



**SPECIAL MEETING  
VALLEJO CITY COUNCIL  
THURSDAY, JUNE 7, 2007  
7:00 P.M.**

**MAYOR**  
Anthony Intintoli,

**CITY COUNCIL**  
Gary Cloutier, Vice  
Gerald Davis  
Tom Bartee  
Hermie Sung  
Stephanie Gom  
Tony Pearsall

**AGENDA**

City Hall  
555 Santa Clara Street  
Vallejo, CA 94590

This AGENDA contains a brief general description of each item to be considered. The posting of the recommended actions does not indicate what action may be taken. If comments come to the City Council without prior notice and are not listed on the AGENDA, no specific answers or response should be expected at this meeting per State law.

Copies of written documentation relating to each item of business on the AGENDA are on file in the Office of the City Clerk and are available for public inspection. Information may be obtained by calling (707) 648-4527, TDD (707) 649-3562, or at our web site: <http://www.ci.vallejo.ca.us/>



Vallejo City Council Chambers is ADA compliant. Devices for the hearing impaired are available from the City Clerk. Requests for disability related modifications or accommodations, aids or services may be made by a person with a disability to the City Clerk's office no less than 72 hours prior to the meeting as required by Section 202 of the Americans with Disabilities Act of 1990 and the federal rules and regulations adopted in implementation thereof.

**NOTICE:** Members of the public shall have the opportunity to address the City Council concerning any item listed on the notice before or during consideration of that item. No other items may be discussed at this special meeting.

**1. CALL TO ORDER**

A. Roll Call

**2. ADMINISTRATIVE ITEMS**

A. Fiscal Years 2007-2008 BUDGET STUDY SESSION:

- Community Based Organizations
- Community Development (Development Services, Redevelopment Agency, Housing, Mare Island)
- Administration (City Manager, City Attorney, Human Resources, Finance)
- Non-departmental Budgets

**PROPOSED ACTION:** No action is required. Information only.

**3. ADJOURNMENT**



COUNCIL COMMUNICATION

Date: June 7, 2007

TO: Mayor and Members of the City Council

FROM: Craig Whittom, Assistant City Manager / Community Development CW
Robert V. Stout, Finance Director RVS

SUBJECT: CONSIDERATION OF PROPOSED ALLOCATION OF GENERAL FUNDS TO COMMUNITY-BASED ORGANIZATIONS IN FY 2007-08

BACKGROUND & DISCUSSION

The City of Vallejo has allocated funds from its General Fund to other agencies and community-based organizations for many years. Again this year, the City's proposed budget includes recommended funding for other agencies and organizations. Historically, during budgets in which the expenditure reductions were included (e.g. reducing staff, eliminating programs) the City has reduced funding to these organizations using varying criteria (e.g. across the board percentage reductions).

In the FY 2007-08 Proposed Budget, staff has divided the allocation of funds into the following two categories:

- 1. Agencies in which the City contracts for civic/municipal services, or in which there is a federal maintenance of effort requirement

These agencies generally administer municipal or civic type services (e.g. animal control, recreation, library). Staff is recommending that these agencies receive funding at the same level as in FY 2006-07 or contracted level. The recommended funding level for these organizations is as follows:

Table with 4 columns: Contracted Service Agencies / Orgs., FY 2006-07 Allocation, Proposed FY 2007-08 Allocation, and FY 2007-08 services. Rows include Solano County Library, Greater Vallejo Recreation District, Benicia Vallejo Humane Soc. - Animal Control, and County of Solano - Animal Sheltering.

			2007-08 funding in Memorandum of Understanding between Solano County cities
Meals on Wheels	16,800	16,800	Allocated CDBG funds. General Fund allocation is consistent with federal maintenance of effort requirement. Serve more than 78,000 meals per year in Vallejo.
<b>Sub-total Contracted Services</b>	<b>1,311,400</b>	<b>1,402,674</b>	

## 2. Community-based organizations

The current year FY 2006-07 Amended Final Budget included \$394,800 for other Community Based Organizations (CBOs). Staff has recommended in the FY 2007-08 Proposed Budget (Pages D 27-28) total funding for these CBOs of \$200,000. In light of the fiscal condition of the City's General Fund, staff is recommending:

- ✓ Approximate 50% reduction in CBO funding from FY 2006-07 level
- ✓ Only CBOs that received funding in FY 2006-07 be considered for funding during FY 2007-08
- ✓ No individual agency receive more than 100% of its FY 2006-07 funding allocation

### *Process*

Staff established the following schedule and process for soliciting funding proposals from community-based organizations that received funding in the current fiscal year:

- a. 4/25 – letters sent to CBOs requesting proposals (see Attachment A for letter and Funding Request Form)
- b. 5/18 – requests to City for funding due from CBOs
- c. 5/18-5/31 – staff review of requests and development of staff recommendation
- d. 6/1 – Staff report to City Council regarding staff recommendation of individual CBO funding
- e. 6/7 – review recommendation with City Council during budget study session
- f. 6/26 – City Council consideration of allocations as part of Final FY 2007-08 Budget

Staff also communicated to the CBOs that the criteria by which staff would evaluate requests would be:

- ✓ Consistency with City Council priorities identified in its February 2007 priority setting meeting (Public Safety and Quality of Life, Economic Development and Infrastructure and Fiscal Stability and Resources)
- ✓ Ability of City funding to leverage other resources.

*Proposals*

Each organization funded in FY 2006-07 submitted a request for FY 2007-08 funding. The funding request proposals of each organization are attached as Attachment B. As the City Council and community is well aware, each of these groups provides a valuable service to the community. Staff has reviewed these requests for funding and recommends the following allocation of funding to CBOs:

**Proposed City of Vallejo Contributions to Other Agencies**

Contracted Service Agencies / Orgs.	FY 06-07			FY 07-08
	Original	Revised	Projected	Proposed
	Budget	Budget	Year end	
Solano County Library	403,200	403,200	403,200	403,200
Greater Vallejo Recreation District	270,500	270,500	270,500	270,500
Benicia Vallejo Humane Soc. - Animal Control	330,900	330,900	330,900	330,900
County of Solano - Animal Sheltering	290,000	290,000	338,911	381,274
Meals on Wheels	16,800	16,800	16,800	16,800
<b>Sub-total Contracted Services</b>	<b>1,311,400</b>	<b>1,311,400</b>	<b>1,360,311</b>	<b>1,402,674</b>

Community-based Organizations	FY 06-07			FY 07-08	% of FY 2006-07 funding
	Original	Revised	Projected	Proposed	
	Budget	Budget	Year end		
Convention & Visitors Bureau	267,500	167,500	167,500	67,000	40%
Florence Douglas Senior Center	68,600	68,600	68,400	47,880	70%
Community Arts Foundation	65,000	65,000	65,000	45,500	70%
Police Athletic League	33,000	33,000	33,000	13,200	40%
Naval & Historical Museum	30,200	30,200	30,200	21,140	70%
Vallejo Symphony	15,700	15,700	15,700	0	Recommended at zero based on elimination of City funding for 4th of July activities.
Youth & Family Services	10,000	10,000	10,000	4,000	40%
Chamber of Commerce (4th of July parade)	5,000	5,000	5,000	0	0%
<b>Sub-total Community Based Orgs.</b>	<b>495,000</b>	<b>395,000</b>	<b>394,800</b>	<b>198,720</b>	
<b>Total All Other Agencies</b>	<b>1,806,400</b>	<b>1,706,400</b>	<b>1,755,111</b>	<b>1,601,394</b>	

As stated above, each of the organizations provides important services to the community. As reflected in the proposals all of these groups provide services that are in some way aligned with

City Council priorities. The proposed reductions attempt to allocate smaller reductions (30%) from current year levels to those groups to whom City funds are most important at leveraging additional investment in their organization. The allocation is staff's best effort to recommend a fair allocation of \$200,000, but staff recognizes this is not formula based and any reduction of funding of these groups will have service consequences. Additional allocations to restore funding to FY 2006-07 levels or above those levels would require either the identification of additional revenue increases or expenditure reductions elsewhere in the budget.

**RECOMMENDATION**

City Council provides staff direction regarding proposed allocation for inclusion in the FY 2007-08 Final Budget to be returned to the City Council for consideration on June 26, 2007.

**ALTERNATIVES CONSIDERED**

Staff considered the elimination of funding for community-based organizations in light of the City's fiscal condition. This alternative was rejected due to the importance of these organizations to the community.

City Council can consider alternatives ranging from full funding at 2006-07 levels to reduction of funding in its entirety to the agencies.

**ENVIRONMENTAL REVIEW**

Not applicable.

**PROPOSED ACTION**

Provide input to staff regarding allocation of FY 2007-08 funding to community based organizations. The City Council will consider a final allocation to community based-organizations in the adoption of a final budget at its meeting on June 26, 2007.

**DOCUMENTS ATTACHED**

Attachment A - Letter to Community based organizations and Funding Request Forms

Attachment B - Requests for FY 2007-08 funding

B-1 - Vallejo Community Arts Foundation

B-2 - Vallejo Convention & Visitors Bureau

B-3 - Vallejo Naval & Historical Museum

B-4 - Vallejo Police Athletic League

B-5 - Vallejo Senior Citizens Council (Florence Douglas Senior Center)

B-6 - Vallejo Symphony

B-7 - Youth & Family Services

**CONTACT:** Craig Whittom, Assistant City Manager / Community Development  
707-648-4579 / [cwhittom@ci.vallejo.ca.us](mailto:cwhittom@ci.vallejo.ca.us)

ATTACHMENT A



**CITY OF VALLEJO**

COMMUNITY DEVELOPMENT DEPARTMENT

555 SANTA CLARA STREET • P.O. BOX 3068 • VALLEJO • CALIFORNIA • 94590-5934 • (707) 648-4579  
www.ci.vallejo.ca.us • FAX (707) 648-4426

April 25, 2007

Sent by E-mail (Original to follow by US Mail)

Mr. Mike Browne  
Vallejo Convention and Visitor's Bureau  
495 Mare Island Way  
Vallejo, California 94590

Dear *Mike* Mr. Browne:

City of Vallejo staff is currently preparing the Proposed Fiscal Year 2007-2008 Budget for consideration by the City Council. Again this year, the City's proposed budget will include recommended funding for other agencies and organizations. In light of the City's current fiscal condition, staff will recommend to the City Council that the following agencies in which the City contracts for services, or in which there is a federal maintenance of effort requirement, receive funding at the Fiscal Year 2006-2007 or contracted level: Solano County Library, Greater Vallejo Recreation District, Benicia Vallejo Humane Society - Animal Control, County of Solano - Animal Sheltering and Meals on Wheels. This funding will be recommended in the Fiscal Year 2007-2008 Proposed Budget at approximately \$1.4 million.

The current Fiscal Year 2006-2007 Amended Final Budget (page B-29) included \$394,800 for other Community Based Organizations (CBO's). Staff will recommend to the City Council that the total funding for CBO's be reduced to \$200,000 in Fiscal Year 2007-2008. Staff will also recommend only CBO's that received funding in Fiscal Year 2006-2007 be considered for funding during Fiscal Year 2007-2008 and that no individual agency receive more than 100% of its Fiscal Year 2006-2007 funding allocation. Staff will make specific recommendations to the City Council regarding funding for each organization as a component of the following schedule and process:

- a. 4/25 – letters sent to CBO's requesting proposals
- b. 5/18 – requests to City for funding due from CBO's
- c. 5/18-5/31 – staff review of requests and development of staff recommendation re: proposed allocation of CBO funding
- d. 6/1 – Staff report to City Council regarding staff recommendation of individual CBO funding
- e. 6/7 – review recommendation to City Council during study session
- f. 6/19 or 6/26 – City Council consideration of allocations as part of final Fiscal Year 2007-2008 Budget

Mr. Mike Browne  
April 25, 2007  
Page 2

As you are aware, the City Council will approve the total level of funding for all outside agencies and organizations and specific line item allocations for each organization in its final Fiscal Year 2007-2008 Budget. Staff will make recommendations for the City Council's consideration during its budget deliberations.

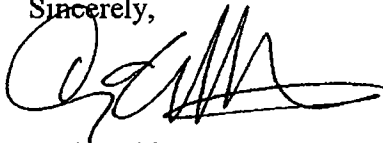
The criteria by which staff will evaluate requests will be: consistency with City Council priorities identified in its February 2007 priority setting meeting (Public Safety and Quality of Life, Economic Development and Infrastructure and Fiscal Stability and Resources), program delivery (clients / customers served) and ability of City funding to leverage other resources.

Please complete the attached form and return five (5) copies to my attention by 5:00 p.m., Friday, May 18, 2007.

The services provided by CBO's are very important. We value your support and cooperation as we face our fiscal challenges and opportunities to enhance the community together.

Feel free to contact me at (707) 648-4579 or [cwhittom@ci.vallejo.ca.us](mailto:cwhittom@ci.vallejo.ca.us) if you have any questions.

Sincerely,



Craig Whittom  
Assistant City Manager/Community Development

cc: Mayor and City Council  
Joseph Tanner, City Manager  
Robert Stout, Finance Director  
Susan Mayer, Assistant Finance Director

Attachment – FY 2007-08 CBO Funding Request Form

**City of Vallejo**  
**Community Based Organizations**  
***FY 2007-08 Funding Request Form***

Organization: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

Contact: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

**A. Financial Information**

1. City Funding: 2004/05 \_\_\_\_\_; 2005/06 \_\_\_\_\_; 2006/07 \_\_\_\_\_  
 Total Budget: 2004/05 \_\_\_\_\_; 2005/06 \_\_\_\_\_; 2006/07 \_\_\_\_\_

2. What are your projected non-City funding sources in FY 2007-08

<u>Source of funds</u>	<u>Estimated Amount</u>
<b>Total</b>	

3. How would City funding in FY 2007-08 impact your organization's ability to obtain additional funding from other sources and deliver additional services to the community?
4. Please submit a copy of your most recent annual financial statements







## **Attachment B**

### **Requests for FY 2007-08 funding**

- B-1 - Vallejo Community Arts Foundation
- B-2 - Vallejo Convention & Visitors Bureau
- B-3 - Vallejo Naval & Historical Museum
- B-4 - Vallejo Police Athletic League
- B-5 - Vallejo Senior Citizens Council (Florence Douglas Senior Center)
- B-6 - Vallejo Symphony
- B-7 - Youth & Family Services

## **Attachment B-1**

Vallejo Community Arts Foundation

**City of Vallejo**  
**Community Based Organizations**  
***FY 2007-08 Funding Request Form***

Organization: Vallejo Community Arts Foundation

Address: 3467 Sonoma Blvd., Suite 10 City: Vallejo Zip: 94590

Contact: Celeste Smeland Title: Executive Director

Telephone #: 707-648-4035 Fax: 707-648-4096 E-mail: celeste@vallejoarts.org

**A. Financial Information**

1. City Funding: 2004/05 \$ 75,200 ; 2005/06 65,000 ; 2006/07 65,000  
 Total Budget: 2004/05 153,000 ; 2005/06 140,000 ; 2006/07 132,000\*

\* Does not include Empress Grants and Capital Fundraising – All funding from these sources are required to be spent on Theatre construction, FF&E, programs and management for Empress Theatre.

2. What are your projected non-City funding sources in FY 2007-08

<u>Source of funds</u>	<u>Estimated Amount</u>
General Fundraising	\$ 25,000
Program Sponsorship/Education Program	20,000
Fetterly Theatre/Office Rents	15,000
Special Events	5,000
Art Sales	3,000
Other	2,000
<u>Total</u>	<u>\$ 70,000*</u>

\* Does not include Empress Grants and Capital Fundraising – all funding required to be spent on Theatre construction, FF&E, programs and management of Empress Theatre.

*3. How would City funding in FY 2007-08 impact your organization's ability to obtain additional funding from other sources and deliver additional services to the community?*

**a. Staffing**

City funding is essential to the Vallejo Community Arts Foundation because it helps to ensure our ability to maintain a minimum administrative staff necessary to support all fundraising, programming, facility management and community outreach work of the organization.

**b. Empress Theatre Project**

VCAF is currently in the middle of a capital campaign to raise both capital and operational funds for the Empress Theatre. The VCAF Board of Trustees and staff have reduced expenses to a minimum in order to support the Empress Theatre Project for which we are strongly committed. The VCAF staff, with the exception of the Empress Theatre Manager, is all part time. The VCAF Board of Trustees and community leaders have and will continue to volunteer hundreds of hours of work to successfully open and operate the Empress Theatre.

**c. Fundraising**

In the past year, VCAF has successfully raised over \$500,000 for capital improvements needed to restore the Empress Theatre. Additionally, VCAF has raised \$70,000 for our cultural and educational programs, including the Summer Arts Camp for children, Fetterly Gallery exhibitions, and special community events. Maintaining a part-time paid staff to support the very multi-leveled, complex and time consuming efforts of fundraising is essential. The staff also handles all daily administrative, facility management and programming needs of the organization.

**d. Serving the Community**

The Vallejo Community Arts Foundation is integrally involved in the community as an arts advocate and an educational, funding and presenting organization. VCAF serves the community by providing low or no cost quality arts education programs, public forums, gallery exhibitions and special events for children and adults. VCAF operates the Fetterly Playhouse for the Arts, offering it as a community resource for numerous groups to meet, as well as its main purpose of presenting live theater and other performances that highlight the diversity and cultural creativity of Vallejo. We have two resident theater groups: The Vallejo Music Theater and Darkroom Productions.

VCAF is also the leading advocate and coordinating force in bringing together business, arts, and city government leaders to work together to develop recommendations and resources for supporting and promoting the arts in Vallejo.

One of the Vallejo Community Arts Foundation's most important functions for the community is to administer a Re-grant Program to provide municipal funds to local community arts organizations. Selection of these grant recipients is done jointly between

representatives from VCAF Board of Trustees and of the Commission on Arts and Culture. This past year, VCAF distributed \$18,000 in grants to local arts groups representing all disciplines.

## **B. Program Information**

### **1. Program Accomplishments for FY 2006-07**

- **VCAF receives vote of confidence from City leaders**

In October 2006, VCAF received final approval from the Vallejo City Council (by a unanimous vote) to be the non-profit arts organization to manage the Empress Theatre.

- **Launched the Empress Theatre Capital Campaign**

Goal of \$650,000 for capital costs and an additional \$1,200,000 for three years operational expenses; successfully secured a capital grant of \$220,000 from the California Cultural & Historical Endowment (CCHE) and a \$200,000 challenge grant from the Northern California Community Loan Fund (NCCLF). As of May 15, 2007 we have raised nearly \$150,000 towards that challenge grant.

- **Established the Empress Management Group (EMG)**

Fully volunteer management committee consisting of VCAF Trustees and community leaders the EMG oversees all the activities related to the successful renovation and the opening of the restored Empress Theatre.

- **Professional Theatre Management**

Hired a fulltime Theatre Manager to ensure the Empress Theatre will open and be a fully functional performing arts space of the highest caliber for the economic and cultural benefit of the community.

- **Successful Summer Arts Camp for Children ages 7 - 14**

VCAF's Summer Arts Camp 2006 was filled to capacity with an average of 18 children per week. The majority of the children who participate live in Vallejo, with a few from other Solano County cities. The children are representative of the ethnic diversity of Vallejo's population.

Thanks to our generous sponsors VCAF is able to offer full or partial scholarships to all children attending the camp, and to maintain the modest fee of \$25 per week.

Community volunteers are essential to the success of the Summer Arts Camp. In 2006, we were fortunate to have four volunteers who gave a total of 183 hours of work.

- **Presented six major exhibitions at the award winning Fetterly Gallery**

At the Fetterly Gallery we presented six major art exhibitions throughout the year, and during the summer months we featured an evolving art exhibition of children's art

created through our Summer Arts Camp. VCAF strives to present high quality exhibitions of fine art by local, regional and national artists. The Fetterly Gallery was voted "Best of Solano County 2006" by the Times-Herald readers' poll.

Through the exhibitions at the Fetterly Gallery, VCAF aims to promote cross-cultural dialogue between artists and the community, as well as to stimulate artistic discourse amongst artists themselves. On an average, close to 150 people attend the opening receptions for the exhibitions.

### **VCAF/Fetterly Gallery 2006 Exhibition Schedule**

January 21 – March 11

The Art of Living Black 2006 (in collaboration with the Richmond Art Center)

Guest Curator: Leroy Parker

March 25 – April 29

Shooting the Island: Mare Island (Photography)

May 13 – June 24

The Body: Human Figure as Subject

Juried Exhibition with juror Gary Stutler

July 5 – August 12

Summer Arts Camp 2006

An evolving art exhibition of work by children in the Summer Arts Camp

August 19 – September 30

Compressed: Colors Run Through a Press

Monotypes and monoprints by the California Society of Printmakers

Guest curator: Louise Siddons

October 14 – November 30

Filipinos: One Hundred Years in America

Juried exhibition with jurors Julina Togonon and Miro Salazar

December 9, 2006 – January 6, 2007

Small Works: Holiday Exhibition

- **Supporting special community programs through small grants**

VCAF distributed \$18,000 in municipal grants to 15 arts organizations in Vallejo:

- Askari Sowonde Productions
- Darkroom Productions
- Educultural Foundation
- FASS
- Melody Choral Society
- Solano Choral Society
- Sunday Concerts at JFK Library
- Suzuki Strings
- Vallejo Artist Guild
- Vallejo Camera Club



Vallejo Choral Society  
Vallejo Jazz Festival  
Vallejo Music Theatre  
Vallejo Symphony  
Vallejo Naval and Historical Museum

- **Serving our community through the arts**

The Vallejo Community Arts Foundation serves as an “umbrella organization” to small arts groups and special projects, such as the Vallejo Camera Club, Askari Sowonde Productions and Suzuki Strings, to enable them to raise funding and awareness for their programs.

For the seventh consecutive year, VCAF mounted a Fine Art Gallery at the annual Vallejo Jazz, Art & Wine Festival that featured work by Bay Area Artists. Additionally, in 2006 VCAF hosted 20 fine arts booths at the Jazz, Art & Wine Festival.

- **The Fetterly Playhouse – a multi-use venue for the community**

The Fetterly Playhouse for the Arts is an active performing and visual arts center used by numerous arts organizations including the Vallejo Music Theatre, Darkroom Productions, New Song Studio, Askari Sowonde Productions, and many more. VCAF also sponsors events at the Playhouse, such as Kwanzaa.

The Fetterly Gallery is used, free of charge, by many community groups for their monthly meetings and events: Vallejo Symphony, Vallejo Commission on Arts & Culture, Loma Vista Farm, Soroptomist International of Vallejo, and Sierra Club Solano Group to name a few.

The Fetterly Playhouse welcomes approximately 15,000 to 20,000 visitors each year who attend plays, special events, cultural programs and art exhibitions.

***2. Work program for FY 2007-08 if VCAF receives same amount of funding as in FY 2006-07.***

VCAF will be able to continue to offer the same level of cultural and educational programming at the Fetterly Playhouse and Gallery, and to administer a Re-grant program to other arts organizations.

VCAF is committed to going forward with the Empress Theatre capital campaign and to ensure a timely opening of this vital, new performing arts space in historic downtown Vallejo.

***3. Work program for FY 2007-08 if VCAF receives 50% of City funding.***

Most likely, VCAF would severely cut back or possibly close the Fetterly Gallery and we would need to eliminate or put “on-hold” the Re-grant Program. Other cost cutting measures would be considered and implemented by the Board of Trustees.

***4. Impact on VCAF and its programs if no City funding is received.***

This is an extremely perilous time for VCAF, as we have already radically trimmed all our expenses in order to ramp-up for the Empress Theatre Project. Without any City support, the Fetterly Playhouse, Gallery, and most of the community programs would most likely cease to be, and the Empress Theatre Project itself is at risk.

## **ATTACHMENT**

- A. Financial Information - # 4 Copy of most recent annual financial statement.  
June 2006 Balance Statement for close of FY 2005-06.

Important to note: This financial statement does include restricted Empress funds received prior to July 2007 at which time VCAF opened a separate account for the Empress Theatre project to be in effect as of FY 2006-07.

2:02 PM

07/19/06

Cash Basis

Vallejo Community Arts Foundation  
Balance Sheet  
As of June 30, 2006

	<u>Jun 30, 06</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Checking	18,757.94
Money Market CD	27,591.09
Money Market Plus	10,520.05
Total Checking/Savings	<u>56,869.08</u>
Total Current Assets	56,869.08
Fixed Assets	
Acc. Depreciation 00/Various	-74.00
Acc. Depreciation 98	-6,457.00
Acc. Depreciation 99	-1,653.00
Acc. Depreciation/Cooling	-874.00
Acc. Depreciation/Electrical	-463.00
Accumulated Depreciation	-3,236.00
Leasehold Imp. 00/Cooling	17,390.00
Leasehold Imp. 00/Electrical	9,635.00
Leasehold Imp. 00/Various	1,863.00
Leasehold Imp. 98	71,939.00
Leasehold Imp. 99	25,344.00
Total Fixed Assets	<u>113,414.00</u>
<b>TOTAL ASSETS</b>	<u><u>170,283.08</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Rainbow Payables	1,438.49
Total Accounts Payable	<u>1,438.49</u>
Other Current Liabilities	
Payroll Liabilities	2,719.93
Rainbow Cash	-1,642.51
Total Other Current Liabilities	<u>1,077.42</u>
Total Current Liabilities	<u>2,515.91</u>
Total Liabilities	2,515.91
Equity	
Fund Balance	178,497.84
Retained Earnings	17,064.29
Net Income	-27,794.96
Total Equity	<u>167,767.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>170,283.08</u></u>

## **Attachment B-2**

Vallejo Convention & Visitors Bureau



# **VALLEJO**

CALIFORNIA

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CONVENTION & VISITORS BUREAU  
& SOLANO COUNTY FILM OFFICE

## **City of Vallejo Community Based Organizations**

### **FY 2007-2008 FUNDING REQUEST INFORMATION**

**Friday, May 18, 2007**

**Vallejo Convention & Visitors Bureau  
289 Mare Island Way  
Vallejo, CA 94510**

**Contact: Mike Browne, Executive Director**

**Ph: 707.642.3653**

**Fax: 707.644.2206**

**Email: [Mike@VisitVallejo.com](mailto:Mike@VisitVallejo.com)**

**Vallejo Convention & Visitors Bureau  
City of Vallejo – Community Based Organizations  
FY 2007-2008 Funding Request  
May 18, 2007**

**A. Financial Information**

1. See attached Exhibit A – City Funding History
2. See attached Exhibit B – Non-City Funding Sources
3. The amount of city funding for 2007-2008 is critical to the Vallejo CVB's ability to obtain funding from other sources as it demonstrates to the Vallejo Lodging community, who is responsible for collecting the 11% Transient Occupancy Tax (TOT) which goes to the city's general fund, the city of Vallejo's commitment to attract visitors to Vallejo's hotels. It also shows the city's willingness or lack of it to partner with the Lodging community who three years ago requested a Business Improvement District (BID) to further market Vallejo as a destination and build economic development.
4. See attached Exhibit C – Most Recent Annual Financial Statements

**B. Program Information**

1. Program Accomplishments
  - After three years of planning and development, the Vallejo CVB successfully launched a new, state-of-the-art web site with four times the content and a complete one-stop location for visitors and the local community to keep updated and informed about Vallejo.
  - Hotel Occupancy rates, according to Smith Travel Research, through March 2007 are up 26% vs. PY.
  - Transient Occupancy Tax (TOT) through March 2007 is up \$111,650 or 11% for the first time in four years!
  - Business Improvement District (BID) through March, 2007 is up nearly \$500.00 or 3%.
  - Following a new agreement and a new relationship with the Vallejo Chamber of Commerce, the Vallejo CVB successfully completed a transition agreement for financial services as of December 31, 2006 and now operates totally independently from the Chamber.
2. Work Program for FY 2007-2008 – Receive THE SAME amount of city funding received in FY 2006-2007: \$167,500 (SEE EXHIBIT D)
  - No consultant fees (Vallejo Chamber) in FY 2007-2008 but some of it replaced with Bookkeeper position.
  - Continue to operate Visitors Center seven days a week.

- Continue to maintain presence and communication with industry associations:
 

Bay Area Travel Writers	RCMA
CalTia	SYTA
CalSAE	TIA
ESM	WACVB
HSMIAI	IACVB
MPI	PRSA
NTA	SFCVB
- Continue to produce quarterly newsletter and participate in Solano County advertising co-op program, 80on80.com, and a 2-year pilot program to promote special events along the I-80 corridor from Vallejo to Yolo County.
- Continue to Advertise in CA State Visitors Guide, produce and distribute a rack card at CA State Welcome Centers, and in Group Tour Magazine, traditionally all high lead generators for the CVB
- Continue to attend and develop the sports, youth and religious group markets by attending two sports/recreation trade shows, RCMA (church groups) and SYTA (student & youth groups).
- With new web sites capability to collect and build a database, develop new e-newsletter to communicate new travel offers and special events.

3. Work Program for FY 2007-2008 – Receive 50% of the amount of City funding received in FY 2006-2007: \$83,750 (SEE EXHIBIT D)

- Layoff Communications/PR Manager & Film Office Liaison and Membership Coordinator
- Visitors Center remains open Mon-Fri. 8:30 – 5:00 pm and on Sat. & Sun.
- Cut Memberships... Bay Area Travel Writers, CalSAE, HSMIAI, IACVB, MPI, NTA, and PRSA.
- Cut Advertising... Preservation Magazine, 80on80 program, and reduce size of ad for CA State Visitors Guide.
- Reduce distribution/printing of Tourist Times newsletter.

4. Work Program for FY 2007-2008 – Receive 0% of the amount of City funding received in FY 2006-2007. (SEE EXHIBIT D)

- Layoff Sales Manager, Communications/PR Manager and Film Office Liaison, Membership Coordinator and one Visitor Services Specialists.
- Visitors Center remains open Mon-Fri. 8:30 – 5:00 pm and on Sat. & Sun.
- Cut Trade Shows... ESM and FEA.
- Cut Membership Dues... ESM
- Cut CA Conference on Tourism



- In Advertising, reduce by 50% size of ad in CA State Visitors Guide, and cut 80on80 program, Preservation Magazine
- Cut Membership Connections (member mixers), educational seminars for staff.

<b>VALLEJO CONVENTION &amp; VISITORS BUREAU</b>			
<b>FY 2007-2008 Funding Request - Exhibits A &amp; B</b>			
<b>City Funding History &amp; Non-City Funding Sources</b>			
<b>May 18, 2007</b>			
<b>EXHIBIT A - City Funding History</b>			
<b>SOURCE</b>	<b>2004-05 INCOME</b>	<b>2005-06 INCOME</b>	<b>2006-07 INCOME</b>
Transient Occupancy Tax Revenue	375,000	268,500	\$168,500
Member Renewals	23,000	24,000	24,000
New Members	1,600	2,000	2,000
<b>SUB-TOTAL</b>	<b>399,600</b>	<b>294,500</b>	<b>194,500</b>
Business Improvement District (BID) Forecast	221,873	204,312	210,000
<b>TOTAL</b>	<b>\$621,473</b>	<b>\$498,812</b>	<b>\$404,500</b>
<b>EXHIBIT B - Non-City Funding Sources</b>			
<b>Projected Non-City Funding FY 2007-2008</b>			
<b>Source of Funds</b>	<b>Estimated Amount</b>		
Business Improvement District (BID) Forecast	210,000		
Member Renewals	24,000		
New Members	2,500		
<b>TOTAL</b>	<b>\$236,500</b>		

Vallejo Convention & Visitors Bureau  
 Profit & Loss Budget Performance  
 June 2006

	Jun 06	Budget	\$ Over Budget	Jul '05 - Jun 06	YTD Budget	\$ Over Budget	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
0001 - Payable To Others	0.00			4,707.60			
0003 - City of Vallejo	0.00			267,500.00		-1,000.00	268,500.00
0004 - Membership Renewals	2,940.00	2,000.00	940.00	25,993.00	24,000.00	1,993.00	24,000.00
0005 - New Members	0.00	170.00	-170.00	4,200.00	2,000.00	2,200.00	2,000.00
0006 - Promo Material Income	208.78			1,855.84			
0007 - Co-Op Income	0.00			5,384.67			
0016 - Interest Income	100.52			813.37			
0017 - Misc / Other Income	306.90			2,858.99			
0018 - Marine World Ticket Sal	540.00			5,696.00			
0020 - Prior Year Carryover	0.00			0.00			
<b>Total Income</b>	<b>4,096.20</b>	<b>2,170.00</b>	<b>1,926.20</b>	<b>319,009.47</b>	<b>299,343.00</b>	<b>-4,843.00</b>	<b>4,843.00</b>
<b>Expense</b>							
1000 - Payable From Others	0.00			2,610.00			
1003 - CEO's Disc. Fund	320.00	50.00	270.00	739.42	600.00	139.42	600.00
1005 - Website Upgrade/Maintena	330.00	270.00	60.00	3,184.40	2,100.00	1,084.40	2,100.00
1006 - Payroll Expenses							
1008 - Salaried	10,220.92	14,589.00	-4,368.08	135,000.69	137,029.00	-2,028.31	137,029.00
1009 - Hourly	2,240.00			2,240.00			
<b>Total 1006 - Payroll Expenses</b>	<b>12,460.92</b>	<b>14,589.00</b>	<b>-2,128.08</b>	<b>137,240.69</b>	<b>137,029.00</b>	<b>211.69</b>	<b>137,029.00</b>
1007 - Retirement	0.00	308.00	-308.00	2,960.92	3,701.00	-720.08	3,701.00
1010 - Commission	0.00	420.00	-420.00	1,868.50	1,680.00	188.50	1,680.00
1011.1 - Building Insurance	0.00	112.00	-112.00	0.00	1,350.00	-1,350.00	1,350.00
1011 - Management Fees	0.00			40,083.34	50,000.00	-9,916.66	50,000.00
1012 - Insurance							
1013 - D & O Insurance	0.00			1,850.00	1,750.00	100.00	1,750.00
1014 - Workers Comp	185.13	377.00	-191.87	2,797.09	4,531.00	-1,733.91	4,531.00
1017 - Liability Insurance	159.19			1,908.76			
<b>Total 1012 - Insurance</b>	<b>344.32</b>	<b>377.00</b>	<b>-32.68</b>	<b>6,555.85</b>	<b>6,281.00</b>	<b>274.85</b>	<b>6,281.00</b>
1012.1 - Employee Insurance							
1016 - Life/LTD Insurance	0.00			2,007.67			
1016 - Health Insurance	2,337.50			16,703.86			
1012.1 - Employee Insurance - Other	0.00	1,537.00	-1,537.00	0.00	18,411.00	-18,411.00	18,411.00
<b>Total 1012.1 - Employee Insurance</b>	<b>2,337.50</b>	<b>1,537.00</b>	<b>800.50</b>	<b>18,711.53</b>	<b>18,411.00</b>	<b>300.53</b>	<b>18,411.00</b>
1018 - Taxes							
1019 - Payroll Taxes	1,038.27			12,055.94			
1022 - Sales Tax	0.00			127.00			

Vallejo Convention & Visitors Bureau  
Profit & Loss Budget Performance  
June 2006

	Jun 06	Budget	\$ Over Budget	Jul '06 - Jun 06	YTD Budget	\$ Over Budget	Annual Budget
1023 · Property Taxes	0.00			0.00	250.00	-250.00	250.00
1018 · Taxes - Other	0.00	981.00	-981.00	1,385.07	11,781.00	-10,395.93	11,781.00
<b>Total 1018 · Taxes</b>	<b>1,038.27</b>	<b>981.00</b>	<b>57.27</b>	<b>13,568.01</b>	<b>12,031.00</b>	<b>1,537.01</b>	<b>12,031.00</b>
1024 · Office Supplies	1,289.15	750.00	539.15	8,407.50	9,000.00	-592.50	9,000.00
1025 · Telephone	358.19	650.00	-291.81	6,438.44	7,800.00	-1,361.56	7,800.00
1026 · Postage and Shipping	553.93	1,100.00	-546.07	12,795.36	13,200.00	-404.64	13,200.00
1027 · Bldg. Maint/Interior	260.00	242.00	18.00	2,660.00	2,860.00	-200.00	2,860.00
1028 · Equipment Repair	0.00	125.00	-125.00	0.00	1,500.00	-1,500.00	1,500.00
1029 · Storage Expense	0.00			90.00			
1030 · Equipment Rental/Lease	505.73	755.00	-249.27	7,737.93	7,070.00	667.93	7,070.00
1031 · Sales Promo & Entertain	0.00	50.00	-50.00	413.22	600.00	-186.78	600.00
1032 · Auto Exp./Mileage	68.28	100.00	-31.74	411.89	1,200.00	-788.11	1,200.00
1033 · Manager, Staff Expense	0.00	50.00	-50.00	412.19	600.00	-187.81	600.00
1044 · Independent Contractors	91.66	100.00	-8.34	2,591.68	3,400.00	-808.32	3,400.00
1045 · General Conferences							
1046 · Mileage Reimbursement	0.00			28.13			
1048 · Per Diem	0.00			375.00			
1049 · Travel (Air, Car Rental	12.00			594.30			
1050 · Lodging	0.00			660.40			
1051 · Fee	0.00			1,005.00			
1045 · General Conferences - Other	0.00			0.00	2,800.00	-2,800.00	2,800.00
<b>Total 1046 · General Conferences</b>	<b>12.00</b>			<b>2,662.83</b>	<b>2,800.00</b>	<b>-137.17</b>	<b>2,800.00</b>
1052 · Membership Dues	675.00	2,465.00	-1,790.00	4,199.00	4,365.00	-166.00	4,365.00
1053 · Miscellaneous Expense	0.00			0.00	0.00	0.00	0.00
1054 · Board Expense	17.86	50.00	-32.14	1,752.45	2,000.00	-247.55	2,000.00
1055 · Subscriptions/Publicati	0.00			0.00	500.00	-500.00	500.00
1056 · Membership Div. Expense	0.00	50.00	-50.00	0.00	600.00	-600.00	600.00
1057 · Advertising/Printing	0.00			0.00			
1058 · Educ. Seminars	0.00			0.00			
1059 · Recog/Receptions	0.00	125.00	-125.00	138.38	250.00	-111.62	250.00
1060 · Bank Service Charges	174.33	83.00	91.33	2,370.81	1,000.00	1,370.81	1,000.00
1062 · Licenses and Permits	0.00			20.00			
1063 · Promo Material Expense	-71.44			726.65			
1065 · Membership Connection Expense							
1069 · NTW Luncheon Expense	0.00			868.73			
1065 · Membership Connection Expense - Other	2,323.27			3,116.77	1,600.00	1,516.77	1,600.00
<b>Total 1065 · Membership Connection Expense</b>	<b>2,323.27</b>			<b>3,985.50</b>	<b>1,600.00</b>	<b>2,385.50</b>	<b>1,600.00</b>
1070 · Marine World Tix Expens	0.00			1,701.26			
1071 · Professional Fees							

Vallejo Convention & Visitors Bureau  
 Profit & Loss Budget Performance  
 June 2006

	Jun 06	Budget	\$ Over Budget	Jul '06 - Jun 06	YTD Budget	\$ Over Budget	Annual Budget
1072 - Accounting/Bookkeeping	0.00			945.00	1,000.00	-55.00	1,000.00
Total 1071 - Professional Fees	0.00			945.00	1,000.00	-55.00	1,000.00
1074 - Sales/Mark./Trade Shows	212.50			394.26			
1075 - Shipping	212.50			394.26			
Total 1074 - Sales/Mark./Trade Shows	0.00			4,249.47	4,565.00	-315.53	4,565.00
1084 - Other Expense	23,301.45	25,339.00	-2,037.55	292,646.48	299,343.00	-6,696.52	299,343.00
Total Expense	-19,205.25	-23,169.00	3,963.75	26,362.99	0.00	26,362.99	0.00
Net Ordinary Income	-19,205.25	-23,169.00	3,963.75	26,362.99	0.00	26,362.99	0.00
Net Income	-19,205.25	-23,169.00	3,963.75	26,362.99	0.00	26,362.99	0.00

Vallejo Convention & Visitors Bureau  
Profit & Loss Budget Performance  
June 2006

Ordinary Income/Expense	Jun 06	Budget	\$ Over Budget	Jul '06 - Jun 06	YTD Budget	\$ Over Budget	Annual Budget
Income							
0003 - City of Vallejo	31,345	19,174	12,171	185,010	230,000	(44,990)	230,000
0020 - Prior Year Carryover	0			53,344	53,344	0	53,344
Total Income	31,345	19,174	12,171	238,354	283,344	(44,990)	283,344
Expense							
1004 - New Equipment	0	500	(500)	571	500	71	500
1005 - Website Upgrade/Maintena	0			8,508	15,000	(6,492)	15,000
1006 - Payroll Expenses							
1008 - Salaried	2,935	5,494	(2,559)	40,186	70,157	(29,971)	70,157
1009 - Hourly	2,424			29,292			
Total 1006 - Payroll Expenses	5,359	5,494	(135)	69,478	70,157	(679)	70,157
1007 - Retirement	0	148	(148)	754	1,699	(945)	1,699
1012 - Insurance							
1014 - Workers Comp	57	127	(70)	683	1,491	(808)	1,491
Total 1012 - Insurance	57	127	(70)	683	1,491	(808)	1,491
1012.1 - Employee Insurance							
1015 - Life/LTD Insurance	0			511			
1016 - Health Insurance	1,465			5,503			
1012.1 - Employee Insurance - Other	0	390	(390)	0	4,603	(4,603)	4,603
Total 1012.1 - Employee Insurance	1,465	390	1,075	6,014	4,603	1,411	4,603
1018 - Taxes							
1019 - Payroll Taxes	410			3,550			
1018 - Taxes - Other	0	592	(592)	455	7,016	(6,561)	7,016
Total 1018 - Taxes	410	592	(182)	4,005	7,016	(3,011)	7,016
1026 - Postage and Shipping	0			22			
1031 - Sales Promo & Entertain	108	100	8	973	1,200	(227)	1,200
1032 - Auto Exp./Mileage	0			22			
1033 - Manager, Staff Expense	210	87	123	988	1,000	(12)	1,000
1045 - General Conferences							
1046 - Mileage Reimbursement	0			78			
1048 - Per Diem	0			15			
1049 - Travel (Air, Car Rental	88			433			
1050 - Lodging	0			260			
1045 - General Conferences - Other	0	650	(650)	0	2,325	(2,325)	2,325
Total 1045 - General Conferences	88	650	(562)	786	2,325	(1,539)	2,325

Vallejo Convention & Visitors Bureau  
 Profit & Loss Budget Performance  
 June 2006

	Jun 06	Budget	\$ Over Budget	Jul '06 - Jun 06	YTD Budget	\$ Over Budget	Annual Budget
1052 · Membership Dues	1,605	2,390	(785)	3,100	4,740	(1,640)	4,740
1053 · Miscellaneous Expense	0			2	0	2	0
1054 · Board Expense	0			72			
1055 · Subscriptions/Publicati	0			116	100	16	100
1056 · Membership Div. Expense	0			0	500	(500)	500
1057 · Advertising/Printing	5,058	1,884	3,174	84,999	79,550	5,449	79,550
1059 · Recog/Receptions	0	64	(64)	0	750	(750)	750
1060 · Bank Service Charges	0			128			
1065 · Membership Connection Expense	0			0	0	0	0
1074 · Sales/Mark./Trade Shows	0						
1074.1 · Misc Expense	0			2,214			
1074.2 · Community Development	0			234			
1075 · Shipping	412			1,754			
1076 · Lodging	1,678			8,275			
1077 · Travel (Air, Car, Renta	632			4,471			
1078 · Per Diem	75			2,841			
1079 · Entertainment	0			491			
1080 · Mileage	0			344			
1081 · Fee	1,100			13,966			
1074 · Sales/Mark./Trade Shows - Other	0	7,350	(7,350)	4,000	41,100	(37,100)	41,100
Total 1074 · Sales/Mark./Trade Shows	3,897	7,350	(3,453)	38,580	41,100	(2,510)	41,100
1084 · Other Expense	5,263			72,641	58,666	13,975	58,666
Total Expense	23,520	19,776	3,744	292,452	290,397	2,055	290,397
Net Ordinary Income	7,825	(602)	8,427	(54,096)	(7,053)	(47,045)	(7,053)
Net Income	7,825	(602)	8,427	(54,096)	(7,053)	(47,045)	(7,053)

<b>VALLEJO CONVENTION &amp; VISITORS BUREAU</b>				
<b>FY 2007-2008 Funding Request - EXHIBIT D (2)</b>				
<b>City Funding &amp; Total Budgets</b>				
<b>May 18, 2007</b>				
	<b>2006-2007</b>	<b>2007-2008</b>	<b>2007-2008</b>	<b>2007-2008</b>
<b>SOURCE</b>	<b>INCOME</b>	<b>INCOME</b>	<b>INCOME</b>	<b>INCOME</b>
	<b>BUDGET</b>	<b>SAME AS PY</b>	<b>50%</b>	<b>No TOT</b>
Transient Occupancy Tax Revenue	\$167,500	\$167,500	\$83,750	\$0
Member Renewals	24,000	24,000	24,000	24,000
New Members	2,500	2,500	2,500	2,500
<b>SUB-TOTAL</b>	<b>194,000</b>	<b>194,000</b>	<b>110,250</b>	<b>26,500</b>
Business Improvement District (BID) Forecast	207,885	210,000	210,000	210,000
<b>TOTAL</b>	<b>\$401,885</b>	<b>\$404,000</b>	<b>\$320,250</b>	<b>\$236,500</b>
	<b>2006-2007</b>	<b>2007-2008</b>	<b>2007-2008</b>	<b>2007-2008</b>
<b>EXPENSES</b>	<b>BUDGET</b>	<b>SAME AS PY</b>	<b>50%</b>	<b>No TOT</b>
<b>Salaries - Full-time</b>	182,961	179,047	145,139	102,392
<b>Salaries - Part-time</b>	31,406	38,166	28,764	20,504
<b>Consultant Fee</b>	13,500	0	0	0
<b>Employee Insurance</b>				
Life	3,317	3,492	2,881	2,268
Health	22,695	26,468	20,476	14,484
<b>Sub-Total</b>	<b>26,012</b>	<b>29,960</b>	<b>23,357</b>	<b>16,752</b>
<b>Workers Compensation</b>	2,490	2,490	2,490	2,490
<b>Liability Insurance</b>	1,908	2,264	2,264	2,264
<b>Retirement</b>	5,246	5,342	4,325	3,172
<b>FICA/SDI/SUI</b>	20,827	21,504	17,315	12,217
<b>Commission-New Members</b>				
2 members x \$200 average = \$400	1,680	1,680	0	0
\$400 x 35% = \$14 x 12 months				
<b>Supplies</b>	9,600	9,600	4,800	4,800
<b>Telephone</b>	6,900	7,020	7,020	7,020
<b>Postage/Shipping</b>	12,735	12,845	6,422	6,422
<b>D/O Liability Insurance</b>	1,850	1,850	1,850	1,850
<b>Property Taxes</b>	250	250	250	250
<b>Building Maintenance - Interior</b>	2,860	3,380	3,380	3,380
<b>Building Rent/Expenses</b>	0	0	0	0
<b>Equipment Repair</b>	1,500	1,500	1,500	500
<b>Rental Lease - Equipment</b>	6,232	5,544	5,544	4,884
<b>Sales/Promo/Entertainment</b>	1,200	1,200	600	300
<b>Auto Expense - Gas Mileage</b>	720	720	720	250
<b>Management Expense</b>	600	600	600	0
<b>Independent Contractor/Research</b>	5,200	5,120	5,120	1,800



<b>Conferences</b>					
CA Travel & Tourism - LA Media	0	0	0	0	0
CA Travel & Tourism	2,000	2,800	2,800	0	0
PRSA Travel & Tourism	0	0	0	0	0
WACVB Fall Conference	0	0	0	0	0
<b>Sub-Total</b>	<b>2,000</b>	<b>2,800</b>	<b>2,800</b>		<b>0</b>
<b>Sales/Marketing/Trade Shows</b>					
Community Development	2,500	500	0	0	0
ESM	1,750	1,750	1,750	0	0
Fraternity Executives Assoc. (FEA)	2,600	2,600	2,600	0	0
Nat'l Assoc. Sports Comm Trade Show	2,000	2,000	2,000	2,000	2,000
Religious Conf. Mngmt. Assoc. (RCMA)	3,000	3,000	3,000	3,000	3,000
SYTA	2,000	2,000	2,000	2,000	2,000
TEAMS Expo	1,611	1,650	1,650	1,650	1,650
<b>Sub-Total</b>	<b>15,461</b>	<b>13,500</b>	<b>13,000</b>		<b>8,650</b>
<b>Membership Dues</b>					
Bay Area Travel Writers	100	100	0	0	0
CalSAE	250	250	0	0	0
CalTIA	500	525	525	525	525
Employee Services Assoc. (ESM)		675	675	0	0
HSMAI	270	270	0	0	0
IACVB	1,100	950	0	0	0
Meeting Planners Intern't'l (MPI)	325	325	0	0	0
National Tour Association (NTA)	665	625	0	0	0
Public Relations Society of America (PRSA)	315	285	0	0	0
Religious Conf Mgt. Assn. (RCMA)	150	150	150	150	150
San Francisco CVB	0	1,305	1,305	1,305	1,305
Student Youth & Travel Assn. (SYTA)	750	750	750	750	750
TIA	710	710	710	710	710
WACVB	700	700	700	700	700
<b>Sub-Total</b>	<b>5,835</b>	<b>7,620</b>	<b>4,815</b>		<b>4,140</b>
<b>Publications/Subscriptions</b>	<b>100</b>	<b>120</b>	<b>120</b>		<b>120</b>
<b>Advertising/Printing</b>					
Ad Production Fees	1,500	1,500	750	750	750
Bannerstand ("Celebrate the Arts")					
Bay Crossings					
California State Visitors Guide	9,600	10,000	5,500	5,500	5,500
Group Tour Magazine	2,400	2,480	2,480	2,480	2,480
History Channel Magazine					
Preservation Magazine	2,170	3,000	0	0	0
Rack Card (Printing)	0	3,500	3,500	3,500	3,500
Rack Card (Distribution)	4,365	9,387	9,387	9,387	9,387
Restaurant Guide		1,000	1,000	1,000	1,000
Spotlight Wine Country	3,414	0	0	0	0
Sunset	2,065				
Times-Herald-Local VCVB Awareness					
Tourist Times Printing	3,220	4,080	2,840	2,840	2,840
VIA	2,540				
Westways					
80on80 Co-op Program	0	2,000	0	0	0
<b>Sub-Total</b>	<b>31,274</b>	<b>36,947</b>	<b>25,457</b>		<b>25,457</b>

<b>Board Expense</b>	2,200	2,000	1,600	0
<b>Educational Seminars</b>	250	250	250	0
<b>Membership Division Expense</b>	400	400	400	0
<b>Membership Connections</b>	1,750	1,750	1,750	0
<b>Recognition/Reception</b>	500	500	500	0
<b>Lunch Meetings/Receptions</b>	250	250	250	250
<b>New Equipment</b>	0	300	300	0
<b>Bank Fees</b>	1,100	980	980	980
<b>Exec. Dir. Discretionary Fund</b>	658	720	720	0
<b>CPA</b>	1,000	1,125	1,125	1,125
<b>Web Site</b>				
<b>E-Newsletter</b>	1,850	2,400	2,400	2,400
<b>Hosting</b>	600	600	600	600
<b>Monthly Maintenance</b>	1,440	1,440	1,440	1,440
<b>Annual Domain Name Fee</b>	60	200	200	200
<b>Sub-Total</b>	3,950	4,640	4,640	4,640
<b>Other Expenses/Contingency</b>	0	0	0	0
<b>TOTAL</b>	<b>\$402,405</b>	<b>\$403,984</b>	<b>\$320,167</b>	<b>\$236,609</b>
<b>BUDGET</b>	401,885	404,000	320,250	236,500
<b>DIFFERENCE</b>	<b>\$520</b>	<b>-\$16</b>	<b>-\$83</b>	<b>\$109</b>

## **Attachment B-3**

Vallejo Naval & Historical Museum

City of Vallejo  
Community Based Organizations  
FY 2007-08 Funding Request Form

Organization: Vallejo Naval and Historical Museum  
Address: 734 Marin Street City: Vallejo Zip: 94590  
Contact: Jim Kern Title: Executive Director  
Telephone #: 707-643-0077 Fax: 707-643-2443 email: valmuse@pacbell.net

A. Financial Information

1. City Funding: 2004/05 \$19,000 ; 2005/06 \$22,000 ; 2006/07 \$30,200  
Total Budget: 2004/05 \$153,356; 2005/06 \$139,994; 2006/07 \$149,000

2. What are your projected non-City funding sources in FY 2007-08

<u>Source of Funds</u>	<u>Estimated Amount</u>
Memberships	\$24,000
Fundraising Events	\$35,000
Donations & Sustaining Fund Drive	\$28,000
Earned Income (admissions, bookstore, rentals)	\$24,000
Grants (foundations, service clubs, etc)	\$ 4,000
Interest income (endowments)	\$12,000
<u>Total</u>	<u>\$127,000</u>

3. How would city funding in FY 2007-08 impact your organization's ability to obtain additional funding from other sources and deliver additional services to the community?

**The city's investment in the Museum reflects a commitment to sustaining education, arts, and culture and providing a better quality of life for local residents and visitors alike. Over the past 5 years the Museum has been able to raise approximately \$5 for every \$1 invested by the city. The majority of our non-City funding comes from the local community. Investment from the local community increases in direct proportion to the number and quality of programs and services we are able to provide. A reduction in City funding will result in potential cutbacks in these programs and services, making it will be more difficult for the Museum to attract non-city funding. Every non-profit organization in the city is struggling to tap into the same sources of funding from Vallejo's relatively stable population.**

4. Please submit a copy of your most recent annual financial statements

See attached

**CBO FY 2007-08 Funding Request**

**Page 2 of 3**

**Organization: Vallejo Naval and Historical Museum**

**B. Program Information**

1. Describe your program accomplishments (programs completed, number of clients/customers served) during FY 2006-07.

Six different exhibits were featured in the Museum's Hall of History during FY 2006-07, presenting diverse interpretations of different aspects of the history and culture of our community. Five smaller temporary exhibits were also held in other gallery spaces. Nearly 10,000 people visited the Museum during that time period. In addition to visitors from Vallejo and throughout California, we also had visitors from at least 35 other states and 13 foreign countries including Canada, Mexico, Japan, Spain, England, New Zealand, Australia, Scotland, Italy, Saipan, Germany, the Philippines, and Northern Ireland. The Museum plays a significant role in promoting Heritage Tourism in Vallejo as seen, for example, in the recent ICOMOS conference which attracted architects, urban planners, tourism officials, museum professionals, and specialists in historic preservation from across the United States and from several foreign countries.

In 2006 organized, prescheduled bus tours brought about 160 new visitors to the Museum. Most tourists, of course, visit on their own – not as part of a bus tour. The Museum's Heritage Chamber is used by many local music teachers for their student recitals. In 2006 the Museum hosted 24 recitals and other concerts that attracted more than 1,300 people. These events also generate revenue through rental fees.

Student field trips are an important part of the Museum's educational programming. Several different age-specific field trip programs are offered, each based on California State Curriculum Standards. In 2006, 721 students from 33 different classes were served by Museum programs, either on field trips to the Museum or by classroom outreach programs. In addition, during the Fall of 2006 our Heartworks after school program ran for six weeks, three afternoons per week. Students in the program learned a variety of artistic techniques and completed art projects interpreting local history. Participants were selected from at-risk youth in three Vallejo elementary schools.

The Museum also continues to be an active member of the Solano County Museum Consortium. In 2006, with the cooperation of the Solano County Office of Education, the consortium revised and distributed its publication entitled "Standards Based Education Resources at Solano County Museums."

Special events during 2006 included our 18<sup>th</sup> annual concert of traditional African-American spirituals; film showings in collaboration with the Vallejo Inter-Tribal Council, Filipino American National Historical Society, and Imani Fellowship; Vallejo Garden Tour; California Numismatic Association Northern Symposium; *USS Parche* reunion; several author programs; Holiday Open House and many more. The Museum takes great pride in its role as a community resource and as a center for community activities. Many local groups use the Museum for their events or otherwise collaborate with the Museum on special events and programs. More than 30 community organizations, non-profits, and local businesses have partnered with the Museum in the past year alone.

**CBO FY 2007-08 Funding Request**

**Page 3 of 3**

**Organization: Vallejo Naval and Historical Museum**

2. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organizations receives the same amount of City funding received in FY 2006-07.

If the Museum receives the same level of funding in FY 2007-08 we will be able to continue to provide the same level of programs and services we currently offer, however we would not be able to expand our programming or staffing as we have proposed under our current Long Range Plan. Prior funding cutbacks in past years eliminated the position of Assistant Director at the Museum. We had hoped to finally fill that position in the coming year to provide greater community outreach and devote more staff time to fundraising and grant writing.

3. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organizations receives 50% of City funding received in FY 2006-07.

A 50% reduction in City funding would cause the Museum to cut back on its marketing efforts, some special events programming, research assistance to the public, artifact conservation, and quantity and quality of exhibits. Among the potential eliminations would be the many award winning exhibits that have visited Vallejo via the programs of the Smithsonian Institution Traveling Exhibit Service (SITES) and the California Exhibition Resources Alliance (CERA). Cutbacks in programs and services would severely limit our ability to attract new members and visitors who are also potential sources of financial support. Conservation of artifacts and archives would be scaled back.

4. Describe the impact on your organization's program(s) if you received no funding from the City of Vallejo in FY 2007-08.

With only two full time staff members, it would be difficult to reduce staffing any more that this absolute bare minimum, however that option would be a distinct possibility. Total elimination of City funding would reduce the Museum's annual operating budget by more than 20%. This would result in a reduction in our open hours and the elimination of our ability to answer research queries. It should be noted that these queries routinely come from city staff members, developers/businesses, students, homeowners, authors, genealogists, naval history enthusiasts, etc. New exhibits and special events would also be curtailed. Lack of professional conservation for historic artifacts and archives would put our community's precious heritage in jeopardy.

For nearly 35 years the Museum has maintained a stable presence in downtown Vallejo, attracting thousands of people into a neighborhood that is struggling for revitalization. With Triad's downtown development program poised to take off, it would seem counterproductive to loose an "anchor tenant" like the Museum from downtown Vallejo's burgeoning arts and cultural district.

# PROFIT AND LOSS STATEMENT

2006

7/1/2005 Through 6/30/2006

7/13/2006

Page 1

Category Description	7/1/2005- 12/31/2005	1/1/2006- 6/30/2006	OVERALL TOTAL
<b>INCOME</b>			
2005 Sustaining Fund	7,800	5,654	13,454
Admissions	734	1,544	2,278
Gate	614	0	614
TOTAL Admissions	1,348	1,544	2,892
Bookstore	8,396	5,923	14,320
Business Foundation	0	4,600	4,600
Vallejo Comm. Arts Foundation	1,025	0	1,025
TOTAL Business Foundation	1,025	4,600	5,625
City Subsidy	11,000	11,000	22,000
Donations			
Chris Kern Birthday	0	55	55
Company Match	75	150	225
Exon	500	611	1,111
General	22,008	291	22,299
Memorial Donations	235	3,595	3,830
Mimi Farone Birthday	25	135	160
Museum Guild	0	810	810
Photo Lab Use	86	250	336
Research	0	100	100
St. Dominics	0	100	100
Straits Of M.I. Rowing Assoc.	1,375	0	1,375
Valcore	38	37	75
Xmas Party	140	0	140
TOTAL Donations	24,481	6,133	30,614
Exhibit Income	0	1,430	1,430
Fire Dept.	0	883	883
Indian	0	24	24
Through My Fathers Eyes	127	0	127
TOTAL Exhibit Income	127	2,337	2,464
Fall Auction Income	22,462	0	22,462
Garden Tour Income	0	12,028	12,028
Hall Rent			
Hall Of History	910	2,150	3,060
Heritage Chamber	1,552	2,163	3,715
TOTAL Hall Rent	2,462	4,313	6,775
Heritage Chamber Income	0	1,000	1,000
Interest Income			
500th Ship Fund Interest	1,028	1,248	2,276
Douglas Fund Interest	202	0	202
Schwab A Bond Interest	2,816	2,816	5,633
Schwab A MM Interest	402	585	986
Schwab B MM Interest	327	367	694
Schwab E MM Interest	681	766	1,447
Schwab M MM Interest	335	376	711

# PROFIT AND LOSS STATEMENT

7/1/2005 Through 6/30/2006

7/13/2006

Page 2

Category Description	7/1/2005- 12/31/2005	1/1/2006- 6/30/2006	OVERALL TOTAL
Tucker (Libr) Interest	87	88	176
TOTAL Interest Income	5,879	6,246	12,125
Membership	8,059	15,008	23,067
Project Income	220	0	220
2005 Garden Tour	60	0	60
Teddy Bear Tea	90	0	90
Ticket Easy Tours	0	525	525
Travel Center	0	440	440
White Mare Sale	936	0	936
TOTAL Project Income	1,306	965	2,271
State Fund Insurance Co.	0	2	2
<b>TOTAL INCOME</b>	<b>94,345</b>	<b>76,753</b>	<b>171,098</b>
<b>EXPENSES</b>			
Uncategorized	0	0	0
Bookkeeping	429	385	814
Bookstore Expense	4,069	4,505	8,574
Building Supplies	454	1,672	2,126
Collections	90	514	603
Development	130	238	368
Dues	308	626	934
Equipment, Maintenance	1,045	1,461	2,506
Exhibit Expenses	1,126	3,585	4,711
1906 S. F. Earthquake	0	38	38
Through My Fathers Eyes	160	0	160
TOTAL Exhibit Expenses	1,286	3,622	4,908
Fall Auction Expense	3,725	127	3,851
Garden Tour Expense	0	4,481	4,481
Heritage Chamber Expense	105	105	210
Insurance	4,698	5,607	10,305
Janitorial Supplies	187	310	497
Library	55	185	241
Office Equipment	0	113	113
Office Supplies	969	1,015	1,984
Parties	222	51	273
Payroll Expense	28,704	25,952	54,656
Payroll FICA Paid by Co	3,428	3,107	6,535
Payroll Medicare Pd by Co	1,046	934	1,980
Co Pit	483	442	924
Co SDI	4,178	4,254	8,432
State Unempl Tax Pd by Co	52	257	309
Payroll	3	17	21
Kaiser Premiums	5,050	5,178	10,228
SSI	684	0	684
TOTAL Payroll Expense	43,628	40,141	83,769



# PROFIT AND LOSS STATEMENT

7/1/2005 Through 6/30/2006

7/13/2006

Page 3

Category Description	7/1/2005- 12/31/2005	1/1/2006- 6/30/2006	OVERALL TOTAL
Postage	770	975	1,745
Printing	1,862	1,652	3,514
Project Expenses			
Ticket Easy Tours	0	210	210
White Mare Sale	244	0	244
TOTAL Project Expenses	244	210	454
Security	189	189	378
Telephone	1,891	2,087	3,978
Travel/Conferences	0	225	225
Volunteer support expnses	0	198	198
Workers Comp	1,840	1,914	3,754
<b>TOTAL EXPENSES</b>	<b>68,195</b>	<b>72,608</b>	<b>140,804</b>
<b>OVERALL TOTAL</b>	<b>26,150</b>	<b>4,145</b>	<b>30,295</b>

VALLEJO NAVAL AND HISTORICAL MUSEUM

STATEMENT OF INCOME & EXPENSES													Fiscal Year 2005/2006		
													YTD Total	YTD Budget	Budget
INCOME	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June			
Admissions	0	614	0	287	100	347	0	440	0	601	0	503	2,892	3,000	3,000
Bookstore	1,648	1,420	786	1,935	764	1,844	216	680	1,382	648	1,871	1,126	14,320	16,000	16,000
Business & Fdt. Grants	0	0	1,025	0	0	0	0	0	0	600	4,000	0	5,625	2,000	2,000
City Subsidy	0	5,500	0	0	0	5,500	0	5,500	0	0	5,500	0	22,000	19,000	19,000
Donations	5,494	320	260	711	17,490	206	1,145	350	585	124	2,630	490	29,805	9,000	9,000
Exhibits	127	0	0	0	0	0	24	1,025	350	55	0	883	2,464	1,000	1,000
Fall Auction	0	0	0	1,870	20,562	30	0	0	0	0	0	0	22,462	17,500	17,500
Garden Tour	0	0	0	0	0	0	0	0	450	4,400	7,013	165	12,028	12,000	12,000
Hall Rental	320	50	230	640	570	652	1,250	500	720	715	485	643	6,775	8,000	8,000
Heritage Cha. Imp.	0	0	0	0	0	0	0	1,000	0	0	0	0	1,000	1,000	1,000
Interest Income	383	480	498	501	3,316	701	413	557	535	633	3,393	715	12,125	7,000	7,000
Membership	1,340	1,169	1,340	1,510	1,750	950	1,673	470	3,920	3,655	3,715	1,575	23,067	24,500	24,500
Special Projects	60	220	916	0	20	90	0	440	0	0	0	525	2,271	5,000	5,000
Sustaining Fund	0	0	0	250	100	7,450	4,354	435	200	90	500	75	13,454	11,000	11,000
<b>Total Income</b>	<b>9,372</b>	<b>9,773</b>	<b>5,055</b>	<b>7,704</b>	<b>44,672</b>	<b>17,770</b>	<b>9,075</b>	<b>11,397</b>	<b>8,142</b>	<b>11,521</b>	<b>29,040</b>	<b>6,701</b>	<b>170,288</b>	<b>136,000</b>	<b>136,000</b>
<b>EXPENSES</b>															
Bookkeeping	175	0	25	80	0	149	0	160	0	75	0	150	814	500	500
Bookstore	1,164	802	724	659	613	108	1,885	426	675	348	388	784	8,576	7,800	7,800
Building Supplies	0	210	143	20	80	0	112	239	0	114	302	94	1,314	800	800
Collections	90	0	0	0	0	0	0	0	0	0	0	514	604	1,000	1,000
Development/Adv/Pub	0	0	0	130	0	0	0	0	188	0	0	50	368	600	600
Exhibits/Membership	0	180	0	110	0	18	65	0	186	30	285	60	934	800	800
Exhibits	160	387	0	563	0	176	345	319	1,266	1,513	10	170	4,909	4,000	4,000
Equipment Maint. & Serv.	163	111	292	167	153	158	154	288	314	155	404	146	2,505	2,000	2,000
Fall Auction	0	0	0	1,847	1,830	48	0	0	0	0	127	0	3,852	4,500	4,500
Garden Tour	0	0	0	0	0	0	100	60	225	429	3,526	141	4,481	5,000	5,000
Heritage Chamber Imp.	0	0	105	0	0	0	0	0	105	0	0	0	210	1,000	1,000
Insurance	1,683	603	603	603	603	603	603	603	2,270	0	2,131	0	10,305	8,000	8,000
Inventory Supplies	38	0	0	0	40	109	71	48	0	18	56	116	496	700	700
Library	0	0	0	0	22	33	0	0	0	49	0	113	113	200	200
Office Equipment	0	0	0	0	0	0	0	0	0	0	0	137	241	400	400
Office Supplies	42	418	62	70	165	211	158	272	173	111	244	57	1,983	1,350	1,350
Parties/Receptions	0	0	0	0	0	222	0	0	0	0	0	51	273	300	300
Payroll	7,091	6,613	7,060	6,811	6,756	9,297	5,483	8,470	7,331	6,607	6,125	6,125	83,769	81,000	81,000
Physical Plant Cont.	0	0	0	0	0	0	0	0	0	0	0	0	0	800	800
Stage	0	0	150	0	620	0	0	300	0	250	423	2	1,745	2,200	2,200
Printing	212	212	570	435	0	433	241	360	0	212	714	125	3,514	2,600	2,600
Project Expenses	0	0	200	44	0	0	0	0	0	0	0	210	454	2,000	2,000
Security	0	95	0	0	95	0	0	95	0	0	95	0	380	400	400
SelfFax/Internet	317	301	315	329	317	312	425	360	322	320	333	326	3,977	4,000	4,000
Travel/Conferences	0	0	0	0	0	0	75	0	0	150	0	0	225	600	600
Volunteer Support	0	0	0	0	0	0	0	0	0	110	0	88	198	400	400
Workers Comp.	0	944	0	896	0	0	0	1,006	0	0	908	(2)	3,754	3,000	3,000
Other Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	50	50
<b>Total Expenses</b>	<b>11,135</b>	<b>10,876</b>	<b>10,249</b>	<b>12,764</b>	<b>11,294</b>	<b>11,877</b>	<b>9,717</b>	<b>13,006</b>	<b>13,082</b>	<b>10,491</b>	<b>16,072</b>	<b>9,458</b>	<b>139,994</b>	<b>136,000</b>	<b>136,000</b>
<b>Balance</b>	<b>(1,763)</b>	<b>(1,103)</b>	<b>(5,194)</b>	<b>(5,060)</b>	<b>33,378</b>	<b>5,893</b>	<b>(642)</b>	<b>(1,609)</b>	<b>(4,940)</b>	<b>1,030</b>	<b>12,968</b>	<b>(2,757)</b>	<b>30,294</b>	<b>0</b>	<b>0</b>

## **Attachment B-4**

Vallejo Police Activities League

**City of Vallejo**  
**Community Based Organizations**  
***FY 2007-08 Funding Request Form***

Organization: VALLEJO POLICE ACTIVITIES LEAGUE PAL

Address: 301 Wallace Ave. City: Vallejo Zip: 94590

Contact: Mike Kollar Title: Executive Director

Telephone #: (707) 552-1573 Fax: (707) 552-6850 E-mail: vjopal@aol.com

A. Financial Information

1. City Funding: 2004/05 33,000.00, 2005/06 33,000.00, 2006/07 33,000.00  
 Total Budget: 2004/05 375,553 ; 2005/06 368,203 ; 2006/07 386,613

2. What are your projected non-City funding sources in FY 2007-08

<u>Source of funds</u>	<u>Estimated Amount</u>
Booster Drive	\$43,000.00
East/West Football Game	15,000.00
Golf Tournament	12,000.00
City Funding	33,000.00
Activities	213,000.00
Grants	15,000.00
<u>Total</u>	<u>331,000.00</u>

3. How would City funding in FY 2007-08 impact your organization's ability to obtain additional funding from other sources and deliver additional services to the community?

City Funding would help to cover Executive Director and part time secretary salaries. It would help to maintain all programs and increase some clients

4. Please submit a copy of your most recent annual financial statements

**CBO FY 2007-08 Funding Request**

**Page 2 of 3**

**Organization: VALLEJO POLICE ACTIVITIES LEAGUE (PAL)**

**B. Program information**

1. Describe your program accomplishments (programs completed, number of clients/customers served) during FY 2006-07

Vallejo Police Activities League (PAL) just completed its 36th year in providing activities to the youth of the City Of Vallejo. PAL provided the following activities in 2006 in the following area. Educational: Youth Directors Council, Police Explorers, Off Road Motorcycle Program. Recreational: Judo, Wrestling, Boxing, Pal Gals Softball, Baseball, Track, Soccer, Tee Ball and Cross County. Cultural Program: Soccer Exchange Program with Schortens, German. High School All-Star football game. Most of the programs are for boys & girls between 6yrs and 18yrs of age. PAL programs are one of the most powerful weapons we have to prevent juvenile crime and violence. Total Clients (youth) 2146

2. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organization receives the same amount of City funding received in FY 2006-07.

Vallejo Police Activities League (PAL) will hopefully provide the same amount of programs to the Youth of Vallejo. Besides providing the programs, PAL will provide some jobs to the youth in the area of umpiring softball games, refereing soccer games, lining fields, maintaining four soccer fields and three softball fields. PAL is looking to service the same amount of clients in 2007/2008.

CBO FY 2007-08 Funding Request

Page 3 of 3

Organization: VALLEJO POLICE ACTIVITIES LEAGUE (PAL)

3. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organization receives 50% of City funding received in FY 2006-07.

If the Vallejo Police Activities League receives only 50% of City Funding, it would require PAL to close the office two days per week and eliminate three programs. This would have an effect on around 100 to youths (clients). The Director would be in the office three days per week, working on some fund raisers, board meetings, meetings with outside agencies (GVRD, School District) and assist on some programs. Part time secretary would be in the office two days per week, to handle mail, bookkeeping and returning phone calls.

4. Describe the impact on your organization's program(s) if you received no funding from the City of Vallejo in FY 2007-08.

If the Vallejo Police Activities League receives no funding, PAL would be forced to close the office four days per week and it would have a drastic effect on PAL Programs. PAL would certainly suffer, because it would have to eliminate four to five programs effecting at least 500 to 600 youths (clients). The Director would be in the office one day per week to handle some of the office duties, board meetings and work on some fund raisers. Part time secretary would come in the office two days per month and take care of mail bills and returning phone calls.

Vallejo Police Activities League  
Balance Sheet  
March 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Bank of the West- G/Fund#2639	\$ 9,594	\$ 3,277
Bank of the West- Checking #2167	18,174	35,727
Washington Mutual #1137-6	24,214	23,920
Washington Mutual CD	10,000	0
Bank of the West - G/CD #6695	0	10,253
Washington Mutual Bk - Saving	29,591	29,591
Bank of the West- Bingo #2265	415	1,465
Petty cash	25	50
Bank of the West - CD #6703	0	10,237
A/R - Bad Debt	355	0
Inventory	17,591	17,591
	<u>109,959</u>	<u>132,111</u>
<b>PROPERTY AND EQUIPMENT</b>		
Building improvement	9,519	9,519
Maintenance equipment	18,498	18,498
Furniture and fixtures	24,984	24,984
Automobiles	42,705	42,705
	95,706	95,706
Less: Accumulated Depreciation	<u>(89,511)</u>	<u>(86,348)</u>
	<u>6,195</u>	<u>9,358</u>
<b>OTHER ASSETS</b>		
Property development	<u>7,114</u>	<u>7,114</u>
	<u>7,114</u>	<u>7,114</u>
	<u>\$ 123,268</u>	<u>\$ 148,583</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>CURRENT LIABILITIES</b>		
Payroll taxes payable	<u>861</u>	<u>1,182</u>
	<u>861</u>	<u>1,182</u>
<b>FUND BALANCE</b>		
Vallejo PAL, capital	20,735	20,735
Accumulated surplus	92,080	120,320
Net income (loss)	<u>9,592</u>	<u>6,346</u>
	<u>122,407</u>	<u>147,401</u>
	<u>\$ 123,268</u>	<u>\$ 148,583</u>

Vallejo Police Activities League  
Income Statement

	1 Month Ended		1 Month Ended		3 Months Ended		3 Months Ended	
	Mar. 31, 2007	pct	Mar. 31, 2006	pct	Mar. 31, 2007	pct	Mar. 31, 2006	pct
<b>REVENUE</b>								
Booster drive	\$ 250	1.4%	\$ 131	1.1%	\$ 580	0.7%	\$ 10,861	10.7%
Boxing	4,928	27.4%	187	1.5%	5,330	6.5%	6,252	6.1%
Soft Ball	5,563	31.0%	2,830	22.7%	25,434	30.9%	21,542	21.1%
Soccer	4,180	23.3%	0	0.0%	4,465	5.4%	25	0.0%
E/W football	2,875	16.0%	3,611	29.0%	2,875	3.5%	3,661	3.6%
German exchange fund	0	0.0%	0	0.0%	19,188	23.3%	19,219	18.8%
Miscellaneous	0	0.0%	3,533	28.3%	8,559	10.4%	15,136	14.8%
Golf tournament	0	0.0%	1,500	12.0%	75	0.1%	1,500	1.5%
Softball Competition	150	0.8%	661	5.3%	15,822	19.2%	23,726	23.3%
	<u>17,946</u>	<u>99.9%</u>	<u>12,453</u>	<u>99.8%</u>	<u>82,328</u>	<u>99.9%</u>	<u>101,922</u>	<u>99.9%</u>
<b>DIRECT COST OF REVENUE</b>								
Booster drive	4,700	26.2%	0	0.0%	4,700	5.7%	0	0.0%
Boxing	2,720	15.1%	1,800	14.4%	6,763	8.2%	5,449	5.3%
Baseball	0	0.0%	620	5.0%	0	0.0%	620	0.6%
Wrestling	0	0.0%	0	0.0%	0	0.0%	39	0.0%
Softball	3,766	21.0%	1,360	10.9%	4,364	5.3%	6,701	6.6%
Soccer	8,398	46.7%	413	3.3%	10,275	12.5%	4,759	4.7%
E/W football	2,000	11.1%	8	0.1%	2,000	2.4%	8	0.0%
German exchange fund	0	0.0%	1,803	14.5%	10,273	12.5%	34,631	34.0%
Golf tournament	26	0.1%	67	0.5%	148	0.2%	99	0.1%
Softball Competition	397	2.2%	5,636	45.2%	16,163	19.6%	19,449	19.1%
Track	0	0.0%	795	6.4%	0	0.0%	795	0.8%
	<u>22,007</u>	<u>122.5%</u>	<u>12,502</u>	<u>100.2%</u>	<u>54,686</u>	<u>66.4%</u>	<u>72,550</u>	<u>71.1%</u>
<b>GROSS MARGIN</b>	<u>(4,061)</u>	<u>-22.6%</u>	<u>(49)</u>	<u>-0.4%</u>	<u>27,642</u>	<u>33.5%</u>	<u>29,372</u>	<u>28.8%</u>
<b>OPERATING EXPENSES</b>	<u>5,391</u>	<u>30.0%</u>	<u>7,696</u>	<u>61.7%</u>	<u>17,631</u>	<u>21.4%</u>	<u>23,082</u>	<u>22.6%</u>
<b>NET INCOME (LOSS)</b>	<u>\$ (9,927)</u>	<u>-55.2%</u>	<u>\$ (7,726)</u>	<u>-61.9%</u>	<u>\$ 9,592</u>	<u>11.6%</u>	<u>\$ 6,346</u>	<u>6.2%</u>



Vallejo Police Activities League

Statement of Operating Expenses

	1 Month Ended		1 Month Ended		3 Months Ended		3 Months Ended	
	Mar. 31, 2007	pct	Mar. 31, 2006	pct	Mar. 31, 2007	pct	Mar. 31, 2006	pct
<b>OPERATING EXPENSES</b>								
Administration	\$ 0	0.0%	\$ 48	0.4%	\$ 77	0.1%	\$ 96	0.1%
Advertising	0	0.0%	0	0.0%	0	0.0%	358	0.4%
Vehicle Expense	0	0.0%	575	4.6%	864	1.0%	1,966	1.9%
Bank charges	85	0.5%	0	0.0%	190	0.2%	0	0.0%
Conferences and meetings	0	0.0%	0	0.0%	775	0.9%	0	0.0%
Depreciation	0	0.0%	671	5.4%	341	0.4%	1,847	1.8%
Dues and subscriptions	339	1.9%	285	2.3%	839	1.0%	385	0.4%
Insurance - General liability	0	0.0%	0	0.0%	0	0.0%	1,607	1.6%
Insurance Workmans Comp.	0	0.0%	0	0.0%	546	0.7%	676	0.7%
Legal and accounting	170	0.9%	195	1.6%	540	0.7%	535	0.5%
Maintenance-building	0	0.0%	0	0.0%	215	0.3%	15	0.0%
Maintenance-field	388	2.2%	120	1.0%	539	0.7%	330	0.3%
Maintenance-equipment	0	0.0%	0	0.0%	469	0.6%	0	0.0%
Miscellaneous	130	0.7%	1,306	10.5%	447	0.5%	1,874	1.8%
Postage and petty cash	0	0.0%	0	0.0%	674	0.8%	600	0.6%
Salaries and wages	2,936	16.3%	3,080	24.7%	7,460	9.1%	8,792	8.6%
Supplies and printing	171	1.0%	225	1.8%	290	0.4%	349	0.3%
Taxes - payroll	295	1.6%	290	2.3%	750	0.9%	864	0.8%
Telephone	134	0.7%	162	1.3%	416	0.5%	640	0.6%
Utilities	743	4.1%	739	5.9%	2,199	2.7%	2,148	2.1%
	<u>5,391</u>	<u>30.0%</u>	<u>7,696</u>	<u>61.7%</u>	<u>17,631</u>	<u>21.4%</u>	<u>23,082</u>	<u>22.6%</u>

## The Bond between Cops & Kids

We Need You, the people of our community, to help us. Since 1972 we have expanded both in programs and the number of youth involved in PAL. Our donations from fund-raisers have steadily declined. Please help PAL with a **BOOSTER DONATION**. Your donation will help defray the cost of field maintenance, equipment, insurance, postage, utilities, and all other expenses to keep PAL operating. Most of the kids in the PAL programs help with fund-raisers, this is a part of their learning responsibility. Thank You. Everything counts all the time.

Vallejo  
Police  
Activities  
League



*When a pal needs a  
PAL.*

*Activity/  
Program  
Information*

**Tel: 707 552 1573**



## Vallejo PAL

*This brochure was funded  
by the PAL YEP grant.*

Vallejo  
Police Activities League

301 Wallace Avenue  
Vallejo, California 94590-9950

Phone: 707-552-1573

Fax: 707-552-6850

Email: [vjopal@aol.com](mailto:vjopal@aol.com)

Web: [www.vallejopal.org](http://www.vallejopal.org)

# PAL— a unique partnership

The Police Activities League was established on June 10, 1971 in order to provide supervised recreation, stressing fair play and good sportsmanship.

PAL provides a framework of rules and regulations that serve as guidesposts for youngsters while they are growing up and continue to serve them in later years. The PAL reflects the prevention of crime in its ideal form. It is a vital aid to youngsters in guiding them toward responsible and mature citizenship.

Vallejo PAL does not discriminate on the basis of race, color, religion, national origin, sex, or disability.

## Educational

Vallejo PAL gives youth the opportunity to involve themselves with the PAL through the Youth Directors Council (YDC) and through the Police Explorers Program. The YDC is a leadership opportunity where youth can make decisions for the PAL with its adult board members and volunteer in the community.

Police Explorers offers a first hand look at Police work and



gives young people 15-20 years old an opportunity to consider a career in law enforcement.

## Recreational

There are many activities available at your PAL. PAL's most popular activity is soccer, sign-ups begin in April/May. Soccer is open to boys and girls from four years to 18 years of age. Games are played throughout the City of Vallejo, at school grounds, G.V.R.D. parks and the P.A.L. Complex. The League has also developed the German Soccer Program for the competitive players who travel to Germany every few years.



PAL/GAL Softball is open to girls between the ages of 4.5 and 18. The season runs from April to June and sign-ups are in January. From June to the end of the year there is the opportunity to become more competitive with the Hurricane softball program. It is a traveling team in which girls 10-18 can tryout for to increase their abilities.



Wrestling has had many stars. Their season usually runs between February and May at the Vallejo High School. The ages range from six to 18.



Every year PAL co-sponsors the EAST/WEST high school All-Star football game which promotes the spirit of fair play and sportsmanship. The best seniors from high schools around are invited to play in this exciting championship. The game is played at the Napa Memorial Stadium and for more information contact the Vallejo PAL.



Don't forget the annual golf tournament in May.

All proceeds from the football game and the golf tournament go to support the PAL programs and keep them going.

The Judo club takes pride in the development of their students, through Judo, and in all aspects of their lives: Commitment, Camaraderie, Respect, Physical & Mental Toughness.



PAL Boxing stresses the importance of hard work, education, good manners and sportsmanship. The Boxing Gym is located at 917 Marin St. and any youth from 8 to 18 may participate.



Off Road Motorcycle Program is under the direction of Vallejo Police Officers. Boys and Girls ages 10-18 years are instructed on safety and the use of the equipment. Location is 510 Couch St. on Saturdays only.



Track and Field involves boys and girls 6 yrs. To 18 yrs. And runs from February to August. Practices Monday thru Thursday from 5 p.m. to 6:30 at the Vallejo High School.



301 Wallace Avenue  
Vallejo, California 94590-9990

Phone: 707-552-1573  
Fax: 707-552-6850  
Email: vjopal@sol.com  
Web: www.vallejopal.org

## **Attachment B-5**

Vallejo Senior Citizens Council (Florence Douglas  
Senior Center)

**City Of Vallejo  
Community Based Organization  
FY 2007-08 Funding Request Form**

Organizator Florence Douglas Senior Center (Vallejo Senior Citizens' Council, Inc.

Address 333 Amador Street City: Vallejo Zip 94590

Contact Vicki Conrad Title: Executive Director

Telephone#: 707-643-1044 Fax: 707-643-3224 E-mail: vc391@aol.com

A: Financial Information

1	City Funding	2004/05	<u>\$68,400</u>	2005/06	<u>\$68,400</u>	2006/07	<u>\$68,400</u>
	Total Budget	2004/05	<u>\$415,000</u>	2005/06	<u>\$388,000</u>	2006/07	<u>\$387,000</u>

2 What are your projected non-City funding sources in FY 2007-08

<u>Source of funds</u>	<u>Estimated Amount</u>
Bingo	\$ 50,000.00
Senior-Transportation	\$ 68,000.00
Travel	\$ 110,000.00
Social Programs	\$ 47,600.00
Donations	\$ 13,500.00
Gift Shop	\$ 15,500.00
Other Income & Grants	\$ 14,000.00
<u>Total</u>	<u>\$ 318,600.00</u>

**3. How would City funding in FY 2007-08 impact your organization's ability to obtain additional funding from other sources and deliver additional services to the community?** If the City declines subsidy funding at the 2006-07 funding level of \$68,400. Be advised that foundations and other funding sources expect fiscal accountability and sustainability of a program, and of the organization. Without the city subsidy of \$68,400, we will become a volunteer organization, at best, within six months. As a 501 c (3) non-profit and as a 509(a) (1) and 170(b) (1) public charity, we do request grant funding, most grant funds are for new programs and often include no support for operating costs. Grant funds and bingo fundraisers will not be a sustainable option for this organization, for this coming fiscal year nor in the foreseeable future.

**4. Please, submit a copy of your most recent annual financial statements.**

Note: see attachment #1- Our fiscal year 7/1/05-6/30/06 comprehensive financial report based on our non-profit tax return form 990 and a copy of our profit and loss statement from 7/1/06-5/1/07.

## **CBO FY 2007-08 Funding Request**

Page 2 of 4

**Organization: Florence Douglas Senior Center-Vallejo Senior Citizens' Council, Inc.**

### **B. Program Information**

#### **1. Describe your program accomplishments (programs completed, number of clients/customers served) during FY 2006-07.**

Over 103,000 units of services were provided to the aging in our community in 2006. Please see our attached statistical report of the activities offered and the number of participants who received services in the calendar year of 2006.

Our statistical information is compiled per signatures of attendees for services and programs offered and are honor based; we gather statistical information from approximately 98% of the activities offered at our center.

#### **2. Describe your work program (programs proposed, number of clients/customers served) for 2007-08 if your organization receives the same amount of funding received in FY 2006-07.**

We will be able to maintain our current level of service, to over 15,000 seniors annually. We anticipate an increase to service hours and programs, with additional funding, if granted from other sources.

**Organization: Vallejo Senior Citizens' Council, Inc.  
(Florence Douglas Senior Center)**

**3. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organization receives 50% of City funding received in FY 2006-07.**

We will continue to make every effort to obtain funding from new sources, however, if our history is any indication, the services provided by senior centers often receive minimal to no funding from foundations for existing programs.

At a 50% reduction:

Further reduction of paid staff would be mandated, currently have two full-time employees the director and the setup- janitor, a bookkeeper for ten hours a week, and part time clerical personnel who work a total of 28 hours per week.

We will not be able to provide any customer services after 12:00pm and we would close the center to all senior activities by 1:00pm Monday through Friday.

(We currently close at 4:00pm Monday through Thursday and at 2:00pm on Friday)

Impact:

Afternoon activities eliminated; no resource information, language classes, computer lab, travel services, gift shop, podiatry, two support groups, and special events. The senior clubs that meet here will have to contribute more for use of the center. The estimated reduction in units of services will be 20%-30% of the current average of 100,000+ annually.

The most income challenged and vulnerable of seniors, will be most affected by a reduction of afternoon services, they are from the generations that make the FDSC their second home. Many, volunteers will leave as less opportunity will exist, additional employee turnover will occur.

**4. Describe the impact on your organization's program (s) if you receive no funding from the City of Vallejo in FY 2007-08.**

Our bingo revenues are declining, bingo has incurred a \$12,000 reduction in revenue from March 2006 to March 2007. In addition, other Vallejo non-profits will also seek alternate funding sources, never a viable reality for senior programs, anyway.

We anticipate a critical impact to the welling being of our community's aging members. Please look at other cities that are expanding senior services, the importance of our services have a much broader impact than the loss of the activities provided, for most of our seniors this is their only social interaction on an ongoing basis. We provide an alternative to isolation, to alcohol and drug use due to increased depression and feelings of hopelessness, there will be more nursing home placements due to the lack of physical and mental engagement provided through our services. Senior Centers provide an opportunity to seniors to remain an independent, contributing community member through the second half of life.

CBO FY 2007008 Funding Request

Page 4 of 4

**Organization: Vallejo Senior Citizens' Council Inc.  
(Florence Douglas Senior Center)**

4) If we receive no city funding, the impact.

We are anticipating the use of restricted building funds (court ordered and restricted to build or purchase a new senior center or for building improvements) within six months if we receive no city funding. Be advised that it may take a year or more to obtain court approval to use these funds to operate the center, the same will hold true for most grants. With the use of the restricted funds, it may be possible to retain some paid staff, one part-time janitor and one part-time bookkeeper. Other paid positions would become volunteer positions. The center may be able to provide some exercise programs, support groups, a meal site, travel program. With some very aggressive and dedicated oversight, the center may be able to operate in this manner for up to one to two years.

That is; if restricted building funds can be used for operations, volunteers will have to become fiscally responsible, with the elimination of clerical and administrative positions.



#1

Florence Douglas Senior Centre

Profit & Loss

July 1, 2006 to May 4, 2007

<b>General Income</b>		
Rental Income	\$ 10,892.95	
Transportation Programs Receipts	\$ 57,991.30	
Social Programs Income	\$ 40,370.59	
Advertising Income	\$ 322.00	
Donation Income	\$ 9,430.34	
Bingo Cash Transfer	\$ 40,000.00	
Travel Program Receipts	\$ 80,074.30	
Gift Shop Receipts	\$ 12,525.90	\$ 251,607.38
		<hr/>
<b>City of Vallejo Subsidy Income</b>		\$ 68,400.00
<b>Other Income</b>		
Insurance	\$ 909.00	
Office Supplies	\$ 58.43	
Interest Income	\$ 6,117.23	\$ 7,084.66
<b>Total Income</b>		<hr/>
		\$ 327,092.04
<b>Expenses</b>		
Rental Expenses	\$ 520.00	
Transport Program Payments	\$ 60,696.00	
Social Program Expenses	\$ 12,170.69	
Travel Programs Payments	\$ 68,149.12	
Gift Shop Expenses	\$ 7,445.65	
Advertising	\$ 2,578.11	
Building Maintenance & Supplies	\$ 23,225.91	
Insurance	\$ 16,022.63	
Utilities Expenses	\$ 19,556.27	
Staff Expenses	\$ 92,698.12	
Office Expenses	\$ 9,736.65	
Permit/Dues/Subscriptions	\$ 2,898.72	
Outside Service Expenses	\$ 6,424.60	
Bank Charges	\$ 42.00	
<b>Total Receipts</b>		<hr/>
		\$ 322,164.47
<b>Net Income</b>		<hr/>
		\$ 4,927.57

Rebecca S. Gardiner (Kendall), C.P.A.  
Teresa G. Fitzgerald, C.P.A.

14 Travis Blvd.  
Box 145  
Fairfield, CA 94533  
707.422.6700  
FAX 707.422.6704

November 6, 2006

Johanna A. Benker, C.P.A.  
Teresa G. Fitzgerald, C.P.A.

555 Mason Street, Suite 200  
Vacaville, CA 95688  
707.446-4455  
FAX 707.446-4486

To the Board of Directors  
Vallejo Senior Citizens' Council, Incorporated  
333 Amador Street  
Vallejo, CA 94590

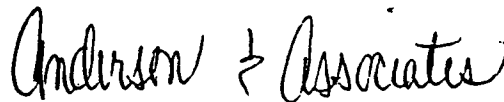
Russell L. Word, C.P.A.

1300 Tennessee Street  
Vallejo, CA 94590  
707.642.7533  
FAX 707.642.0629

We have compiled the accompanying statement of financial position - income tax basis of Vallejo Senior Citizens' Council, Incorporated (a nonprofit organization) as of June 30, 2006, and the related statement of activities and cash flows - income tax basis for the period then ended. The financial statements have been prepared on the basis of accounting used by the Company for income tax purposes, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the Company's financial position, activities and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



ANDERSON & ASSOCIATES  
Certified Public Accountants

VALLEJO SENIOR CITIZENS' COUNCIL, INCORPORATED  
Statement of Financial Position - Income Tax Basis  
June 30, 2006

Assets

	<u>2006</u>
<b>Current Assets</b>	
Cash and cash equivalents	\$ 118 512
Certificates of deposit	<u>191 542</u>
Total Current Assets	<u>\$ 310 054</u>
 <b>Property and Equipment</b>	
Capital improvements	50 701
Furniture and fixtures	37 534
Machinery and equipment	<u>52 100</u>
	140 335
Less accumulated depreciation	<u>( 93 060)</u>
Net property and equipment	<u>47 275</u>
Total Assets	<u>\$ 357 329</u>

Liabilities and Net Assets

<b>Current Liabilities</b>	
Federal payroll taxes payable	\$ 1 709
State payroll taxes payable	273
Sales tax payable	<u>201</u>
Total Current Liabilities	<u>2 184</u>
 <b>Net Assets</b>	
Unrestricted	\$ 163 603
Temporarily restricted	<u>191 542</u>
Total Net Assets	<u>355 145</u>
Total Liabilities and Net Assets	<u>\$ 357 329</u>

See accompanying accountant's compilation report and selected information.

VALLEJO SENIOR CITIZENS' COUNCIL, INCORPORATED

Statement of Activities - Income Tax Basis  
For the Twelve Months Ended June 30, 2006

	<u>2006</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Program Revenues</b>			
Advertising	\$ 905	\$ 0	\$ 905
Bingo income	61 593	0	61 593
Computer center	13 919	0	13 919
Gift shop	15 014	0	15 014
Miscellaneous income	2 728	0	2 728
Rental income	14 311	0	14 311
Social programs	35 091	0	35 091
Transport programs	61 898	0	61 898
Travel program	<u>103 296</u>	<u>0</u>	<u>103 296</u>
<b>Total Revenues</b>	<u>308 755</u>	<u>0</u>	<u>308 755</u>
<b>Expenses</b>			
<b>Programs</b>			
Advertising	6 601	0	6 601
Bingo expense	7 660	0	7 660
Computer center	7 211	0	7 211
Gift shop	9 970	0	9 970
Social programs	18 590	0	18 590
Transport programs	67 843	0	67 843
Travel program	<u>90 713</u>	<u>0</u>	<u>90 713</u>
<b>Total Program Expenses</b>	208 588	0	208 588
<b>Administration</b>			
Salaries and wages	104 229	0	104 229
Auto expense	196	0	196
Bank charges	132	0	132
Depreciation	5 920	0	5 920
Donations	0	0	0
Dues and subscriptions	1 381	0	1 381
Fees and permits	2 178	0	2 178
Insurance	19 306	0	19 306
Miscellaneous staff expense	340	0	340
Office expense	8 838	0	8 838
Outside services	6 569	0	6 569
Payroll taxes	9 340	0	9 340

See accompanying accountant's compilation report and selected information.

VALLEJO SENIOR CITIZENS' COUNCIL, INCORPORATED  
Statement of Activities - Income Tax Basis  
For the Twelve Months Ended June 30, 2006

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2006 Total</u>
Expenses (Continued)			
Administration (Continued)			
Repairs and maintenance	35 045	0	35 045
Rental expense	2 431	0	2 431
Penalties and fines	75	0	75
Supplies	7 893	0	7 893
Utilities	<u>25 945</u>	<u>0</u>	<u>25 945</u>
Total Administration Expenses	229 818	0	229 818
Total Expenses	<u>438 406</u>	<u>0</u>	<u>438 406</u>
Other Income			
City subsidy	68 400	0	68 400
Donations income	10 981	0	10 981
Interest income	<u>242</u>	<u>7 376</u>	<u>7 618</u>
Total Other Income	<u>79 623</u>	<u>7 376</u>	<u>86 999</u>
Change in net assets	(50 028)	7 376	(42 652)
Net assets as of beginning of year	196 271	201 526	397 797
Interest transferred to General Account	7 360	(7 360)	0
Transfer from Citibank CD to General Account	<u>10 000</u>	<u>( 10 000)</u>	<u>0</u>
Net assets as of end of year	<u>\$ 163 603</u>	<u>\$ 191 542</u>	<u>\$ 355 145</u>

See accompanying accountant's compilation report and selected information.

VALLEJO SENIOR CITIZENS' COUNCIL, INCORPORATED  
Statement of Cash Flows - Income Tax Basis  
For the Twelve Months June 30, 2006

	<u>2006</u>
Cash flows from operating activities	
Change in net assets	\$ (42 652)
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation	5 920
Employee advances	200
Increase in accrued expenses	<u>7</u>
Net cash used by operating activities	(36 525)
Cash flows from investing activities	
Purchase of equipment and capital improvements	<u>( 0)</u>
Net cash used by investing activities	<u>( 0)</u>
Net decrease in cash	(36 525)
Cash as of beginning of year	<u>346 580</u>
Cash as of end of year	<u>\$ 310 055</u>

See accompanying accountant's compilation report and selected information.

**VALLEJO SENIOR CITIZENS' COUNCIL, INCORPORATED**  
**SELECTED INFORMATION - Substantially All Disclosures Required by**  
**Generally Accepted Accounting Principles Are Not Included**  
**June 30, 2006**

**Note (1) - Organization**

Vallejo Senior Citizens' Council, Incorporated is a California nonprofit corporation located in Vallejo California. The Organization raises revenue to support the programs and services housed in the Florence E. Douglas Senior Center.

**Note (2) - Significant Accounting Policies**

The corporation is a nonprofit organization pursuant to Section 501 (c) (3) of the Internal Revenue Code (the Code), and therefore the organization is tax-exempt under Section 501 (a) of the Code. The organization had no material unrelated business income during the year ended June 30, 2006. Consequently, there is no provision for federal income tax.

The corporation prepares its financial statements on the basis of accounting which it uses for the preparation of its income tax returns. Under this basis revenues are recognized when collected rather than when earned and expenses, other than accrued payroll taxes, are recognized when paid rather than when incurred.

If an expenditure results in an asset having an estimated useful life that extends beyond the year of acquisition the expenditure is capitalized. Depreciation is provided using the Modified Accelerated Cost Recovery System of the Internal Revenue Code, which approximates double declining balance depreciation with no salvage value, over useful lives of three to seven years.

Under the Statement of Financial Accounting Standards No. 117, "Financial Statement of Not-for-Profit Organizations," the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Currently, the Organization has no permanently restricted net assets.

**Attendance Report, Year of 2006  
Florence Douglas Senior Center  
Quarterly Summary**

<b>Activity</b>	<b>Qtr One</b>	<b>Qtr Two</b>	<b>Qtr Three</b>	<b>Qtr Four</b>	<b>Yearly Totals</b>
55 Alive Class (Every other month)	46	15	51	25	137
Annual Picnic Attendance		-	87	-	87
Appliance Repair	63	59	51	43	216
BART Ticket Sales	53	53	34	48	188
Billiards/Ping Pong	136	159	138	192	625
Bingo (Friday)	1,392	1,241	1,257	696	4,586
Bingo (Wednesday)	893	751	951	945	3,540
Canasta	18	18	72	36	144
Caregivers Support	38	41	35	13	127
Chess	93	87	104	77	361
Clown Connection	50	27	48	38	163
Community Christmas Dinner	-	-	-	225	225
Computer Book Sales	2	1	4	-	7
Computer Class Attendance	661	711	692	660	2,130
Computer Lab Users	51	57	49	43	200
Computer Lab Volunteers	3	12	12	13	40
Council Meeting	34	36	34	36	140
Crocheting	129	129	125	109	492
Diabetes Educator	36	31	35	49	151
Diner's Delight	2,167	2,176	2,464	2,065	8,872
Dominoes	12	32	66	42	152
Executive Board	24	24	24	21	93
Fabric Painting	65	72	54	62	253
Fall Festival Attendance	121	-	-	58	179
Family History Writing	36	24	33	18	111
Father's Day Dinner Attendance	-	46	-	-	46
Fifty Plus	121	119	115	110	465
Gift Shop Christmas Party	-	-	-	210	210
Gifts By Seniors	1,734	959	1,116	1,302	5,111
Grief Support Group			13	16	29
Guest Log Rec Room	1,577	1,890	1,785	1,675	6,927
Health Fair	-	-	-	700	700
Heart Disease Study	-	20	-	-	20
Hearing Screening	6	-	1	6	13
HICAP	9	18	7	10	44
In Home Support Service Training	12	10	8	12	42
Just For Fun Music	59	68	73	24	224
Knitting	147	146	144	177	614
Line Dance	834	643	638	453	2,568
Luau Attendance	-	-	-	-	-
Mah Jongg	121	107	117	69	414
Movie	114	138	110	95	457



**Attendance Report, Year of 2006  
 Florence Douglas Senior Center  
 Quarterly Summary**

<b>Activity</b>	<b>Qtr One</b>	<b>Qtr Two</b>	<b>Qtr Three</b>	<b>Qtr Four</b>	<b>Yearly Totals</b>
Napa-Solano Audobon Board Meet					
Napa-Solano Audobon Society	-				
NARFE	165	132	101	196	594
NARFE Board	25	21	29	30	105
Needlework	-	-	-	-	-
Newcomers Program	16	23	18	12	69
Newsletter Advertising	18	19	18	17	72
Newsletter Assembly	12	8	10	21	51
Nite Caps	667	208	227	226	1,328
Nite Caps Board	6	6	5	15	32
New Year's Eve Attendance	-	-	-	-	-
North Bay Rose	72	83	105	85	345
North Bay Rose Board	19	18	17	17	71
North Bay Seniors	28	16	27	30	101
Nutrition Class	152				152
Oil Painting	27	26	27	31	111
Participant Cards	354	129	63	92	638
Piecemakers	266	301	252	295	1,114
Podiatry	16	9	8	11	44
Quilt Raffle	-	35	41	20	96
Quilting/Wednesday	136	119	112	117	484
Resource Telephone Calls	2,023	2,072	1,929	1,909	7,933
Red Cross Training	-	-	-	-	-
Saturday Brunch	-	-	-	-	-
Scrabble	38	32	35	39	144
Senior Adult Social	46	77	55	50	228
Senior Friday Cards	394	283	326	298	1,301
Senior Sports	-	34	58	99	191
Simply Jazzercise	735	792	746	604	2,877
Sons of Norway	173	18	-	-	191
Spanish Classes	191	170	162	203	726
St. Patrick's Dinner Attendance	-	-	-	-	-
Stamp Art	51	73	46	83	253
Strength Training	470	407	398	357	1,632
Tai Chi	585	444	413	346	1,788
Taste of Italy Dinner Attendance	89	83	-	-	172
Taxi Scrip	3,444	3,558	4,426	2,356	13,784
Tole Painting	54	51	48	50	203
Transit Monthly Pass Sales	20	24	9	6	59
Transit Punch Pass Sales	86	62	66	46	260
Travel Meeting	26	13	29	43	111
Travel Office Phonecalls	196	258	272	155	881

Attendance Report, Year of 2006  
 Florence Douglas Senior Center  
 Quarterly Summary

Activity	Qtr One	Qtr Two	Qtr Three	Qtr Four	Yearly Totals
Travel Office Visits	504	557	524	330	1,915
Volunteer Hours	5,303	5,646	5,305	5,108	21,362
Volunteer Luncheon		72			72
White Elephant Volunteers	8	12	14	8	42
Woodcarving	91	114	110	114	429
Yoga	55	70	94	57	276
<b>Yearly Totals</b>	27,418	25,995	26,672	23,849	103,340
Days Open Per Month	61	63	63	59	<b>246</b>
Holidays Per Month	4	1	2	6	<b>13</b>
					-
					-

## **Attachment B-6**

Vallejo Symphony

# Vallejo Symphony Association

Serving the North Bay since 1931  
May 18, 2007

David Ramadanoff, Music Director

Mr. Craig Whittom  
Assistant City Manager/Community Development  
City of Vallejo  
555 Santa Clara Street  
Vallejo, CA 94590

Dear Mr. Whittom

The Vallejo Symphony would like to apply for a grant to present our 20<sup>th</sup> Annual Pops Concert as part of the City of Vallejo's 4<sup>th</sup> of July celebration. The people of Vallejo look forward to this event every year, and we at the Symphony enjoy being able to provide this fun musical experience to a wide audience.

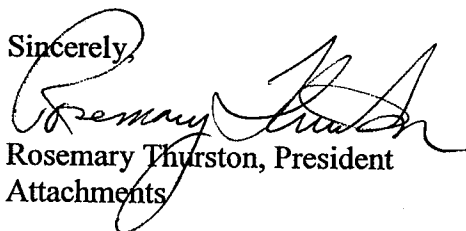
A budget of proposed expenses is attached. We realize that during these difficult times the city is operating with budget cuts in all areas. As you know, times are hard for non-profits too. The board has adopted a budget for the 2007-2008 season in which the Pops Concert must operate within the funding provided by the city. Our conductor and Music Director David Ramadanoff, and I would like to work with you to make this concert possible.

This Annual Pops Concert is by now an eagerly awaited yearly event. Judging from the public reaction in past years, this program will add greatly to the enjoyment of those attending the City of Vallejo's 4<sup>th</sup> of July festivities. As the centerpiece of Vallejo's art organizations, the symphony's performance is an appropriate and unique part of the city's patriotic celebration.

I am attaching the form you sent to us. Many of the questions do not apply to us because this is a once a year service provided to the city.

Thank you for the opportunity to apply for funding for the Annual Pops Concert. We hope to work with you to continue this beloved musical tradition in the city because we feel the Vallejo Symphony is a tremendous asset for promoting a positive image for Vallejo as we have been doing for 75 years. Please call the symphony office at (707) 643-4441 or my home phone at (707) 643-2450 if you require additional information.

Sincerely,



Rosemary Thurston, President

Attachments

**City of Vallejo**  
**Community Based Organizations**  
**FY 2007-08 Funding Request Form**

Organization: Vallejo Symphony Association

Address: 3467 Sonoma Blvd, Suite 10 City: Vallejo Zip: 94590

Contact: Rosemary Thurston Title: President

Telephone #: 707 643-4441 Fax: 707 643-5746 E-mail: Info@VallejoSymphony.org

A. Financial Information

1. City Funding: 2004/05 13,000 ; 2005/06 14,000 ; 2006/07 15,700  
 Total Budget: 2004/05 \_\_\_\_\_ ; 2005/06 \_\_\_\_\_ ; 2006/07 \_\_\_\_\_
- Approximates for 2004/2005*

2. What are your projected non-City funding sources in FY 2007-08

Source of funds	Estimated Amount
<u>None for the July 4 Pops Concert</u>	<u>0</u>
<u>Total</u>	

3. How would City funding in FY 2007-08 impact your organization's ability to obtain additional funding from other sources and deliver additional services to the community?

N/A

4. Please submit a copy of your most recent annual financial statements

N/A This request is to provide one service to the city of Vallejo for the July 4 Pops Concert.

CBO FY 2007-08 Funding Request

Page 2 of 3

Organization: Vallejo Symphony Association

B. Program information

1. Describe your program accomplishments (programs completed, number of clients/customers served) during FY 2006-07

We had many enthusiastic attendees at last year's Pops Concert. Because the concert is free and we do not collect tickets, it is not possible to know exactly how many attended. It appears that there are anywhere from 500 to 1,000 who listen to all or part of our concerts. One of the concert selections last year was Tchaikovsky's 1812 Overture with canons which was very well received. These Pops Concerts generate a great deal of good publicity for the City. We know the people of Vallejo are eagerly awaiting our 20<sup>th</sup> year of performing them.

2. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organization receives the same amount of City funding received in FY 2006-07.

We will perform the 1 1/2 hour program of classical pops and patriotic music.

CBO FY 2007-08 Funding Request

Page 3 of 3

Organization: Vallejo Symphony Association

3. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organization receives 50% of City funding received in FY 2006-07.

We will not be able to perform the July 4 Pops Concert if we do not receive Full Funding.

4. Describe the impact on your organization's program(s) if you received no funding from the City of Vallejo in FY 2007-08.

We will not be able to perform the July 4 Pops Concert if we do not receive full funding.

### 4<sup>th</sup> of July Concert Budget

Expenses:

Tell Rentals—Chairs	\$60.00
JPLS Sound	\$1,000.00
Stages Unlimited—stage and tent	\$3,954.00
Production Costs (food, printing, etc.)	\$100.00
Stage manager plus mileage	\$270.00
Musician salaries and expenses	\$8,500.00
<b>Total</b>	<b>\$13,884.00</b>

April 12, 2007  
Rosemary Thurston, President  
Vallejo Symphony Board



## **Attachment B-7**

### **Youth & Family Services**

**City of Vallejo**  
**Community Based Organizations**  
***FY 2007-08 Funding Request Form***

Organization: Youth & Family Services

Address: 1017 Tennessee St City: Vallejo Zip: 94590

Contact: Kay Bosick Title: Executive Director *Kay Bosick*

Telephone #: 707-647-1520 #203 Fax: 707-647-1513 E-mail: kayb@yfs.org

A. Financial Information

1. City Funding: 2001/02 \$18,700; 2002/03 \$18,700; 2003/04 \$16,055; 2004/05 \$13,500; 2005/06 \$10,000; 2006/07 \$10,000

List program/projects funded partially or in total by City funds

Vallejo Police PPT - \$52,210

Vallejo Family Program - \$10,000

Total Budget: 2004/05 \$2,656,000; 2005/06 \$2,583,000; 2006/07 \$2,787,000

2. What are your projected non-City funding sources in FY 2007-08

<u>Source of funds</u>	<u>Estimated Amount</u>
Solano County Health & Social Svcs	\$1,529,740
First 5 Solano	\$68,000
Fighting Back Parolee Collaboration	\$188,920
HUD	\$47,425
Prop 36	\$40,967
Sheriffs Dept	\$285,000
PHC	\$35,000
Foundations	\$55,000
Fees	\$38,000
Donation	\$15,000
<b>Total</b>	<b>\$2,303,052</b>

**CBO FY 2007-08 Funding Request**

**Page 2 of 7**

**Organization:** \_\_\_\_\_

- 3. How would City funding in FY 2007-08 impact your organization's ability to obtain additional funding from other sources and deliver additional services to the community?**

Without the City funding our organization would not be able to provide parenting classes for some of Vallejo's high risk families. With the evidence based programs we are using; "Nurturing Parenting Program" (NPP) and the ethnic specific parenting group called the "Effective Black Parenting Program"(EBPP) we are able to collect data that we can use to apply for funding that can expand and enhance our services (i.e. infant and toddler care during classes, site costs, material costs, food, etc.). This past year YFS applied for an EBPP training scholarship from Children's Network for one of our clinician and received it. We qualified because we were providing parenting classes in Vallejo with City Funding. We have a better chance to obtain additional funding if we can remain in partnership with the City of Vallejo.

- 4. Please submit a copy of your most recent annual financial statements.**  
**Attached**

**B. Program information**

**1. Describe your program accomplishments (programs completed, number of clients/customers served) during FY 2006-07:**

In the past 2006-2007 fiscal year, parenting education services have been provided to 14 adults and to a combination of 12 children and adolescents over two different sessions. Some of the parents and children participated in the "Nurturing Parenting Program" (NPP) for 16 weeks. Others participated in an ethnic specific parenting group called the "Effective Black Parenting Program"(EBPP) for 16 weeks. Each session lasted for three hours and a meal was served before each session. In each one of these parenting programs a specific curriculum was used to educate and train the parents and children. Both of these programs are interactive. While the parents were being educated and trained in various parenting techniques, the children/youth would be participating in various activities with another facilitator and these activities were designed to facilitate a better relationship between the child and parent. Each parent was given a parenting handbook and homework was given after each session and discussion/review of the homework was done at the next group. The parents seemed to enjoy this activity and asked very important and serious questions.

Of the 14 parents and 12 children and adolescents in each of the programs, 10 parents and 8 children received certificates of completion and two received certificates of participation. Three of the parents were reunified with their children due to their active participation in this program. Of the 14 parents, only one was a male and he was a single parent of two children.

The facilitators of the interactive parenting programs hold various degrees (BA, MA, or PsyD) and have related experience in the field of human services and were trained in the EBPP. One of the facilitators was trained in both the EBPP and the NPP. Assessment was integrated into the parenting program and if it was determined that a parent needed to have an individual session or family session, the services were provided as a support to their growth and development as parents. At the end of the 16 week session, the parents and the facilitators participated in a feed back session, which was for the purpose of obtaining the parent's ideas that would improve the potential for the next group of parents to understand and assimilate the information from each parent program. This was a valuable process for both the parents and facilitators.

**CBO FY 2007-08 Funding Request**

**Page 4 of 6**

**Organization:** \_\_\_\_\_

The curriculum covered and addressed important topics such as: child development, discipline, substance abuse and addiction, and domestic violence and education. In addition, trans-generational transmittance of inappropriate parenting styles was discussed in relationship to the parents' current parenting style. Attachment theory was a topic of discussion and linked to the parent's ability to parent effectively.

- 2. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organization receives the same amount of City funding received in FY 2006-07.**

Both of the parenting programs and the related curricula will be used to provide parenting services. There will also be three to four group facilitators as the children of the parents served will take part. We expect to serve about twenty parents and their children will be served for the same amount of funding.

- 3. Describe your work program (programs proposed, number of clients/customers served) for FY 2007-08 if your organization receives 50% of City funding received in FY 2006-07.**

Given the great need for parenting education in the interest of beginning to heal the families in Vallejo, serving only half the number of parents we did this past year would be a disservice to the community. Services could be provided, but the expertise of the facilitators would probably be used in the most effective and efficient way.

- 4. Describe the impact on your organization's program(s) if you received no funding from the City of Vallejo in FY 2007-08.**

The quality of the programs offered to the parents would seriously suffer because one of the important components of the program is being able to provide parent workbooks and all of the other incentives that are necessary to keep the parents motivated to come. The parents that receive services in the city of Vallejo through YFS are among the most high risk and impoverished citizens. Additionally, the issues that these families deal with daily and bring to group seem to contribute to the high attrition rate that is experienced by other providers who do not work well with or understand the needs of this population. YFS staff would make every effort to provide this service because of the high ethical standards that exist at the agency and in the employees. However, without the funding, a serious strain would be placed on the staff person who organizes and facilitates the groups, which would negatively impact their ability to provide the best service possible.

**CBO FY 2007-08 Funding Request**

**Page 5 of 6**

**Organization:** \_\_\_\_\_

The research in the field is very clear as to the importance of parents learning how to parent their children effectively. A child's or parent's style of attachment can change over the life span if the attachment figure is a "good enough" parenting figure. Without the knowledge that will facilitate the potential for change in parenting style, there can be no change. Now that there are various curricula that are science based, best practices, or ethnic specific, parents have the potential to acquire the knowledge that will support their efforts to raise children that can function positively in social situations and in their relationships with their peer group and other adults. The money that is provided by the city is very important to the support of the parents who are seeking help to improve their parenting skills and is important to the parenting program at YFS, who will provide the training.

**YOUTH AND FAMILY SERVICES, INC.**

**FINANCIAL STATEMENTS**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

**JUNE 30, 2006**

**WILLIAM V. JONES  
CERTIFIED PUBLIC ACCOUNTANT**

# YOUTH AND FAMILY SERVICES, INC.

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Statement of Functional Expenses	4
Statement of Cash Flows	5
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## Independent Auditor's Report

Board of Directors  
Youth and Family Services, Inc.  
Vallejo, California

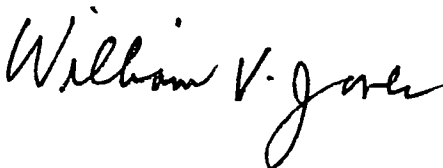
I have audited the accompanying statement of financial position of Youth and Family Services, Inc. (a California nonprofit corporation) as of June 30, 2006, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Youth and Family Services, Inc. at June 30, 2006 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated November 2, 2006, on my consideration of the organization's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

San Mateo, California  
November 2, 2006



**YOUTH AND FAMILY SERVICES, INC.**  
Statement of Financial Position  
June 30, 2006

**ASSETS**

Current Assets	
Cash	\$ 174,915
Accounts receivable	305,384
Other receivables	62,548
Prepaid expenses	<u>17,578</u>
Total Current Assets	560,425
Fixed assets, at cost, less accumulated depreciation of \$372,725 (Note 2)	1,230,266
Lease deposits	<u>2,500</u>
	<u>\$1,793,191</u>

**LIABILITIES AND NET ASSETS**

Current Liabilities	
Note payable - line of credit (Note 3)	\$ 79,000
Current portion of long-term debt	19,669
Accounts payable and accrued expenses	<u>165,143</u>
Total Current Liabilities	263,812
Long-Term Debt (Note 4)	1,148,469
Commitments (Note 5)	
Net Assets	
Unrestricted	363,491
Temporarily restricted	<u>17,419</u>
Total Net Assets	<u>380,910</u>
	<u>\$1,793,191</u>

The accompanying notes are an integral part of these statements.

**YOUTH AND FAMILY SERVICES, INC.**  
**Statement of Activities**  
**For the Year Ended June 30, 2006**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>SUPPORT AND REVENUE</b>			
Grants and contracts (Note 6)	\$2,502,015	\$ 15,000	\$2,517,015
Contributions	18,414		18,414
Donated legal services	7,820		7,820
Rental income	5,400		5,400
Fees	31,086		31,086
Workers compensation rebates	25,873		25,873
Other	11,700		11,700
	<u>2,602,308</u>	<u>15,000</u>	<u>2,617,308</u>
 <b>NET ASSETS RELEASED FROM RESTRICTIONS</b>			
Total support and revenue	<u>2,602,308</u>	<u>15,000</u>	<u>2,617,308</u>
 <b>EXPENSES</b>			
Adolescent and children's programs	1,556,779		1,556,779
Women and children's programs	340,973		340,973
Jail programs	365,817		365,817
Homeless and community services	240,679		240,679
All other programs	78,798		78,798
Total expenses	<u>2,583,046</u>	<u>          </u>	<u>2,583,046</u>
 <b>INCREASE IN NET ASSETS</b>	 19,262	 15,000	 34,262
<b>Net Assets - July 1, 2005</b>	<u>344,229</u>	<u>2,419</u>	<u>346,648</u>
<b>Net Assets - June 30, 2006</b>	<u>\$363,491</u>	<u>\$ 17,419</u>	<u>\$380,910</u>

The accompanying notes are an integral part of these statements.

**YOUTH AND FAMILY SERVICES, INC.**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2006**

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Salaries and benefits	\$1,787,746	\$ 78,967	\$1,866,713
Rent	77,200		77,200
Supplies	62,018	11,618	73,636
Consultants	38,421	25,189	63,610
Telephone	28,892	2,664	31,556
Insurance	28,404	3,766	32,170
Equipment expense	10,609	1,675	12,284
Mileage reimbursements	21,329	643	21,972
Audit		12,050	12,050
Legal		14,840	14,840
Payroll services		1,270	1,270
Drug and alcohol tests	6,023		6,023
Publications and subscriptions	8,370		8,370
Repairs and maintenance	38,337	4,081	42,418
Utilities	37,908	4,237	42,145
Client transportation	34,164		34,164
Training and seminars	12,629		12,629
Interest and bank charges		87,217	87,217
Student stipends	22,090		22,090
Youthbuild incentive	15,749		15,749
Fundraising expense		531	531
Consulting fee – workers compensation rebate	12,936		12,936
Appraisal fee		3,500	3,500
Other	1,715	7,430	9,145
	<u>2,244,540</u>	<u>259,678</u>	<u>2,504,218</u>
Depreciation	<u>59,977</u>	<u>18,851</u>	<u>78,828</u>
<b>Total</b>	<b><u>\$2,304,517</u></b>	<b><u>\$278,529</u></b>	<b><u>\$2,583,046</u></b>

The accompanying notes are an integral part of these statements.

**YOUTH AND FAMILY SERVICES, INC.**  
Statement of Cash Flows  
For the Year Ended June 30, 2006

<b>OPERATING ACTIVITIES</b>	
<b>INCREASE IN NET ASSETS</b>	\$ 34,262
Adjustments to reconcile to net cash provided by operating activities	
Depreciation	78,828
(Increase) decrease in current assets	
Decrease in receivables	160,526
Decrease in prepaid expenses	7,860
Increase (decrease) in current liabilities	
Decrease in note payable - line of credit	(71,000)
Decrease in current portion of long-term debt	(26,919)
Decrease in accounts payable and accrued expenses	(45,890)
Decrease in advanced funds	<u>( 5,800)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>131,867</u>
 <b>INVESTING ACTIVITIES</b>	
Fixed asset acquisitions	<u>( 78,541)</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>( 78,541)</u>
 <b>FINANCING ACTIVITIES</b>	
Proceeds from borrowings	851,200
Repayment of debt	<u>(775,215)</u>
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>75,985</u>
 <b>NET INCREASE IN CASH</b>	129,311
 <b>CASH - July 1, 2005</b>	<u>45,604</u>
 <b>CASH - June 30, 2006</b>	<u>\$174,915</u>

The accompanying notes are an integral part of these statements.

**YOUTH AND FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2006

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Youth and Family Services, Inc. (YFS) is a nonprofit California corporation which provides education, training and support services to young people and their families, whose lives have been impaired from the abuse of chemical substances. Grants and fees come from the following sources: the Federal Government, the State of California, Solano and Napa Counties, the Cities of Vallejo and Fairfield, and corporate foundations.

A summary of the Corporation's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows:

- (A) The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Temporarily restricted net assets consist of donations which have been restricted by donors for specific purposes.
- (B) Cash accounts at Solano Bank are insured up to \$100,000 by the FDIC. The amount in excess of insured limits at June 30, 2006 was \$73,615.
- (C) No allowance for doubtful accounts has been provided because all accounts receivable are considered to be collectible.
- (D) Fixed assets are being depreciated using the straight-line method over the estimated useful lives of the assets.
- (E) It is the policy of YFS to allocate indirect expenses (supporting services) to the various programs based on direct costs and other relevant factors.
- (F) YFS is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and under Section 23701(d) of the California Revenue and Taxation Code.
- (G) Contributions revenue may include the fair value of donated furniture and equipment. Donated services, unless professional in nature, are not recorded.
- (H) The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**YOUTH AND FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2006

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

- (l) Grant awards require the fulfillment of certain conditions as set forth in the grant instrument. Failure to fulfill the conditions could result in the return of funds to the grantor.

**NOTE 2 – FIXED ASSETS**

Fixed assets at June 30, 2006 consisted of the following:

Property – 1015 & 1017 Tennessee St., Vallejo	\$ 446,269
Property – 408 Tennessee St., Vallejo	320,795
Property - 508 Alabama St., Vallejo	524,404
Furniture and office equipment	
Administration	95,815
Vallejo	109,276
Fairfield	54,635
Vehicles	<u>51,797</u>
	1,602,991
Less accumulated depreciation	<u>372,725</u>
	<u>\$1,230,266</u>

Property costs include land, buildings and improvements.

**NOTE 3 - NOTE PAYABLE - LINE OF CREDIT**

The Corporation has a line of credit with Solano Bank providing for borrowings up to \$200,000. The interest rate, currently 8.75%, is subject to change based on the bank's index rate. Borrowings are secured by accounts receivable. This line will expire March 9, 2007, if not renewed prior to that date.

**YOUTH AND FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2006

**NOTE 4 – LONG-TERM DEBT**

At June 30, 2006, long-term debt consisted of the following:

Note payable to Solano Bank secured by the 1015 and 1017 Tennessee Street land and building; monthly payments of \$3,187, including principal and interest at 6.5% per annum, are due through April, 2011; thereafter, the monthly payments will increase to \$3,438, including principal and interest at 7.5% per annum; however, this change and any subsequent adjustments in the interest rate (which may occur every five years) will be determined by future changes in the bank's indexed rate; a final payment of \$3,435 will be due April, 2031	\$466,101
Note payable to Solano Bank, secured by the 408 Tennessee Street land and building; monthly payments of \$1,704, including principal and interest at 6.5% per annum, are due through April, 2011; thereafter, the monthly payments will increase to \$1,838, including principal and interest at 7.5% per annum; however, this change and any subsequent adjustments in the interest rate (which may occur every five years) will be determined by future changes in the bank's indexed rate; a final payment of \$1,835 will be due April, 2031	249,152
Note payable to Solano Bank, secured by the Alabama Street land and building; monthly payments of \$912, including principal and interest at 6.5% per annum, are due through April, 2011; thereafter, the monthly payments will increase to \$984, including principal and interest at 7.5% per annum; however, this change and any subsequent adjustments in the interest rate (which may occur every five years) will be determined by future changes in the bank's indexed rate; a final payment of \$982 will be due April, 2031	133,400
Note payable to the City of Vallejo (HUD CDBG), secured by the Alabama Street land and building; the principal plus 3% interest per annum will be due on June 30, 2012 (or sooner if the property is sold); at the option of the City of Vallejo, this note may be renewed for an additional 10 year term	100,000



**YOUTH AND FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2006

**NOTE 4 – LONG-TERM DEBT (continued)**

Accrued interest on the above City of Vallejo note	13,923
Note payable to the City of Vallejo (HUD CDBG), secured by the Alabama Street land and building; the principal plus 3% interest per annum will be due on June 30, 2012 (or sooner if the property is sold); at the option of the City of Vallejo, this note may be renewed for an additional 10 year term	140,000
Accrued interest on the above City of Vallejo note	16,800
Note payable to WestAmerica Bank, secured by vehicle; final payment is due in July, 2006	450
Note payable to WestAmerica Bank, secured by vehicles; monthly payments of \$517, including principal and interest at 6.59% per annum, are due through January, 2008	9,272
Due to Solano County for disallowed funding from 1995 to 1997	<u>39,040</u>
Less current portion	<u>1,168,138</u> <u>19,669</u> <u>\$1,148,469</u>

The amount of interest paid in cash in the year ended June 30, 2006 was approximately \$77,000.

**YOUTH AND FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2006

**NOTE 4 – LONG-TERM DEBT (continued)**

Long-term debt maturities for years ended June 30<sup>th</sup> are summarized as follows:

2007	\$ 19,700
2008	18,000
2009	15,400
2010	16,500
2011	18,600
Thereafter	<u>1,079,938</u>
	<u>\$1,168,138</u>

**NOTE 5 – COMMITMENTS**

Leases

The Fairfield programs operate in leased facilities. The lease provides for monthly rentals of approximately \$7,000 (plus annual CPI increases) through July, 2010.

Approximate future required payments under the leases for years ended June 30<sup>th</sup> are summarized as follows:

2007	\$ 86,600
2008	89,000
2009	91,400
2010	93,600
2011	<u>7,800</u>
	<u>\$368,400</u>

**YOUTH AND FAMILY SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2006

**NOTE 6 – GRANTS AND CONTRACTS**

Grants and contracts for the year ended June 30, 2006 consisted of the following:

SCH&SS Adolescence O/P	\$247,256
SCH&SS EPSDT	493,603
SCHSS Independent Living Program	354,951
HUD Youthbuild	114,184
Vallejo Police Dept. PPT	52,210
Contra Costa Co. EPSDT	6,299
SCH&SS Aurora O/P	145,705
SCH&SS Aurora Day Trmt/Intensive Outpatient	39,800
SCH&SS Aurora Adult Mental Health	20,837
Napa Co. Office of Education - Safe Schools Healthy Students	266,742
Fairfield PPT Youth	36,000
SCH&SS Proposition 36	41,455
SO CO Welfare CPS	14,952
First 5 Solano-Prenatal Collaborative	24,295
Vallejo Family Programs	10,000
SO CO Sheriff-Men & Women's Services	339,427
HUD-Rosewood	134,912
HUD-Job Development/Triage	79,387
Childrens Alliance Mini-Grant	25,000
SOLNET	10,000
Kaiser Foundation	10,000
Woodlawn Foundation	35,000
	<u>\$2,502,015</u>

**NOTE 7 – CUSTODIAL FUNDS**

YFS maintains custodial fund records for certain residents of Rosewood House (Alabama Street), a transitional housing facility. Since such funds are not owned by YFS, they are not included in the financial statements. As of June 30, 2006, these funds amounted to \$1,704.

**NOTE 8 – RELATED PARTIES**

In June 2006, the Youth and Family Services board of directors approved two new members (replacing recently retired members). The new board members are both vice presidents of Solano Bank in Vacaville. In April 2006, in connection with the refinancing of its long-term debt, YFS obtained \$851,200 of mortgage secured loans from Solano Bank. YFS also maintains its bank accounts and has a line of credit with Solano Bank.

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based  
on an Audit of Financial Statements Performed in Accordance with Government Auditing  
Standards

Board of Directors  
Youth and Family Services, Inc.  
Vallejo, California

I have audited the financial statements of Youth and Family Services, Inc. as of and for the year ended June 30, 2006 and have issued my report thereon dated November 2, 2006. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the organization's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Compliance

As part of obtaining reasonable assurance about whether the organization's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the information of management and the Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

San Mateo, California  
November 2, 2006

