57,800.00	\$	104,000.00		56,420.89	70%	35%
22													
23	Operating Expenses												
24	Salaries		75,034.93		94,106.28		80,000.00		85,000.00		26,571.54	28%	31%
25	Employee Benefits		6,373.23		7,447.20		6,000.00		6,000.00		2,279.08	31%	38%
26	Bank Discount Charges		4,339.14		6,929.10		4,500.00		4,500.00		1,738.54	25%	39%
27	Marketing & Advertising		504.99		1,555.13		200.00		200.00		-	0%	0%
28	Office Supplies		500.24		815.33		400.00		400.00		164.29	20%	41%
29	Other Supplies		450.13		1,037.49		400.00		400.00		406.47	39%	102%
30	Cleaning & Laundry		-		-		-		500.00		-		0%
31	Transportation/Lodging		-		-		-		400.00		31.71		8%
32	Phones/Utilities - Other		190.05		-		-		-		-		0%
33	SQUARE/Software Licensing		839.06		1,026.71		100.00		100.00		-		0%
34	Equipment Purchases / Repairs		-		5,994.12		-		-		-		99%
35	Other Misc/Payroll Processing Exps.		369.01		2,798.51		1,200.00		1,200.00		1,190.50	43%	
36													
37	Total Other Operating Expenses	\$	88,600.78	\$	121,709.87	\$	92,800.00	\$	97,800.00		32,382.13	27%	20%
38													
39	TOTAL GOODS & OPERATING EXPENSES	\$	163,256.69	\$	241,174.27	\$	169,000.00	\$	191,800.00	\$	44,706.16	19%	23%
40													18%
41	ENDING BALANCE - SURPLUS/(DEFICIT)	\$	(35,114.10)	\$	(40,682.06)	\$	(35,000.00)	\$	6,200.00	\$	(609.30)	1%	-10%
42	Prior Year Bal Forward		-		(35,114.10)								-87%
43	ENDING BALANCE - SURPLUS/(DEFICIT)	\$	(35,114.10)	\$	(75,796.16)	\$	(35,000.00)	\$	6,200.00	\$			
44													

Healthcare and Public Safety Workforce Training Centers (Schedule 4)
INCOME STATEMENT & BUDGET
Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026

A		B		C		D	E	F	G
Healthcare Workforce Training Center		AUDITED		AUDITED		Adopted Budget 2024/2025	Adopted Budget 2025/2026	Adopted Revised Budget 2025/2026	YTD - 3 Mos. as of 9/30/25
1	REVENUE								
2	Contract Instr Programs	\$	16,994.00	\$	22,002.00	\$	16,000.00	\$ 22,000.00	\$ 5,943.00
3	Comm Serv Fees - Other		15,861.41		21,877.23		20,000.00	20,000.00	5,060.00
4	Instructional Materials Fees		-		-		-	-	-
5	Administrative Reimb.		2,415.00		(7,751.50)		N/A	-	-
6	Administrative Reimb. - Prior Year(s) Adj.		-		-		-	-	-
7									
8	TOTAL SALES & REVENUE	\$	35,270.41	\$	36,127.73	\$	36,000.00	\$ 42,000.00	11,003.00
9	EXPENSES								
10	Salaries	\$	8,141.00	\$	11,337.96	\$	9,500.00	\$ 12,000.00	2,265.00
11	Employee Benefits		593.04		810.05		3,500.00	5,000.00	159.42
12	Other Supplies		-		-		500.00	200.00	-
13	Software Licensing		4,038.36		7,295.03		5,000.00	7,300.00	324.18
14	Instructional Supplies		4,690.72		9,029.45		4,000.00	12,000.00	1,587.50
15	Advertising		932.40		1,739.16		1,000.00	500.00	-
16	Other Miscellaneous Expenses		-		-		500.00	500.00	-
17									
18	TOTAL EXPENSES	\$	18,395.52	\$	30,211.65	\$	24,000.00	\$ 34,000.00	4,336.10
19									
20	NAPA CPR ENDING BALANCE - TRANSFER TO ADMIN	\$	16,874.89	\$	5,916.08	\$	12,000.00	\$ 8,000.00	-
21									
22									
23	ENDING BALANCE - SURPLUS/(DEFICIT)	\$	-	\$	-	\$	-	\$ -	6,666.90
A		B		C		D	E	F	G
		AUDITED							
1	Public Safety Workforce Training Center	2023/2024		2024/2025		Adopted Budget 2024/2025	Adopted Budget 2025/2026	Adopted Revised Budget 2025/2026	YTD - 3 Mos. as of 9/30/25
2	REVENUE								
3	Contract Instr Programs		94.71		30,435.54		16,000.00	13,000.00	-
4									
5	TOTAL SALES & REVENUE	\$	94.71	\$	30,435.54	\$	16,000.00	\$ 13,000.00	-
6	EXPENSES								
7	Salaries	\$	6,072.08	\$	14,623.00	\$	9,500.00	\$ 4,000.00	-
8	Employee Benefits		609.65		1,065.15		3,500.00	1,400.00	-
9	Other Supplies		232.97		-		500.00	200.00	-
10	Instructional Supplies		1,148.70		12.98		5,000.00	-	-
11	Advertising		-		-		-	-	-
12	Administrative Fee		-		-		-	-	-
13	TOTAL EXPENSES	\$	8,063.40	\$	15,701.13	\$	18,500.00	\$ 1,300.00	-
14									
15	CJTC ENDING BALANCE - SURPLUS/(DEFICIT)	\$	(7,968.69)	\$	14,734.41	\$	(2,500.00)	\$ 6,100.00	-
16									

Hospitality, Wine, and Food Training Center (New) Schedule 4 continued

INCOME STATEMENT & BUDGET

Hospitality Training Center

INCOME STATEMENT & BUDGET

Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)

FISCAL YEAR ENDING JUNE 30, 2026

A		B	C	D	E	F	G
AUDITED		AUDITED	AUDITED	Adopted Budget 2024/2025	Adopted Budget 2025/2026	Adopted Revised Budget 2025/2026	YTD - 3 Mos. as of 9/30/25
1	2	3	4	5	6	7	8
REVENUE							
3	NVC Winery		\$ 10,896.90		\$ 5,000.00	\$ 10,000.00	2,590.00
4	NVC Winery - In Kind					5,000.00	-
6	NV Cooking School/Culinary/Food & Wine Enthusiasts				2,500.00	15,000.00	-
7	NVC Cooking School/Culinary/Restaurant				3,500.00		
8	Hospitality						
10	Subtotal				11,000.00	30,000.00	
11							
12	Transfer from Restricted Donations		-		4,000.00	72,000.00	-
13							
14	TOTAL SALES & REVENUE	-	\$ 10,896.90	\$ 15,000.00	\$ 102,000.00		2,590.00
15							
EXPENSES							
16							
17							
18	NVC Winery - Salaries & Benefits				\$ 5,902.00	\$ 25,000.00	-
19	NVC Winery - Food & Food Supplies		3,282.44				
20							
21	NV Cooking School/Culinary - Salaries & Benefits				210.80	45,000.00	-
22	NV Cooking School/Culinary - Food & Food Supplies				2146.75	10,000.00	-
23	NV Cooking School/Culinary - Rentals				7,562.50		
24	Hospitality - Salaries & Benefits						
25							
26							
Other Operating Expenses							
27							
28	Bank Discount Charges						
29	Marketing & Advertising						
30	Office Supplies		459.55				
31	Other Supplies				2,146.75	1,000.00	-
32	SQUARE/Software Licensing				35.00	500.00	-
33	Advertising				5,687.23	500.00	-
34	Equipment Purchases / Repairs						
35	Other Misc/Payroll Processing Exps.						
36	In Kind						
37	Administrative Costs				500.00	5,000.00	-
38	TOTAL EXPENSES	-	\$ 3,741.99	\$ 22,044.28	\$ 90,000.00		-
39							
40	ENDING BALANCE - SURPLUS/(DEFICIT)	-	\$ 7,154.91	\$ (7,044.28)	\$ 12,000.00		2,590.00

PERFORMING ARTS CENTER (Schedule 5)
INCOME STATEMENT & BUDGET
Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026

		A		B		C		D		E		F		G	H	I	J
		AUDITED		AUDITED		2024/2025		Adopted Budget 2024/2025		Adopted Budget 2025/2026		Adopted Revised Budget 2025/2026		YTD - 3 Mos. as of 9/30/25	YTD to PY	YTD to Budget	YTD to Adopted Budget
		2023/2024		2024/2025		2024/2025		2024/2025		2025/2026		2025/2026					
1	REVENUE																
2	Theater Ticket Sales (includes music, theater, and musical theater)	\$	89,466.75	\$	80,030.00	\$	80,030.00	\$	96,624.00	\$	60,000.00	\$	90,000.00	\$	24,575.00	31%	27%
3	Shakespeare Napa Valley Ticket Sales																
4	TOTAL SALES	\$	89,466.75	\$	80,030.00	\$	80,030.00	\$	96,624.00	\$	60,000.00	\$	90,000.00		24,575.00	31%	27%
5	OPERATING EXPENSES																
6	Salaries	\$	42,951.12	\$	97,918.21	\$	97,918.21	\$	97,000.00	\$	97,000.00	\$	137,000.00		23,087.96	24%	17%
7	Employee Benefits		2,716.91		7,850.03		7,850.03		INCL ABOVE		INCL ABOVE		INCL ABOVE				
8	Advertising/Marketing (PAC)		6,179.27		6.87		6.87		12,500.00		5,000.00		5,000.00				
9	Advertising/Marketing (Shakespeare)		-		-		-		-		-		750.00		517.50	0%	0%
10	Web sites maintenance		-		-		-		-		-		1,000.00		-	0%	0%
11	Other Personal Services		653.19		2,205.86		2,205.86		1,500.00		2,000.00		7,750.00		7,750.00	49%	388%
12	Printing		141.67		15,898.30		15,898.30		2,500.00		650.00		650.00		-	-	100%
13	Dues & Memberships/Other Misc. Expenses		200.00		-		-		34,300.00		5,300.00		5,300.00		-	-	-15%
14	Bank Discount Charges		6,298.03		5,235.22		5,235.22		5,000.00		4,000.00		5,000.00		(764.85)	-15%	-15%
15	Other Supplies		-		-		-		-		-		1,000.00		-	-	-
16	Other Rental Expenses		-		-		-		2,000.00		5,000.00		5,000.00		100.00	2%	2%
17	Software License Fees - Arts People/Neone One		-		-		-		5,000.00		5,000.00		5,000.00		-	-	-
18	Other Equipment		-		-		-		-		-		3,000.00		-	-	-
19	Travel & Conference - SNV		-		-		-		-		-		9,500.00		2,381.30	-	-
20	Administrative Fee		15,463.16		9,977.24		9,977.24		12,360.00		9,950.00		9,500.00				
21																	
22																	
23	TOTAL OPERATING EXPENSES	\$	74,603.35	\$	139,091.73	\$	139,091.73	\$	165,810.00	\$	144,900.00	\$	185,950.00	\$	33,071.91	24%	18%
24																	
25	NET OPERATIONS - SURPLUS/(DEFICIT)	\$	14,863.40	\$	(59,061.73)	\$	(59,061.73)	\$	(69,186.00)	\$	(84,900.00)	\$	(95,950.00)	\$	(8,496.91)	14%	9%
26	Transfer From Restricted Funds	\$	-	\$	59,061.73		59,061.73						95,950.00				
27																	
28																	
29	ENDING BALANCE - SURPLUS/(DEFICIT)	\$	14,863.40	\$	-	\$	-	\$	(69,186.00)	\$	(84,900.00)	\$	-	\$	(8,496.91)		
RESTRICTED FUNDS																	
841540	PAC Beginning Balance	\$	5,514.83	\$	5,514.83	\$	5,514.83	\$	5,514.83	\$	23,000.00	\$	514.83	\$	514.83		
	Income																
	Expenses				(5,000.00)												
	Transfer to Operating Fund																
841480	Theater Beginning Balance		71,202.08		47,816.52		47,816.52		50,305.65		50,000.00		2,370.25		2,380.25		
	Income												(785.00)		(785.00)		
	Expenses		(23,385.56)		(17,547.02)		(17,547.02)				9,500.00		(318.64)		(318.64)		
	Transfer to Operating Fund				(27,899.25)												
841480	Music-Vocal Beginning Balance		10,147.55		19,247.59		19,247.59		10,000.00		19,000.00		17,704.47		17,704.47		
	Income				5,000.00		5,000.00		10,000		5,000.00		5,000.00		-		
	Expenses		9,100.04		(6,543.12)		(6,543.12)								-		
	Transfer to Operating Fund																
841500	Music - Instrumental Beginning Balance		21,166.13		19,300.30		19,300.30						19,907.88		19,907.88		
	Income				7,150.70		7,150.70						10,000.00		-		
	Expenses		(1,865.83)		(6,543.12)		(6,543.12)								-		
	Transfer to Operating Fund																
841560	Shakespeare NV Beginning Balance		37,727.02		61,495.10		61,495.10		50,000.00		62,000.00		41,741.58		42,189.09		
	Income										15,000.00		23.00		23.00		
	Expenses		23,768.08		(13,210.40)		(13,210.40)								-		
	Transfer to Operating Fund				(6,543.12)		(6,543.12)		15,000						-		
821240	Dorothy Weed Vocal Music Fund (pass through) Beg Balance		48,192.13		58,632.01		58,632.01				60,000.00		61,368.89		61,369.10		
	Income				9,280.00		9,280.00				10,000.00		9,500.00		-		
	Expenses														-		
	Transfer to Operating Fund		10,439.88		(6,543.12)		(6,543.12)										
	Transfer to Operating Fund							(69,186.00)		(84,900.00)		(95,950.00)			-		
	ENDING BALANCE RESTRICTED FUNDS	\$	212,006.35	\$	143,607.90	\$	143,607.90	\$	71,634.48	\$	168,600.00	\$	72,157.90	\$	142,984.98		

NAPA VALLEY WRITERS CONFERENCE (Schedule 6)
INCOME STATEMENT & BUDGET
Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026

		A		B		C		D		E	F	G	H	I	J
		AUDITED		AUDITED		2024/2025		Adopted Budget 2024/2025		Adopted Budget 2025/2026		YTD -3 Mos. as of 9/30/25		YTD to Budget	
		2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025	2023/2024	2024/2025
1	REVENUE														
2	POETRY/FICTION - Tuition/Registration	\$	71,942.05	\$	121,227.63	\$	112,250.00	\$	141,650.00	\$	141,650.00	\$	15,385.69	13%	11%
3	READING FEES				4,050.00								7,510.00		
4	Legget Scholarship Passthrough Fund						-				1,500.00		2,530.00		
5	Discounts & Scholarships										(12,000.00)				
6															
7	TOTAL SALES	\$	71,942.05	\$	125,277.63	\$	112,250.00	\$	141,650.00	\$	131,150.00	\$	25,425.69	20%	19%
8															
9	OPERATING EXPENSES														
10	Salaries/Staff Stipends	\$	11,250.00	\$	16,168.29	\$	41,500.00	\$	40,000.00	\$	55,664.00	\$	5,875.00	36%	11%
11	Faculty Stipends		139,925.00		24,100.00		55,000.00		45,000.00		65,000.00		72,925.00	303%	112%
12	Transportation, Board, Lodging		24,209.65		21,499.36		27,000.00		30,000.00		28,000.00				
13	Discounts & Scholarships		-		-		11,350.00		24,000.00						
14	Other Supplies		1,657.11		1,920.97		5,000.00		5,335.00		5,335.00		-		
15	Food & Food Supplies		14,080.15		23,790.33		25,500.00		25,300.00		25,300.00		8.68	0%	0%
16	Advertising / Promotional		3,807.61		1,478.55		11,435.00		5,000.00		5,000.00		397.45	27%	8%
17	PR Taxes/Benefits & Misc. Expenses		2,751.71		12,904.97		3,000.00		5,000.00		4,336.00		946.81	7%	19%
18	Postage/Mailing		38.76		105.60		-		400.00		400.00		-		
19	Rentals		1,801.90		1,255.29		-		0.00		7,000.00		2,386.64	47%	40%
20	Conference/Travel		0.00		5,096.70		-		17,165.00		6,000.00		2,547.57	15%	16%
21	Administrative Fee		10,195.91		16,549		14,225.00				15,965.00				
22															
23	TOTAL OPERATING EXPENSES	\$	208,717.80	\$	124,869.48	\$	194,010.00	\$	197,200.00	\$	218,000.00	\$	85,087.15	68%	39%
24															
25	NET OPERATIONS - SURPLUS/(DEFICIT)	\$	(136,775.75)	\$	408.15	\$	(91,760.00)	\$	(55,550.00)	\$	(86,850.00)	\$	(59,661.46)		
26															
27	Transfer to/from Restricted Donations	\$	108,753.62	\$	-	\$	83,160.00	\$	57,000.00	\$	86,850.00		59,661.46		
28															
29	ENDING BALANCE - SURPLUS/(DEFICIT)	\$	(28,022.13)	\$	408.15	\$	1,400.00	\$	1,450.00	\$	-	\$	-		
30															
31	PRIOR YEAR SURPLUS / (DEFICIT)	\$	78,302.55	\$	50,280.42							\$	50,688.57		
32															
33	Ending Operating Fund Balance	\$	50,280.42	\$	50,688.57							\$	50,688.57		
RESTRICTED FUNDS															
841580	NVWC Beginning Balance	\$	159,923.16	\$	80,841.30	\$	101,275.72	\$	130,000.00	\$	171,180.38	\$	120,233.91		
	Income		29,671.76		40,216.61		30,000.00		30,000.00		30,000.00		2,580.00		
	expenses		(108,753.62)		(824.00)				(57,000.00)		(86,850.00)		(59,700)		
	Transfer To Operating Fund Transfer From Legget for Scholarships				-								(59,661.46)		
ENDING BALANCE RESTRICTED FUNDS		\$	80,841.30	\$	120,233.91	\$	131,275.72	\$	103,000.00	\$	114,330.38	\$	63,092.75		
COMBINED OPERATING & RESTRICTED FUNDS		\$	131,121.72	\$	170,922.48							\$	113,781.32		

DONATION ACTIVITY 841580	2,580.00
READING FEES	7,510.00
POETRY/FICTION	15,385.69
	25,475.69
	0.10
Prior JE	2,547.57
JE - Admin.Fees	2,547.57
	(0.00)

Administrative Overhead (Schedule 7)

INCOME STATEMENT & BUDGET

Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)

FISCAL YEAR ENDING JUNE 30, 2026

A	B	C	D	E	F	G	H	I	J
	AUDITED	AUDITED							
	2023/2024	2024/2025	Adopted Budget 2024/2025	Adopted Budget 2025/2026	Adopted Revised Budget 2025/2026	YTD - 3 Mos. as of 9/30/25	YTD to PY	YTD to Budget	YTD to Adopted Budget
1	INCOME								
2									
3	\$	29,866.84	\$	63,103.90	\$	55,000.00	\$	88,515.00	11,490.33
4		-							-
5									88.50
6		73,194.42		89,191.37		111,500.00			-
7	Pilot Position - Sponsorship Programs Contributions								
8									
9	\$	103,061.26	\$	152,295.27	\$	-	\$	166,500.00	386,675.00
10									11,578.83
11	EXPENDITURES								
12									
13									
14									
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MISC PROGRAMS (NEW PAGE) Schedule 7
 INCOME STATEMENT & BUDGET
 Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
 FISCAL YEAR ENDING JUNE 30, 2025

A	B	C	D	E	F	G	H	I	J
	AUDITED	AUDITED	Adopted Budget 2024/2025	Adopted Budget 2025/2026	Adopted Revised Budget 2025/2026	YTD - 3 Mos. as of 9/30/25	YTD to PY	YTD to Budget	YTD to Adopted Budget
1	INCOME - FACILITIES/CONTRACT MANAGEMENT								
2	Rental of Other Facilities - Bookstore Contract Management	\$ 48,992.17	\$ 50,521.34	\$ 68,000.00	\$ 53,000.00	19,809.15	39%	29%	37%
3	Rental of Other Facilities - Fest.NV	11,688.00	36,047.54	25,000.00	44,000.00				
4	Rental of Other Facilities - Napa Broadcasting			in-kind \$4000	in-kind				
5	Rental of Other Facilities - Blue Note				115,000.00				
6	Rental of Other Facilities - AAFB				TBD				
7	Rental of Other Facilities - WEC/Conference				TBD				
8	EXPENSES - FACILITIES/CONTRACT MANAGEMENT								
9	Festival Napa Valley Direct Expenses	\$ 1,744.70	\$ 1,456.41	\$ 1,500.00	\$ 16,840.00	-			
10									
11									
12									
13	Surplus/Deficit	\$ 58,935.47	\$ 85,112.47	\$ 91,500.00	\$ 195,160.00				
14									
15									
16	INCOME Trips & Tours Community Services Program	\$ 25,794.01	\$ 17,988.48	\$ 30,000.00	\$ 40,000.00	11,458.80	64%	38%	29%
17									
18	EXPENSES Trips & Tours	\$ (11,535.06)	\$ (13,909.58)	\$ (10,000.00)	\$ (10,000.00)	(2,070.18)	15%	21%	21%
19									
20	Surplus/Deficit	\$ 14,258.95	\$ 4,078.90	\$ 20,000.00	\$ 30,000.00				
21									
22									
23	TOTAL TRANSFER TO ADMINSTRATIVE OVERHEAD	\$ 73,194.42	\$ 89,191.37	\$ -	\$ 225,160.00				
24									
25									
26	INCOME - Misc Instructional Support Visual Arts - Clay Sales	\$ 5,301.50	\$ 5,759.99	\$ -	\$ 6,000.00	1,612.50	28%		27%
27									
28	EXPENSES Clay Sales	\$ (5,464.06)	\$ (5,759.99)	\$ -	\$ -				
29									
30	Transfer to Visual Arts	\$ (162.56)	\$ -	\$ -	\$ 6,000.00	(74.13)			-1%
31									
ENDING BALANCE						30,736.14			

Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026

[illegible]

Employment Services (Schedule 9)

INCOME STATEMENT & BUDGET

Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)

FISCAL YEAR ENDING JUNE 30, 2026

	A	B		C	D	E	F	G	H	I	J
		AUDITED	AUDITED								
		2023/2024	2024/2025	Adopted Budget 2024/2025	Adopted Budget 2025/2026	Adopted Revised Budget 2025/2026	YTD - 3 Mos. as of 9/30/25	YTD to PY	YTD to Budget	YTD to Budget	YTD to Adopted Budget
1	REVENUE										
2	Contract Invoicing	8,109.20	199,537.92		170,000.00	210,000.00	\$ 78,775.14	971%	46%		38%
3											
4	TOTAL SALES	8,109.20	199,537.92	-	170,000.00	210,000.00	78,775.14	39%	46%		38%
5											
6											
7	OPERATING EXPENSES										
8											
9	Salaries & Taxes	8,109.20	163,240.43		145,000.00	165,000.00	63,813.04	39%	44%		39%
10	Employee Benefits		13,929.53		INC.	26,000.00	10,579.88	76%			41%
11											
12	TOTAL OPERATING EXPENSES	8,109.20	177,169.96	-	145,000.00	191,000.00	74,392.92	42%	51%		39%
13											
14	NET OPERATIONS - SURPLUS/(DEFICIT)	-	22,367.96	-	25,000.00	19,000.00	4,382.22	20%	18%		23%
15											
16	Transfer to DAS Administrative Overhead	-	22,367.96		25,000.00	19,000.00	4,382.22				
17											
18	ENDING BALANCE - SURPLUS/(DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

Print Services (Schedule 10)

INCOME STATEMENT & BUDGET

Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)

FISCAL YEAR ENDING JUNE 30, 2026

		A		B		C	D	E
				AUDITED		AUDITED	Adopted Budget 2024/2025	Adopted Budget 2025/2026
				2023/2024		2024/2025	2024/2025	2025/2026
1	REVENUE							
2	Print Services to NVC			63,145.00		63,915.04	45,000.00	60,000.00
3	Print Services to Non-NVC			-		-	5,000.00	5,000.00
4								
5	TOTAL SALES			63,145.00		63,915.04	50,000.00	65,000.00
6								
7								
8	OPERATING EXPENSES							
9	Salaries			88,836.00		88,836.00	88,000.00	88,000.00
10	Employee Benefits			49,804.66		51,062.28	42,000.00	42,000.00
11	Printing Supplies: Reproduction Svcs			17,905.95		20,266.52	25,000.00	23,000.00
12	Office/Other Supplies			151.81		148.69	1,000.00	1,000.00
13	Computer Software License			0.00		-	500.00	500.00
14	Outside Repair Services			609.84		1,472.91	2,300.00	2,300.00
15	Other Personal Services			6,503.74		875.00	5,000.00	5,000.00
16	Advertising			0.00		-	1,000.00	1,000.00
17	DAS Administrative Fee			0.00		-	0.00	6,500.00
18								
19	TOTAL OPERATING EXPENSES			163,812.00		162,661.40	164,800.00	169,300.00
20								
21	NET OPERATIONS - SURPLUS/(DEFICIT)			(100,667.00)		(98,746.36)	(114,800.00)	(104,300.00)
22								
23	Transfer From District - Accum.Deficits			100,667.00		98,746.36		104,300.00
24								
25	Ending Operating Fund Balance			-		-		-

STORM CUP (Schedule 11)
INCOME STATEMENT & BUDGET
Comparison of Prior and Current Fiscal Years - PERIOD 3 (as of September 30, 2025)
FISCAL YEAR ENDING JUNE 30, 2026

A		B	C	D	E	F	G
		AUDITED		YTD - 3 Mos. as of	YTD to PY	YTD to Budget	YTD to Adopted
		2024/2025	Adopted Budget 2025/2026	9/30/25			Budget
1	REVENUE						
2	Donations & Sponsorships	-	41,500.00	-			
3	Ticket Sales	-	24,000.00	-			
4	Grants	-	2,500.00	-			
5	TOTAL SALES		68,000.00	-			
6							
7							
8	OPERATING EXPENSES						
9							
10	Salaries		3,000.00	-			
11	Employee Benefits	2,190.96	INCL	-			
12	Food Purchases	-	4,000.00	-			
13	Printing Supplies: Reproduction Svcs	-	250.00	-			
14	Office/Other Supplies	-	3,000.00	2,406.88		80%	
15	Rentals	-	20,000.00	17,583.25		88%	
16	Mailing Services	-	350.00	-			
17	Advertising	-	1,000.00	-			
18	DAS Administrative Fee	-	3,400.00	-			
19							
20	TOTAL OPERATING EXPENSES	(2,190.96)	(35,000.00)	(19,990.13)		57%	
21							
22	NET OPERATIONS - SURPLUS/(DEFICIT)	(2,190.96)	33,000.00	(19,990.13)		-61%	
23							
24	Transfer to Student Housing		33,000.00				
25	ENDING BALANCE - SURPLUS/(DEFICIT)	\$ (2,190.96)	\$ -	(19,990.13)			
26							
27	Transfer From Restricted Funds (Donations)			22,181.09			
28							
29	ENDING BALANCE - SURPLUS/(DEFICIT)		\$	2,190.96			

RESTRICTED FUNDS

847191	Storm Golf Beginning Balance	5,836.27
	Income	32,602.17
	expenses	(1,785.14)
	Transfer to Operating Fund	(22,181.09)
	ENDING BALANCE RESTRICTED FUNDS	14,472.21