



# Greater Vallejo Recreation District

GVRD promotes wellness and healthy lifestyles  
by providing safe parks and innovative and fun  
recreation programs for all residents.

## BOARD OF DIRECTORS

Rita Fryar  
Thomas Judt  
Nicole Person  
Olivia Ruiz  
Ward Stewart

**INTERIM  
GENERAL MANAGER**  
Pamela Sloan

In accordance with California Government Code Section 54957.5, materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's Administrative Office, 401 Amador Street, Vallejo, CA during normal business hours or electronically on our [website](#).

In compliance with the Americans with Disabilities Act, Special assistance for participating in this meeting can be obtained by contacting the District Office at 707-648-4604. A 48-hour notification would enable the District to make reasonable accommodations to ensure accessibility to this meeting. (28 CFR 35.102-35.104 ADA Title II).

## Board of Directors Meeting Agenda

Thursday, July 9, 2026

Administrative Office-Board Room, 401 Amador Street, Vallejo, CA 94590

6:30 p.m. – Regular Session

### Public Comment on Items on the Agenda

If you wish to speak on an item under discussion by the Board of Directors which appears on this Agenda, you may do so upon receiving recognition from the Chairperson of the Board. Please state your name and whether you are speaking as an individual, or are speaking for an organization, in which case, please state the name of the organization. Each individual speaker may speak for up to three minutes, and an individual representing an organization may speak up to five minutes.

1. Call to Order:
2. Pledge of Allegiance:
3. Roll Call:
4. Approval of Agenda:
5. Public Comment:

(Note: For matters not otherwise listed on this agenda. The Board of Directors welcomes your comments under this section but is prohibited by State Law from discussing items not listed on the agenda. Your item will be taken under consideration and may be referred to Board of Directors Committee(s) and/or Staff.) To provide an opportunity for all members of the public who wish to address the Board, a time allocation of 3 minutes for each individual speaker and 5 minutes for an individual representing an organization



6. Chairperson Opening Comments:

7. Presentations:

Franklin Recreation Center Park- Project Update (CALA)

8. Committee Updates:

The Chairperson for Standing Committees will provide any updates to the Board of Directors.

9. Consent Calendar:

Items listed on the consent calendar are considered routine in nature and may be enacted by one motion. If discussion is required, that item will be removed from the consent calendar and will be considered separately.

9.1 Approve Board Minutes – June 25, 2026

9.2 Accept Publicity, Programs and Community Relations Committee Minutes –  
June 22, 2026

10. Action Items:

10.1 Public Hearing Regarding GVRD Job Vacancies and Employee Recruitment and Retention, Pursuant to Government Code Section 3502.3 (Lewis)

10.2 Approval of Resolution 2026-04 of the Board of Directors of the Greater Vallejo Recreation District Regarding Formal Collaboration with the City of Vallejo and Solano County (Judt)

10.3 Discussion and Possible Action on Grant Writing Proposals (Sloan)

11. Financials:

11.1 Fiscal Year 2022-2023 Financial Audit Presentation by M.U.N. CPAs  
(Parkhurst)

11.2 Review and Accept the Fiscal Year 2022-2023 Final Audited Financial Statements, Auditor's Internal Control Letter (Management Letter), with Responsible Official's Responses, and Conclusion Communication (Parkhurst)



11.3 Public Hearing: Presentation of the Fiscal Year 2026-2027 Budget and Approval of Resolution 2026-03 of the Board of Directors of the Greater Vallejo Recreation District Adopting the Final Budget for Fiscal Year 2026-2027 (Parkhurst)

12. Staff Updates:  
Interim General Manager

13. Executive Session:  
Conference with Labor Negotiators; pursuant to Government Code Section 54957.6  
Agency Designated Representatives: Pamela Sloan, Interim General Manager; Andrew Shen, Legal Counsel; Luke Jensen, Director of Labor Relations, and Samantha Smithies, Analyst, Renne Public Law Group  
Employee Organizations: International Brotherhood of Electrical Workers Local Union 1245 (IBEW); Service Employees International Union Local 1021 (SEIU)

14. Meeting Adjourn:



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GENERAL MANAGER**  
Pamela Sloan

## Greater Vallejo Recreation District Board of Directors Minutes

Thursday, June 25, 2026- 401 Amador Street, Vallejo, CA 94590  
6:30 p.m. – Regular Session

### 1. Call to Order:

Chairperson Judt called a regular meeting of the Board of Directors of the Greater Vallejo Recreation District to order at 6:30 p.m., June 25, 2026, in the Board Room of the Greater Vallejo Recreation District Office, 401 Amador Street, Vallejo, California.

### 2. Pledge of Allegiance:

Chairperson Judt led the pledge of allegiance.

### 3. Roll Call:

**Present:** Chairperson Thomas Judt; Vice-Chairperson Ward Stewart; Secretary Nicole Person; Director Rita Fryar

**Staff:** Interim General Manager, Pam Sloan; Legal Counsel, Andrew Shen; Finance Director, Noel Parkhurst; Parks and Facilities Director, Salvador Nuño; Human Resources Director Seanzell Lewis; Recreation Services Director, Antony Ryans; Board Clerk, Kimberly Pierson

**Absent:** Director Olivia Ruiz

### 4. Approval of Agenda:

Director Stewart offered the motion, seconded by Director Fryar to approve the agenda with one change: Remove item 9.5- Approve “New” Policy 3074-Fee Waiver for Community Organizations. Motion passed. Director Ruiz was absent for the vote.

### 5. Public Comment: Chairperson Judt allowed public comment for item 13 at this time. 1 Speaker: Greg Carter; 3 speakers representing SEIU Local 1021: Chris Andrade, Diana Bello, Johnathan Burton, Andrea Ceballos-Lee.

(Note: For matters not otherwise listed on this agenda. The Board of Directors welcomes your comments under this section but is prohibited by State Law from discussing items not listed on the agenda. Your item will be taken under consideration and may be referred to Board of Directors Committee(s) and/or Staff.) To provide an opportunity for all members of the public who wish to address the Board, a time allocation of 3 minutes for each individual speaker and 5 minutes for an individual representing an organization



## 6. Chairperson Opening Comments:

Chairperson Judt gave a brief preview of the grant proposals item to be discussed later in the evening.

## 7. Presentations:

- 7.1 Congratulations to Andrea Ceballos-Lee, Recreation Supervisor for passing her employment probationary period (Ryans)
- 7.2 Congratulations to Johnathon Burton, Recreation Coordinator for passing his employment probationary period (Ryans)

Recreation Services Director Ryans introduced Andrea Ceballos-Lee and Johnathon Burton.

## 8. Committee Updates:

The Chairperson for Standing Committees will provide any updates to the Board of Directors.

Director Person gave a brief overview of the recent Publicity, Programs and Community Relations Committee Meeting. The committee was provided with a snapshot of scholarship opportunities. There was also a marketing presentation by a local firm.

## 9. Consent Calendar:

Items listed on the consent calendar are considered routine in nature and may be enacted by one motion. If discussion is required, that item will be removed from the consent calendar and will be considered separately.

- 9.1 Approve Board Minutes – June 11, 2026
- 9.2 Accept Financial Statement 5/1/2026 Through 5/31/2026
- 9.3 Approve Changes to Policy 4040- Board Officers
- 9.4 Approve Changes to Policy 5020- Conducting Board Meetings
- ~~9.5 Approve “New” Policy 3074 Fee Waiver for Community Organizations~~
- 9.6 Approve Changes to Policy 5060- Rules of Order for Board and Committee Meetings

Chairperson Judt asked to remove items 9.3 and 9.4 for discussion. Director Judt offered the motion, seconded by Director Person to approve the consent calendar items 9.1, 9.2 and 9.6. Motion passed. Director Ruiz was absent for the vote.

9.3 Approve Changes to Policy 4040- Board Officers-After discussion, Director Judt offered the motion, seconded by Director Fryar to return Policy 4040-Board Officers back to committee. Motion passed. Director Ruiz was absent for the vote.

9.4 Approve Changes to Policy 5020 – Conducting Board Meetings-After discussion, Director Judt offered the motion, seconded by Director Fryar to return



Policy 5020-Conducting Board Meetings back to committee. Motion passed.  
Director Ruiz was absent for the vote.

## 10. Action Items:

Approve Agreement Municipal Resource Group (MRG) for Finance On-Demand Consulting Services for Fiscal Year 2026-2027. Not to exceed \$78,000. (Sloan)

Director Judt offered the motion to approve the agreement with Municipal Resource Group (MRG) for Finance on-Demand Consulting Services not to exceed \$78,000 for Fiscal Year 2026-27 Motion passed. Director Ruiz was absent for the vote.

## 11. Staff Updates: 1 Speaker item 11.1-Sophie Waterson, Vallejo Aquatics Club

11.1 Interim General Manager

- Provided highlights from items included in report.

11.2 Finance Director

- Provided highlights from items included in report.

11.3 Human Resources Director

- Provided highlights from items included in report.

11.4 Parks and Facilities Director

- Provided highlights from items included in report.

11.5 Recreation Director

- Provided highlights from items included in report.

## 12. Announcements and Comments from Board Members:

Director Stewart announced a 10K race happening Sunday on Mare Island. He wanted to know if GVRD was planning on having an information booth at the event.

Director Judt announced at the 2026 Late Night Basketball kickoff GVRD was awarded a "Community Champion Award" for the 2025 program in recognition of their \$25k donation.



### 13. Executive Session: At 8:24pm Chairperson Judt convened to executive session.

Conference with Labor Negotiators; pursuant to Government Code Section 54957.6

Agency Designated Representatives: Pamela Sloan, Interim General Manager; Andrew Shen, Legal Counsel; Luke Jensen, Director of Labor Relations, and Samantha Smithies, Analyst, Renne Public Law Group

Employee Organizations: International Brotherhood of Electrical Workers Local Union 1245 (IBEW); Service Employees International Union Local 1021 (SEIU)

At 8:53pm Chairperson Judt re-convened to regular session and reported the following: Direction Given.

### 14. Meeting Adjourn: 8:53pm

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Nicole Person, Board Secretary



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## INTERIM GENERAL MANAGER

Pamela Sloan

## Publicity, Program and Community Relations Committee

### Meeting Minutes

Monday, June 22, 2026

10:00 A.M.

Administrative Office-Board Room

401 Amador Street

**In Attendance:** Director Thomas Judt, Director Nicole Person, Recreation Director Antony Ryans & Interim General Manager Pamela Sloan.

Meeting began at: 10:00 AM

This committee shall study and recommend all District recreational programs and policies regarding public affairs and community outreach to include co-sponsorship with other entities. This committee shall assure information regarding the affairs of the District is adequately communicated to its constituents and the public at large. This committee shall make presentations before groups and organizations upon request.

### 1. Public Comment

No Public Comment.

### 2. Presentation

Nicole Loufas, CEO of NIC Consulting, provided an informational presentation regarding strategic marketing and communications services for public agencies. The presentation highlighted current marketing trends, branding strategies, community engagement, digital advertising, social media management, website optimization, public relations, and performance analytics.



Discussion focused on the importance of developing a comprehensive communications strategy that effectively promotes District programs, parks, facilities, and events while maintaining a consistent brand identity. The presentation also emphasized utilizing measurable performance metrics to evaluate outreach efforts and improve community engagement.

Directors Person, Judt and Ryans thanked Ms. Loufas for the presentation and noted that the information aligns with staff's ongoing efforts to evaluate the District's long-term marketing needs. He shared that staff have been directed by the Interim General Manager to prepare a Request for Proposals (RFP) for professional marketing and communications consulting services, which is anticipated to be released in July 2026.

Committee members thanked NIC Consulting for the informative presentation and appreciated the opportunity to learn more about current marketing best practices. Interim GM Sloan asked Nicole Loufas a few questions about services and location of her business.

### 3. Upcoming Community Events

#### 3.1 Bite Night Thursdays Food Truck Series

Director Ryans provided an update on the successful launch of the 2026 Bite Night Thursdays Food Truck Series, which debuted on June 18 at Children's Wonderland.

The opening event attracted 454 attendees and featured a variety of food trucks, family-friendly activities, live music, and teen activations. Director Ryans shared that community feedback has been overwhelmingly positive, with many attendees commenting on the welcoming atmosphere and opportunity for families to gather in a safe and enjoyable environment.

Staff have also launched a post-event community survey to gather feedback and identify opportunities for continued improvements throughout the remainder of the series.

Director Ryans reminded the committee that the remaining Bite Night events are scheduled for July 2, July 16, and July 30. He also acknowledged the continued partnership with the City of Vallejo and Measure P, whose support allows the District to continue offering these events free of charge to the community.



Director Ryans reported that preparations were underway for the opening concert of the 2026 Bands and Brews Summer Concert Series scheduled for June 26 at Blue Rock Springs Park.

The committee received an overview of event logistics, including gates opening at 5:00 p.m. with food vendors and activities, followed by the concert beginning at 6:30 p.m. The opening performance will feature Hey Jude, a well-known Beatles tribute band expected to attract visitors from throughout Northern California.

Director Ryans announced a new partnership with True Symmetry Brewing Company Inc. of Suisun City, which will provide a variety of craft beers throughout the concert series.

He also recognized the continued sponsorship support provided by Self-Help Federal Credit Union and Recology Vallejo, whose contributions help offset event costs while allowing the District to continue providing free entertainment opportunities for the community.

Staff also discussed current marketing efforts, including social media campaigns, digital advertising, printed promotional materials, community outreach, and partner engagement leading up to the remaining concert dates on July 10, July 24, and August 7.

#### **4. Programs:**

4.1 Director Ryans reported that all District summer camps officially began operations, marking the start of the District's busiest programming season.

The committee received an overview of the District's diverse summer offerings, including Creative Minds Camp, Fun-Gineering Camp, FRESH Theatre Camp, Aquatics Camps, Counselors in Training (CIT), Preschool Camp, Dance Camp, Chess Camp, Soccer Camp, LEGO STEM Camp, Film Camp, seasonal sports camps, and numerous specialty enrichment programs.



Summer enrollment remains strong across multiple facilities, serving hundreds of youth through full-day, half-day, specialty, and drop-in recreation opportunities. Director Ryans noted that most full-day camps operate from 7:00 a.m. to 6:00 p.m., providing valuable childcare and recreation opportunities for working families throughout the summer.

Additional discussion highlighted the Measure P-funded Counselors in Training (CIT) Program, which provides participants with leadership development, First Aid/CPR certification opportunities, résumé preparation, mock interviews, and hands-on experience working with youth.

Staff will continue monitoring enrollment, customer feedback, staffing levels, and program quality throughout the summer season.

## **5. Marketing Update**

5.1 Director Ryans informed the committee that staff have received direction from the Interim General Manager to develop a Request for Proposals (RFP) for professional marketing and communications consulting services.

He explained that the District's marketing and communications needs have evolved significantly in recent years, making it an appropriate time to evaluate current practices and identify opportunities to improve strategic communications, brand awareness, digital engagement, community outreach, and promotion of District programs, parks, facilities, and events.

Staff anticipate releasing the RFP in July 2026, with additional updates to be provided as the process moves forward.



## 6. Discussion Items

### 6.1 Scholarship Program Snapshot

Director Ryans presented an overview of the District's Youth Scholarship Program and its continued impact on improving access to recreation opportunities throughout the community.

The committee reviewed scholarship utilization for the previous two fiscal years. During FY 2025-26, approximately \$75,715 in scholarship assistance was awarded to youth and families. During FY 2024-25, approximately \$48,165 was awarded.

Director Ryans shared that scholarship funding continues to reduce financial barriers by supporting participation in summer camps, aquatics, youth sports, adaptive recreation, enrichment classes, and other youth development programs. Staff will continue evaluating scholarship utilization and outreach efforts to maximize awareness and access for eligible families.

### 6.2 Measure P Presentation and Special Council Meeting – June 30, 2026

Director Ryans provided an overview of the proposed \$300,000 Measure P Youth Recreation Grant, which staff will present during the Vallejo City Council Special Meeting scheduled for June 30, 2026.

The proposal requests funding to support youth scholarships, youth programs, teen services, targeted neighborhood recreation initiatives, and free community recreation opportunities.

Director Ryans shared that community survey results demonstrated strong support for scholarships, free recreation opportunities, sports programming, leadership development, workforce development initiatives, and expanded teen services. He noted that the proposal aligns with City Council priorities related to public safety by increasing access to safe recreational spaces, structured programming, positive youth engagement, and community-building opportunities.

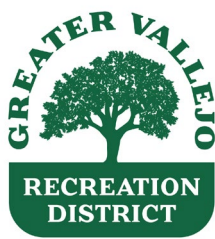
- The proposed funding framework includes:



- \$50,000 – Youth Scholarships
- \$55,000 – Youth Programs and Events
- \$85,000 – Teen Programs and Events
- \$35,000 – Targeted Neighborhood Programming
- \$75,000 – Free Days and Community Access Initiatives

Director Ryans stated that, if approved, the funding would significantly expand recreation opportunities throughout Vallejo while reducing financial barriers for youth and families. He concluded by thanking the City of Vallejo, GVRD Board of Directors, community stakeholders, and residents for their continued collaboration throughout development of the proposal.

Meeting Adjourn 11:20 AM



**Agenda 10.1**

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**BOARD COMMUNICATION**

**Date: July 9, 2026**

**TO: Board Chairperson and Directors**

**FROM: Seanzell Lewis, Human Resources Director**

**SUBJECT: Public Hearing to Present Information on GVRD' s Vacancy Status, Pursuant to Government Code Section 3502.3**

**BACKGROUND AND DISCUSSION**

AB 2561 requires public agencies to present the status of their vacancies and recruitment and retention efforts in a public hearing before their governing body at least once per fiscal year. The presentation must be made before the adoption of a final budget for the fiscal year. During this presentation, public agencies are required to identify any changes to policies, procedures, or recruitment activities that may lead to obstacles in the hiring process.

At the public meeting at which the presentation is made, the recognized labor organization or labor organizations also are entitled to make a presentation.

**Special Requirements for Significant Vacancies**

In addition to the general requirement of an annual presentation on job vacancies, the new law places specific requirements on public agencies if vacancies in a particular bargaining unit meet or exceed 20 percent of the total number of authorized full-time positions within that single bargaining unit. In such case, public agencies shall, upon the request of the recognized employee organization, include all of the following information during the public hearing at which the presentation on job vacancies is conducted:

1. The total number of job vacancies within the bargaining unit
2. The total number of applicants for vacant positions within the bargaining unit
3. The average number of days to complete the hiring process when a position is posted
4. Opportunities to improve compensation and other working conditions.

**STATUS OF VACANCIES**

The Greater Vallejo Recreation District currently has no full-time openings.

Due to FY25/26 budget, the District froze three full-time positions.

**2026 Recruitment for Recently Filled Positions**

<b>Job Title</b>	<b>Date Posted</b>	<b>Date Closed</b>	<b>Total Applicants</b>	<b>Total Qualified</b>	<b>Offer Date</b>	<b>Start Date</b>
Parks Supervisor	9/5/2025	10/8/2025	58	8	1/7/2026	1/20/2026
SEIU						
HR Director	11/17/2025	12/12/2025	44	8	2/13/2026	3/9/2026
Unrepresented						
Maintenance Worker I	2/4/2026	3/4/2026	150	4	5/15/2026	5/26/2026
IBEW						

<b>Average Time to Fill Position/s:</b>	
SEIU	135 days
IBEW	111 days
Unrepresented	112 days

**RECOMMENDATION**

There is no recommendation at this time.

**FISCAL IMPACT**

None.

**ALTERNATIVES CONSIDERED**

N/A

**DOCUMENTS AVAILABLE FOR REVIEW**

None.



## RESOLUTION NUMBER 2026-04

### **RESOLUTION 2026-04 OF THE BOARD OF DIRECTORS OF THE GREATER VALLEJO RECREATION DISTRICT REGARDING FORMAL COLLABORATION WITH THE CITY OF VALLEJO AND SOLANO COUNTY**

WHEREAS, the Greater Vallejo Recreation District (“GVRD”) is an independent special district that maintains parks and recreation facilities and provides parks and recreation programs for children, families, and seniors in the greater Vallejo area; and

WHEREAS, the GVRD Board of Directors (“Board”) consists of five members, three appointed by the City Council for the City of Vallejo and two appointed by the Board of Supervisors for Solano County; and

WHEREAS, GVRD wishes to engage with the City of Vallejo (“City”) and Solano County (“County”), to better serve their shared constituencies by defining and aligning common challenges, goals and resources; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Greater Vallejo Recreation District:

1. The foregoing recitals are true and correct.
2. The Board wishes to convene regular meetings with the City and the County, such as committee meetings with elected City and County representatives, scheduled for no less than a quarterly basis.
3. The Board proposes that the regular meetings with the City and the County address issues affecting our constituencies, including:
  - how to best align challenges, goals and resources for parks and recreation;
  - identifying parks and recreation needs in the GVRD service area;
  - review of agreements to maintain and manage City facilities and parks;
  - collection, distribution, and use of taxes and development impact fees to support parks and recreation;
  - identification of long-term funding for the maintenance of parks and recreation facilities in the GVRD service area, and parks and recreation programming in the City and County;
  - joint coordination and efforts regarding State and federal grants for parks and recreation programming, including programs for youth in the Vallejo area; and
  - others potential areas for partnership between GVRD, City, and County in the provision of parks and recreation services.

Approved and Adopted on July 9, 2026.

I, the undersigned, hereby certify that the foregoing Resolution was duly adopted by following a roll call vote on behalf of the Greater Vallejo Recreation District

Ayes:

Noes:

Absent:

Attest: \_\_\_\_\_  
Kimberly Pierson, Board Clerk

\_\_\_\_\_  
Thomas Judt, Board Chairperson



## Summary of Audit Results

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June 30, 2023



- **Management Responsibilities**
  - **Fair presentation of the financial statements**
  - **Internal controls over financial reporting**
  
- **Auditor Responsibility**
  - **Express an opinion on the financial statements**



- **Initial Audit Fieldwork- March 2026**
  - **Planning and Risk Assessment**
  - **Documentation of Processes and Internal Controls**
    - **Receipts/Revenue**
    - **Disbursements/Expenses**
    - **HR and Payroll**
    - **Financial Reporting**



- **Audit Fieldwork (Continued)**
  - **Testing of Year-End Balances and Activity**
    - **Cut off testing**
    - **Analytical review procedures**
    - **Confirmation of balances**
    - **Detail transaction testing**



- **Audit Fieldwork and Wrap Up**
  - **Completion of open audit areas**
  - **Financial statements completed and submitted to GVRD on May 11, 2026 for review and approval**



- **Reporting Results of the Audit**
  - **Audit Opinion- Independent Auditor's Report**
  - ***Government Audit Standards* Report**
  - **Audit Conclusion Letter**
  - **Management Letter**



- **Independent Auditor's Report**
  - **Types of Opinions- Unmodified, Qualified, Adverse or Disclaimer**
  - **Greater Vallejo Recreation District - Unmodified Opinion**
    - **"Clean" Audit Opinion**



- ***Government Auditing Standards Report***
  - **No material weaknesses**
  - **No significant deficiencies**
  - **Control deficiencies- See Management Letter**



## Audit Conclusion Letter

- **Accounting Policies and Estimates**
  - **District adopted Governmental Accounting Standards Board Statement No. 91, No. 94, and No. 96.**
  - **Estimates: Depreciation, Net Pension Liability (GASB 68), OPEB Liability (GASB 75)**
  - **FY 23 audit originally scheduled for May 2025. District staff rescheduled several times. Ultimately fieldwork completed week of March 23, 2026**



## Audit Conclusion Letter (Continued)

- **Disagreements with Management**
  - **None**
- **Audit Adjustments**
  - **11 Audit Adjustments**
  - **2 “Passed” Adjustments**



## Management Letter-

- **Fund Accounting - Measure K breakout and government-wide fund tracking**
- **Payroll - Enhance controls over payroll processes**
- **Financial Reporting - Enhance controls over bank reconciliations and journal entries**
- **Cash - Stale outstanding checks**
- **Subsequent Receipts – Enhance year end closing procedures**
- **Capital Assets - Capitalization Policy**



## Management Letter (cont'd)-

- **Leases and SBITAs Policy – Update/Align Policy**
- **Accounts Payable - Year-end reconciliation**
- **Compensated Absences – Enhance year end closing procedures**
- **Accrued Payroll - Year-end reconciliation**
- **Deposits payable - Year-end reconciliation**
- **Expenses – Enhance year end closing procedures**
- **Payroll – Proper review of pay rates**

# Summary of Audit Results



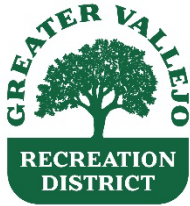
- **Unmodified Opinion**
- **No Material Weaknesses**
- **No Significant Deficiencies**
- **Audit fieldwork delayed by District staff from May 2025 to March 2026**
- **13 Management Letter Comments**
- **11 Audit Adjustments**
- **June 30, 2024 Audit Scheduled for September 2026**

# THANK YOU.

Justin Williams, CPA  
Partner



M·U·N



## Agenda 11.2

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### BOARD COMMUNICATION

Date: July 9, 2026

TO: Board Chairperson and Directors

FROM: Noel Parkhurst, Finance Director

SUBJECT: **Review and Accept the Greater Vallejo Recreation District's Fiscal Year 2022/23 Final Audited Financial Statements, Auditor's Internal Control Letter (Management Letter), with Responsible Official's Responses, and Conclusion Communication**

### **BACKGROUND AND DISCUSSION**

In compliance with generally accepted accounting standards and standards of the Government Accounting Standards Board (GASB), an independent audit of the District's financial statements should be completed by an outside audit firm for each fiscal year.

For Fiscal Year (FY) 2022/23 the auditing firm of MUN CPAs conducted a thorough and comprehensive assessment of the Greater Vallejo Recreation District financial practices and has completed the annual audit of the District's FY 2022/23 financial statements. For the FY 2022/23, MUN CPAs issued an Unmodified Opinion, which is the highest level of assurance an auditor can provide relative to the fairness and accuracy of the financial statements being provided. An Unmodified Opinion means that the auditor has expressed an opinion that the financial statements present fairly, in all material respects, the financial position of the Greater Vallejo Recreation District, (the District), as of June 30, 2023, in conformity with generally accepted accounting principles. Once the FY 2022/23 final audit has been accepted by the Board of Directors, the District will publish the final Audited Financial Statements to fully disclose its financial information.

The audited financial statements are prepared by the District in conformity with generally accepted accounting principles. The financial statements provide citizens and taxpayers, oversight bodies, municipal bond analysts and others with the information they need to evaluate the financial health of governments, make decisions and assess accountability. This information is intended, among other things, to assist the users of the financial statements in understanding:

- If the District's fiscal year revenues were sufficient to pay for the fiscal year services;
- Where the District's financial resources came from and its uses of them;
- If the District complied with finance related legal and contractual obligations; and
- The District's financial position and economic condition and how these have changed over time.

The District's FY 2022/23 Annual Financial Report presents two types of statements, each with

a different snapshot of the District's finances. The focus is on both the District as a whole (government-wide) and the individual funds of the District (fund financial statements). The government-wide financial statements provide both short-term and long-term information about the District's overall financial status. The fund financials focus on the individual parts of District government, reporting the District's operations in more detail and on a short-term basis.

The FY 2022/23 Annual Financial Reports contain two sections: Introductory and Financial. The **Introductory** section orients and guides the reader through the report. The **Financial** section presents the entity's basic financial statements, required supplementary information, notes to the financial statements and the independent auditors' report.

The District's Audited Financial Statements present a wide variety of important financial information. Depending on the reader's specific focus, various sections might be of interest. However, a reader can find the "high points" by reading through the Management Discussion and Analysis (MD&A) in the introductory section. Pages 4 – 10 of the FY 2022/23 Financial Statements contains the MD&A which provides a broad overview of the financial results for both government-wide and individual funds of the District during the fiscal year. The MD&A describes the FY 2022/23 results and key factors influencing that fiscal year; shows the entity's financial condition; and provides a brief overview of the District's economic outlook.

The preparation of the financial statements and the financial audit usually take place over several months, beginning just after the end of the fiscal year, in June, and continuing through the time the books are closed, typically in August, and then the Audited Financial Statements are completed, normally in November or December. For FY 2022/23, there were several major factors that significantly delayed this process. Starting early in FY 2022/23, the Finance Director was taking intermittent family medical leave to care for a critically ill family member. Many of the higher-level accounting duties fell to the accounting clerks or were delayed/not completed during her absence. The FY 2022/23 close process and financial audit were put on hold during this time. In July of 2023, the Finance Director formally retired. In August 2023, the District hired an Interim Finance Director to fill in while recruiting for a permanent replacement. In October 2023, Noel Parkhurst was hired as the new Finance Director. Further issues have also contributed to the delay in audit completion. In July 2024, the Payroll/Account Clerk II also retired. Since October 2023, Director Parkhurst has been catching up with all the deferred accounting processes while having to fill in for the Payroll/Account Clerk II until a replacement was hired in January 2025. All these factors severely delayed the completion of the audit and financial statements for multiple years, beginning with FY 2021-22. With the added assistance of financial consultants and while carrying out all other day-to-day accounting and finance duties, the District has been working diligently towards completing all outstanding audits.

At the Board Meeting on March 27, 2025, MUN CPAs presented the Draft Audited Financial Statements for FY 2021/22 where it was accepted by the Board of Directors. The District received the Final Audited Financials shortly after. The District immediately began working on the FY 2022-23 audit with MUN CPAs. The District will continue the momentum of completing the remaining outstanding audit years once the FY 2022/23 audit is accepted by the Board.

In addition to the audited financial statements and required notes, professional standards for auditors require that they advise the District on certain matters relating to the audit including a report on the District's internal control over financial reporting, which is contained in the Management Letter, (Attachment B).

The Auditor's Management Letter and Control Deficiencies and Internal Control Recommendations, (Attachment B), discusses any internal control deficiencies that were identified during the audit. Internal control, as defined in accounting and auditing, is a process for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies. A deficiency in internal control exists when organizational processes and procedures for management and/or employees do not allow, in the normal course of performing their assigned functions, to prevent, detect and correct, misstatements in financial reporting on a timely basis. Two classifications of internal control deficiencies can be reported during the course of a financial audit; (1) a *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis and (2) a *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During the audit for FY 2022/23 the Auditors did note several deficiencies in internal control that are opportunities for strengthening internal control and operating efficiency. However, the Auditors did not find any that they consider to be material weaknesses or significant deficiencies.

The District's official responses to the Auditor's Control Deficiencies and Internal Control Recommendations are also contained in Attachment B. The responses detail what improvements the District has already made and what steps will be taken to correct the remaining deficiencies in internal control identified by the Auditor. It also contains the District's responses to the Auditor's other recommendations.

Justin Williams, Managing Partner of MUN CPAS will review and summarize the financial results for the FY 2022/23 at the July 9, 2026, Board of Director's meeting.

### **RECOMMENDATION**

Review and accept the Greater Vallejo Recreation District's Fiscal Year 2022/23 Draft Audited Financial Statements, Auditor's Internal Control Letter (Management Letter), with Responsible Official's Responses, and Conclusion Communication

### **ATTACHMENTS**

Attachment A: Draft FY 2022/23 Audited Financial Report

Attachment B: Draft FY 2022/23 Management Letter with Responsible Official's Responses

Attachment C: Draft FY 2022/23 Auditor's Conclusion Statement



**GREATER VALLEJO  
RECREATION DISTRICT**

**Annual Financial Report For the Year Ended**

**June 30, 2023**

**With Independent Auditor's Report**

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**MUN CPAs, LLP  
1760 Creekside Oaks Drive, Suite 160  
Sacramento, California 95833**

**GREATER VALLEJO RECREATION DISTRICT  
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## INTRODUCTORY SECTION

**GREATER VALLEJO RECREATION DISTRICT  
DISTRICT OFFICIALS  
JUNE 30, 2023**

**BOARD OF DIRECTORS**

Chairperson	Robert Briseno
Vice Chairperson	Wendell Quigley
Secretary	Rizal Aliga
Director	Stacey Kennington

**OPERATIONS**

General Manager	Pam Sloan
Finance Director	Noel Parkhurst
Human Resources Director	Seanzell Lewis
Recreation Services Director	Antony Ryans
Parks and Facilities Director	Salvador Nuno

**FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Greater Vallejo Recreation District  
Vallejo, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of Greater Vallejo Recreation District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension related schedules, and the schedule of changes in the District's total OPEB liability and related ratios as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of revenues, expenditures, and changes in fund balance Measure K, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues, expenditures, and changes in fund balance Measure K is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

MUN CPAs, LLP

Sacramento, California  
July 1, 2026

**GREATER VALLEJO RECREATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

As Management of the Greater Vallejo Recreation District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements following this section.

**FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at June 30, 2023 by \$20,551,112 (net position). Of this amount, \$21,547,922 is invested in capital assets; and \$(996,810) is unrestricted.
- The District's total net position decreased by \$72,238 as a result of operations.
- As of June 30, 2023, the District's governmental funds reported combined ending fund balances of \$7,132,821, a net decrease of \$5,480,245 from the prior year's balance of \$12,613,066. This decrease was primarily due to the District's issuance of Pension Obligation Bonds in the prior year in the amount of \$4,115,000 to pay off the District's CalPERS unfunded liability and the net change in capital assets in the amount of \$1,598,129. The remaining increase of \$232,884 was the result of operations. The unassigned fund balance totaled \$7,132,821.
- At the end of the fiscal year, the General Fund reported total assets of \$7,655,473, total liabilities of \$522,652, and a total fund balance of \$7,132,821. Of the total fund balance, the unassigned fund balance of the General Fund totaled \$7,132,821 or 45% of total General Fund expenditures at year-end.

**OVERVIEW OF THE BASIC FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements which comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is strengthening or weakening.

The Statement of Activities presents information showing how the District's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 11 - 12 of this report.

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds used by the District are reported as governmental funds.

**GREATER VALLEJO RECREATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, which focus on the long-term, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term capability of maintaining service delivery levels.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with what is presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term funding choices. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 13 - 16 of this report.

**Notes to the Financial Statements**

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the District's financial statements. Each note is in sequence with the financial statements and can be found on pages 17 - 37 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's pension liability and other post-employment benefits (OPEB) liability. The District adopts an annual appropriated budget for all of its funds. Budgetary information on the District's General Fund can be found on page 38. This schedule demonstrates compliance with the adopted budget.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

A comparative analysis of the government-wide data follows.

	Statement of Net Position			
	Governmental Activities			
	2023	2022	Net Change	% Change
<b>ASSETS</b>				
Current and other assets	\$ 7,655,473	\$ 13,100,056	\$ (5,444,583)	(42)%
Capital assets	<u>21,547,922</u>	<u>19,949,793</u>	<u>1,598,129</u>	<u>8 %</u>
Total Assets	<u>29,203,395</u>	<u>33,049,849</u>	<u>(3,846,454)</u>	<u>(12)%</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>6,212,145</u>	<u>2,244,598</u>	<u>3,967,547</u>	<u>177 %</u>
<b>LIABILITIES</b>				
Long-term liabilities	4,927,008	5,751,954	(824,946)	(14)%
Other liabilities	<u>4,871,192</u>	<u>5,048,657</u>	<u>(177,465)</u>	<u>(4)%</u>
Total Liabilities	<u>9,798,200</u>	<u>10,800,611</u>	<u>(1,002,411)</u>	<u>(9)%</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>5,066,228</u>	<u>3,870,486</u>	<u>1,195,742</u>	<u>31 %</u>
<b>NET POSITION</b>				
Investment in capital assets	21,547,922	19,949,793	1,598,129	8 %
Restricted	-	4,241,111	(4,241,111)	(100)%
Unrestricted	<u>(996,810)</u>	<u>(3,567,554)</u>	<u>2,570,744</u>	<u>(72)%</u>
Total Net Position	<u>\$ 20,551,112</u>	<u>\$ 20,623,350</u>	<u>\$ (72,238)</u>	<u>- %</u>

**GREATER VALLEJO RECREATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

By far, the largest portion of the District's net position is unspendable (\$21,547,922 or 105%) and reflects its investment in capital assets (e.g. infrastructure, land, buildings, equipment). The District's remaining net position consists of a deficit unrestricted net position totaling \$(996,810).

<b>Changes in Net Position</b>				
<b>Governmental Activities</b>				
	<b>2023</b>	<b>2022</b>	<b>Net Change</b>	<b>% Change</b>
<b>REVENUES:</b>				
Program Revenues				
Charges for services	\$ 3,294,655	\$ 3,069,097	\$ 225,558	7 %
Operating grants and contributions	414,762	1,050,502	(635,740)	(61)%
General Revenues				
Property taxes	5,925,147	5,531,237	393,910	7 %
Investment earnings	523,925	510,149	13,776	3 %
Other revenues	<u>160,225</u>	<u>67,987</u>	<u>92,238</u>	<u>136 %</u>
Total Revenues	<u>10,318,714</u>	<u>10,228,972</u>	<u>89,742</u>	<u>1 %</u>
<b>EXPENSES:</b>				
Park and recreation	10,234,525	10,239,921	(5,396)	- %
Interest	<u>156,427</u>	<u>112,029</u>	<u>44,398</u>	<u>40 %</u>
Total Expenses	<u>10,390,952</u>	<u>10,351,950</u>	<u>39,002</u>	<u>- %</u>
Change in net position	(72,238)	(122,978)	50,740	(41)%
Net Position Beginning	<u>20,623,350</u>	<u>20,746,328</u>	<u>(122,978)</u>	<u>(1)%</u>
Net Position Ending	<u>\$ 20,551,112</u>	<u>\$ 20,623,350</u>	<u>\$ (72,238)</u>	<u>- %</u>

Key elements for the changes in revenues and expenses for governmental activities are as follows:

- Charges for services increase of \$225,558 was primarily due to a \$35,467 increase in Measure K special assessments (Measure K special assessments revenue is included in the charges for services category), \$195,901 in program fees, and a \$72,854 net increase in contract class income, facility rentals, sports programs and special events. These increases were offset by a \$78,664 decrease in revenue at Cunningham Pool.
- Operating grants and contributions decreased \$635,740 from the previous year. Most of this decrease is due to one-time revenue of \$594,359 received in FY 21/22 from State COVID Fiscal Relief Funds which the District did not receive in FY 22/23. Another revenue that was received in FY 21/22 and did not repeat in FY 22/23 was Participatory Budgeting funding in the amount of \$50,000 from the City of Vallejo. These decreases were offset by an \$8,619 increase for the Before and After School Program contracted through the Vallejo City Unified School District.
- Property tax revenue increased overall by \$393,910 of 7% due to an increase in real property valuation.
- Other revenues increased by \$92,238 or 136% primarily due to \$35,726 in one-time revenue received from sale of assets, \$28,346 increase of one-time revenue from the City of Vallejo and Solano County and an increase of \$30,678 in security fees revenue. These increases were offset by the net reduction in revenue of \$2,512 in the remaining other revenue items.
- The District had a \$44,398 or 40% increase in interest expense. In FY 21/22, the District paid \$112,029 in cost of issuance charges for the Pension Obligation Bonds issued in the amount of \$4,115,000. This reduction in expenses is offset by the first year of interest payments in the amount of \$156,427 made on the Pension Obligation Bonds.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each fund functions as its own entity with its own set of financial statements for analysis of revenues, expenses, assets, liabilities, and fund balance.

**GREATER VALLEJO RECREATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

Under the Governmental Accounting Standards Board Statement No. 54, fund balances are classified as nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balances are amounts that are inherently nonspendable, i.e. cannot be spent because of their form or because they must be maintained intact. Restricted fund balances are amounts with externally enforceable limitations on use, such as limitations imposed by creditors or grantors, and limitations imposed by other governments. Committed fund balances are amounts that can only be used for the specific purposes determined by formal action of the District's highest level of decision making authority (the Board of Directors). Assigned fund balances are amounts constrained by the District's intent to be used for specific purposes. Unassigned fund balances, the residual net resources, are the amounts in excess of nonspendable, restricted, committed, and assigned amounts. Negative fund balances are included in the unassigned fund balance category.

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of resources. Such information is useful in assessing the District's current resources available for service delivery.

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$7,132,821, a decrease of \$5,480,245, over the prior year balance. The net decrease of \$5,480,245 from the prior year's balance of \$12,613,066 was primarily due to the District's issuance of Pension Obligation Bonds in the prior year in the amount of \$4,115,000 to pay off the District's CalPERS unfunded liability in addition to the net increase of capital assets by \$1,598,129 from heavy capital asset investments.

The General Fund has a positive unassigned fund balance of \$7,132,821. In FY 22/23, the balance in the Capital Projects fund was transferred to the General Fund. Although the Capital Projects fund has a zero balance, it is intact and available to be used in the future.

General Fund

The General Fund is the chief operating fund of the District. Fiscal year 2022-23 decreased the District's General Fund balance by \$5,242,105 to an ending fund balance of \$7,132,821.

The following table provides a two-year comparison of revenues by source and expenditures by function. Accompanying the tables are brief explanations of significant changes.

**Revenues Classified by Source  
General Fund  
For the Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
Property taxes and assessments	\$ 8,053,241	\$ 7,623,864	\$ 429,377	6 %
Intergovernmental	414,762	1,050,502	(635,740)	(61)%
Use of money and property	523,925	510,149	13,776	3 %
Donations	491	270	221	82 %
Other revenues	159,903	67,717	92,186	136 %
Park and recreation services	<u>1,166,561</u>	<u>976,470</u>	<u>190,091</u>	<u>19 %</u>
	<u>\$ 10,318,883</u>	<u>\$ 10,228,972</u>	<u>\$ 89,911</u>	<u>1 %</u>

Total General Fund revenues increased by \$89,911 or 1% from the prior fiscal year and are driven by a combination of factors:

- The revenue from property taxes and Measure K special assessments increased in total by \$429,377 or 6%. This is due to a \$393,910 increase in property taxes along with \$35,467 increase in Measure K special assessment revenue.

**GREATER VALLEJO RECREATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

- Intergovernmental revenue decreased by \$635,740 or 61%. This is mainly due to one-time revenue received during FY 21/22, but not during FY 22/23. In FY 21/22, the District received \$594,359 in State COVID Fiscal Relief funds. Another revenue that was received in FY 21/22 and did not repeat in FY 22/23 was Participatory Budget funding from the City of Vallejo. In FY 21/22, the District received \$50,000 however, the District did not receive any Participatory Budget funding in FY 22/23. These decreases were offset by a \$8,619 increase for the Before and After School Program contracted through the Vallejo City Unified School District.
- Other revenues increased by \$92,238 or 136% primarily due to \$35,726 in one-time revenue received from sale of assets, \$28,346 increase of one-time revenue from City of Vallejo and Solano County and an increase of \$30,678 in security fees revenue which is offset by the net reduction in revenue of \$2,512 for the remaining other revenue items.
- Park and recreation services revenue increased by \$190,091 or 19% primarily due to a \$195,901 increase in additional enrollment of Before and After School programs, \$72,854 net increase in contract income, facility reservations and rentals, sports programs and special events. These increases were offset by \$78,664 decrease in revenue at Cunningham Pool.

**Expenditures  
General Fund  
For the Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
Salaries and benefits	\$ 9,940,721	\$ 5,730,695	\$ 4,210,026	73 %
Services and supplies	2,489,424	1,788,181	701,243	39 %
Capital outlay	3,038,556	2,497,834	540,722	22 %
Debt service - principal	174,000	-	174,000	100 %
Debt service - interest	<u>156,427</u>	<u>112,029</u>	<u>44,398</u>	<u>40 %</u>
	<u>\$ 15,799,128</u>	<u>\$ 10,128,739</u>	<u>\$ 5,670,389</u>	<u>56 %</u>

In FY 22/23 General Fund expenditures increased overall by \$5,670,389 or 56% from the previous fiscal year. Salaries and benefits expenses increased by \$4,210,026 or 76%. This large increase was primarily due to the payoff of the District's CalPERS unfunded liability in the amount of \$3,620,006 using proceeds from the Pension Obligation Bonds issued in FY 21/22. The remaining increase of \$590,020 was due to obligatory 5% step increases, negotiated 2.25% cost of living increases for full-time employees, an increase in part-time staffing for before and after school, sports and special events programming and an increase in the minimum wage for part-time employees. Other increases in expenses included \$540,722 or 22% in capital outlay as the District continued to invest heavily in needed capital infrastructure upgrades and repairs. Debt service expenses increased as the first principal payment of \$174,000 and interest payment of \$156,427 were made on the Pension Obligation Bonds issued in FY 21/22. The payment of \$112,029 in FY 21/22 was for loan costs associated with obtaining the Pension Obligation Bonds.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Each year, the District develops the annual budget for revenues and expenditures using a realistic, but conservative methodology based upon the best information available at that time. During the course of the fiscal year, the Board of Directors is presented with financial status reports and approves amendments to budgeted revenue and expenditure projections as needed, so as to ensure that the District's budget continuously provides an accurate measurement of available fiscal resources to achieve the Board of Directors priorities.

The final General Fund budget for the fiscal year ending June 30, 2023 projected revenue of \$9,385,948 and expenditures of \$12,814,372, and a decrease in fund balance of \$3,428,424. The General Fund's actual performance for the year however, ended with revenues totaling \$10,318,883 or \$932,935 more than projected and expenditures totaling \$15,799,128, or \$2,984,756 more than budgeted. Further, there was a total of \$238,140 in transfers in due to transferring the remaining balance from the Capital Projects fund to the General Fund. The Capital Projects fund remains available to be used for future capital projects.

**GREATER VALLEJO RECREATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

***Capital Assets***

The District's capital assets include land, construction in progress, buildings and improvements, vehicles and equipment, and park facilities. As of June 30, 2023, the District's investment in capital assets totaled \$21,547,922 (net of accumulated depreciation) which increased over the prior fiscal year by \$1,598,298, which is the result of current year asset investments exceeding annual depreciation.

**CAPITAL ASSETS (NET OF DEPRECIATION)**

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Land	\$ 850,429	\$ 850,598
Construction in progress	363,744	1,351,857
Construction in progress leasehold	2,757,642	-
Buildings	678,450	5,829,176
Buildings leasehold	5,150,726	-
Building Improvements	30,704	1,475,372
Building Improvements leasehold	1,599,133	-
Parks	3,059,433	24,415,683
Parks leasehold	21,356,250	-
Park improvements	2,282,484	3,002,105
Park improvements leasehold	1,243,405	-
Maintenance equipment	811,168	803,724
Office equipment	814,496	728,679
Vehicles	1,320,713	1,145,604
Other assets	109,139	85,876
Accumulated depreciation	<u>(20,879,994)</u>	<u>(19,738,881)</u>
Total	<u>\$ 21,547,922</u>	<u>\$ 19,949,793</u>

Additional information on the District's capital assets can be found in Note 4 of this report.

***Long-term Debt***

As of June 30, 2023, the District had total debt outstanding of \$4,348,540, which is comprised of \$3,941,000 in Pension Obligation Bonds and \$407,540 in compensated absences.

**OUTSTANDING DEBT**

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Pension obligation bonds	\$ 3,941,000	\$ 4,115,000
Compensated absences	<u>407,540</u>	<u>446,667</u>
Total	<u>\$ 4,348,540</u>	<u>\$ 4,561,667</u>

Additional information about the District's long-term debt can be found in Note 5 to the financial statements.

**GREATER VALLEJO RECREATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2023**

***Districts Pension and OPEB Liabilities***

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Net pension liability	\$ 2,814,136	\$ 3,688,387
OPEB liability	<u>2,112,872</u>	<u>2,063,567</u>
Total	<u>\$ 4,927,008</u>	<u>\$ 5,751,954</u>

The District's net pension liability and OPEB liability decreased by \$824,946 or 14%. Additional information on the District's net pension liability and OPEB liability can be found in notes 9 and 10, respectively.

**ECONOMIC FACTORS**

Three years out from the onset of the pandemic caused by the COVID-19 virus, the operations of the District are slowly returning to normal levels of activity. Although staffing continues to be a challenge, the District was able to maintain many community events and youth programs at various parks and facilities that the District manages. Other economic factors include negotiated 2.5% cost of living and 5% step increases for full-time employees. There was also an increase in the minimum wage for part-time employees to help with rising inflation. Due to the continued unknowns coming out of the COVID-19 pandemic and the unpredictable fluctuation in property tax revenue, the District continues to employ a very conservative fiscal strategy..

The District's financial position continues to be adequate. Revenues overall decreased slightly by approximately 1%. The main decrease in revenue was in intergovernmental revenue, as COVID-19 related funding received in the previous year was not received during FY 22/23. Despite this decrease, the District's property tax and Measure K special assessments revenue increased by 6%, which offset most of the decrease. Property taxes and assessments are the primary source of funding for the District. Included in this increase is funding from a voter approved parcel tax (Measure K) of \$48 a year, assessed to property owners within the Greater Vallejo Recreation District. Originally passed in 2012 after three years of continuous reductions in property tax, the residents of Vallejo passed this super majority parcel tax to support parks and recreation in Vallejo. In 2017, voters approved of a 15 year extension. In FY 22/23 this revenue stream provided the District with \$2,128,094.

The District's financial planning is based on specific assumptions from recent trends in real property values, State of California economic forecasts and historical growth patterns in the various communities served by the District. The District did have an increase in the park and recreation services revenue, indicating activities are shifting in the right direction towards a normal level. During FY 22/23, the District continued to invest heavily in CIP projects and capital assets to address needs in the District. This increased the net assets by \$1,598,298.

The economic condition of the District as it appears on the balance sheet reflects financial stability. The District will continue to maintain a watchful eye over expenditures and remains committed to sound fiscal management practices to deliver the highest quality service to the citizens of the greater Vallejo area.

**REQUESTS FOR INFORMATION**

This financial statement is designed to provide our citizens, taxpayers, customers, and residents with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact the Greater Vallejo Recreation District, 395 Amador Street, Vallejo, California, 94590, (707) 648-4600 or you may contact the Finance Director at the information listed below.

Finance Director      Noel Parkhurst      (707) 648-4617      nparkhurst@gvrd.org

**GREATER VALLEJO RECREATION DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

**ASSETS**

Cash and investments (Note 2)	\$ 7,501,817
Accounts receivable	153,656
Capital assets (Note 4):	
Non-depreciable	3,971,815
Depreciable, net	<u>17,576,107</u>
Total Capital Assets, net	<u>21,547,922</u>
<b>Total Assets</b>	<b><u>29,203,395</u></b>

**DEFERRED OUTFLOWS OF RESOURCES**

Changes in the net pension liability (Note 9)	5,274,872
Changes in the OPEB liability (Note 10)	<u>937,273</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>6,212,145</u></b>

**LIABILITIES**

Accounts payable	373,831
Accrued payroll and benefits	106,158
Accrued expenses	4,096
Deposits payable	38,567
Accrued compensated absences (Note 5):	
Due within one year	407,540
Net pension liability (Note 9):	
Due in more than one year	2,814,136
OPEB liability (Note 10):	
Due in more than one year	2,112,872
Long term debt liability (Note 5)	
Due within one year	163,000
Due in more than one year	<u>3,778,000</u>
<b>Total Liabilities</b>	<b><u>9,798,200</u></b>

**DEFERRED INFLOWS OF RESOURCES**

Changes in the net pension liability (Note 9)	4,570,039
Changes in the OPEB liability (Note 10)	<u>496,189</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>5,066,228</u></b>

**NET POSITION**

Investment in capital assets	21,547,922
Unrestricted (deficit)	<u>(996,810)</u>
<b>Total Net Position</b>	<b><u>\$ 20,551,112</u></b>

The accompanying notes are an integral part of these financial statements.

**GREATER VALLEJO RECREATION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net (Expense) Revenue and Changes in Net Position</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	
<b>PRIMARY GOVERNMENT</b>				
Governmental activities:				
Parks and recreation	\$ 10,234,525	\$ 3,294,655	\$ 414,762	\$ (6,525,108)
Interest and fiscal charges	<u>156,427</u>	<u>-</u>	<u>-</u>	<u>(156,427)</u>
Total governmental activities	<u>\$ 10,390,952</u>	<u>\$ 3,294,655</u>	<u>\$ 414,762</u>	<u>(6,681,535)</u>
General revenues:				
				5,925,147
				523,925
				<u>160,225</u>
				<u>6,609,297</u>
				(72,238)
				<u>20,623,350</u>
				<u>\$ 20,551,112</u>

The accompanying notes are an integral part of these financial statements.

**GREATER VALLEJO RECREATION DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
Cash and investments	\$ 7,501,817	\$ -	\$ 7,501,817
Accounts receivable	<u>153,656</u>	<u>-</u>	<u>153,656</u>
Total Assets	<u>\$ 7,655,473</u>	<u>\$ -</u>	<u>\$ 7,655,473</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 373,831	\$ -	\$ 373,831
Accrued payroll and benefits	106,158	-	106,158
Accrued expenses	4,096	-	4,096
Deposits payable	<u>38,567</u>	<u>-</u>	<u>38,567</u>
Total Liabilities	<u>522,652</u>	<u>-</u>	<u>522,652</u>
<b>FUND BALANCES</b>			
Unassigned	<u>7,132,821</u>	<u>-</u>	<u>7,132,821</u>
Total Fund Balances	<u>7,132,821</u>	<u>-</u>	<u>7,132,821</u>
Total Liabilities and Fund Balances	<u>\$ 7,655,473</u>	<u>\$ -</u>	<u>\$ 7,655,473</u>

The accompanying notes are an integral part of these financial statements.

**GREATER VALLEJO RECREATION DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

Total fund balances of governmental funds	\$ 7,132,821
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds, net of accumulated depreciation of \$20,879,994.	21,547,922
Deferred outflows of resources related to changes in the net pension liability are not applicable to the current period.	5,274,872
Deferred outflows of resources related to changes in the OPEB liability are not applicable to the current period.	937,273
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Pension obligation bonds	(3,941,000)
Compensated absences	(407,540)
Net pension liability	(2,814,136)
OPEB liability	(2,112,872)
Deferred inflows of resources related to changes in the net pension liability are not applicable to the current period.	(4,570,039)
Deferred inflows of resources related to changes in the OPEB liability are not applicable to the current period.	<u>(496,189)</u>
Net position of governmental activities	<u>\$ 20,551,112</u>

The accompanying notes are an integral part of these financial statements.

**GREATER VALLEJO RECREATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b><u>REVENUES</u></b>			
Property taxes and assessments	\$ 8,053,241	\$ -	\$ 8,053,241
Intergovernmental revenues	414,762	-	414,762
Use of money and property	523,925	-	523,925
Donations	491	-	491
Other revenues	159,903	-	159,903
Park and recreation services	<u>1,166,561</u>	<u>-</u>	<u>1,166,561</u>
Total Revenues	<u>10,318,883</u>	<u>-</u>	<u>10,318,883</u>
<b><u>EXPENDITURES</u></b>			
Current:			
Salaries and benefits	9,940,721	-	9,940,721
Services and supplies	2,489,424	-	2,489,424
Capital outlay	3,038,556	-	3,038,556
Debt service:			
Principal	174,000	-	174,000
Interest	<u>156,427</u>	<u>-</u>	<u>156,427</u>
Total Expenditures	<u>15,799,128</u>	<u>-</u>	<u>15,799,128</u>
Excess of Revenues over Expenditures	<u>(5,480,245)</u>	<u>-</u>	<u>(5,480,245)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Transfers in	238,140	-	238,140
Transfers out	<u>-</u>	<u>(238,140)</u>	<u>(238,140)</u>
Total Other Financing Sources (Uses)	<u>238,140</u>	<u>(238,140)</u>	<u>-</u>
Net Change in Fund Balances	(5,242,105)	(238,140)	(5,480,245)
Fund Balances - July 1, 2022	<u>12,374,926</u>	<u>238,140</u>	<u>12,613,066</u>
Fund Balances - June 30, 2023	<u>\$ 7,132,821</u>	<u>\$ -</u>	<u>\$ 7,132,821</u>

The accompanying notes are an integral part of these financial statements.

**GREATER VALLEJO RECREATION DISTRICT  
RECONCILIATION OF THE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023**

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:

Net change in fund balances - total governmental funds	\$ (5,480,245)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and allocated over their estimated useful lives and reported as depreciation expense.	
Capital asset purchases	2,744,561
Depreciation expense	(1,146,263)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal.	
	(169)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Debt principal payments	174,000
Compensated absence expenditures reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in a governmental fund. This is the net change in compensated absences for the current period.	
	39,127
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Pension expense related to deferred outflows and inflows of resources	3,702,627
OPEB expense related to deferred outflows and inflows of resources	<u>(105,876)</u>
Change in net position of governmental activities	<u>\$ (72,238)</u>

The accompanying notes are an integral part of these financial statements.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization and Nature of Activities

Greater Vallejo Recreation District (the District) was organized as a special district in 1944. The District is governed by a Board of Directors whose members are appointed by both the City Council of the City of Vallejo and regional representatives to the Solano County Board of Supervisors.

The District's mission is to provide recreation opportunities, education for the proper use of leisure time and conservation of resources in the area. The District strives to provide opportunities for all citizens of the District, with an emphasis on family and youth oriented programs and facilities. To this end the District's finances are predicated on adequate resources to provide facilities and services leading to a continuous evaluation of revenue sources including property taxes, user fees, and rental from properties. In addition, the District has a long-standing supportive relationship with non-profit and youth organizations throughout the community who provide valuable recreational opportunities for youth.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments.

**A. The Reporting Entity**

The accompanying basic financial statements present the financial activities of the District, which has no component units.

**B. Basis of Presentation**

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America. These standards require that the financial statements described below be presented.

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information on all of the activities of the District. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements:

The fund financial statements provide information about the District's funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenditures/expenses. An emphasis is placed on major funds with each major fund displayed in a separate column.

The fund types of the financial reporting entity are described below:

**Governmental Funds**

General Fund - The General Fund is the general operating fund of the District and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Capital Project Funds - Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**Major Funds**

The District reported the following major governmental funds in the accompanying financial statements:

General Fund - The General fund is the primary operating fund of the District. It accounts for all financial resources of the District, except those required to be accounted for in another fund. The General fund also includes the activities of Measure K, a voter approved parcel tax assessed to property owners within the District.

Capital Projects - The Capital Projects fund is used to account for the acquisition or construction of capital assets.

**C. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and deferred outflows of resources, and all liabilities and deferred inflows of resources (whether current or noncurrent) associated with the operation of these funds are reported.

All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and deferred outflows of resources, and current liabilities and deferred inflows of resources generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District defines available to be within 60 days of year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred. Governmental capital asset acquisitions are reported as expenditures in governmental funds.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Cash and Investments**

Cash and investments include amounts in demand deposit accounts as well as short-term and long-term investments with the county investment pool. Substantially all of the District's cash and investments are held by the County of Solano (County) as its fiscal agent. The District's investments are reported at fair value. The fair value represents the amount the District could reasonably expect to receive for an investment in a current sale between a willing buyer and a willing seller. The fair value of investments is obtained by using quotations obtained from independent published sources. The District also maintains a general checking account to facilitate the processing of transactions.

As permitted by the California Government Code, the District is permitted to invest in the County's cash and investment pool, obligations of the U.S. Treasury or its agencies, certificates of deposit, mutual funds invested in U.S. Government securities, and other permitted investments.

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on the quarter-end balances and is adjusted at fiscal year-end.

**E. Accounts Receivable**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grants, interest, and other fees.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as grants and other similar intergovernmental revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

**F. Capital Assets**

Government-wide Statements

In the government-wide financial statements, infrastructure with an aggregate cost of \$25,000 or more and equipment with a cost of \$5,000 or more and a useful life of three years or longer is capitalized. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable. Donated capital assets are reported at acquisition value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and parks	25 - 50 years
Building and park improvements	25 - 50 years
Maintenance and office equipment	3 - 12 years
Vehicles	5 - 7 years
Other assets	5 - 20 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**G. Property Taxes**

Solano County assesses properties, bills, collects, and distributes property taxes and assessments to the District. Under the County's "Teeter Plan", the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured rolls which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

The District recognizes property taxes when the individual installments are due provided they are collected within 60 days after year-end.

**H. Compensated Absences**

It is the District's policy to permit employees to accumulate earned but unused vacation and sick leave. Unused vacation and compensatory time off benefits are paid to employees upon termination. In the government-wide financial statements the accrued compensated absences are recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements the expenditures and liabilities related to those obligations are recognized only when they mature.

**I. Leases**

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements to the extent that the District's lease capitalization threshold of 1% of fund balance is met. Related assets are amortized using the straight-line method over the life of the contract. As of June 30, 2023, the District did not have any leases that met the threshold.

**J. Subscription-Based Information Technology Arrangements (SBITAs)**

A SBITA is defined as a contractual agreement that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a minimum contractual period of greater than one year, in an exchange or exchange-like transaction. The long-term liability and corresponding asset for SBITAs are recorded in the financial statements to the extent that the District's SBITA capitalization threshold of 1% of fund balance is met. Related assets are amortized using the straight-line method over the life of the contract. As of June 30, 2023, the District did not have any SBITAs that met the threshold.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**L. Other Postemployment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 - June 30, 2023

**M. Deferred Outflows/Inflow of Resources**

In addition to assets, the Statement of Net Position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Net Position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**N. Equity Classifications**

Government-wide Statements

Net position is the excess of all the District's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the Government-wide level, and are described below:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Fund Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nondisposable - Amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (1) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the government's highest level of decision-making authority.
- d. Assigned - Amounts that are constrained by the Board of Directors' intent to be used for specific purposes through a resolution, but are neither restricted or committed. The Board of Directors assigns fund balances for specific purposes by resolution adopting the annual budget for the upcoming fiscal year, or by an amending budget resolution during the fiscal year.
- e. Unassigned - Amounts representing the residual classification for the general fund or any other fund with a negative fund balance.

Further detail about the District's fund balance classification is described in Note 7.

**O. Use of Estimates**

The preparation of financial statements in accordance 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 these estimates.

**P. Reclassifications**

Certain accounts in prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

**Q. Implementation of Governmental Accounting Standards Board Statements**

Effective July 1, 2022, the District implemented the following accounting and financial reporting standards:

Governmental Accounting Standards Board Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. There was no impact to the financial statements as a result of implementation.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Governmental Accounting Standards Board Statement No. 94

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. There was no impact to the financial statements as a result of implementation.

Governmental Accounting Standards Board Statement No. 96

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires note disclosures regarding a SBITA. There was no impact to the financial statements as a result of implementation.

**R. Future Governmental Accounting Standards Board Statements**

These statements are not effective until July 1, 2023 or later.

Governmental Accounting Standards Board Statement No. 99

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The District has not determined what impact, if any, this pronouncement will have on the financial statements. The requirements of this statement related to leases, PPPs and SBITAs are effective for the District's fiscal year ending June 30, 2023 and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for the District's fiscal year ending June 30, 2024.

Governmental Accounting Standards Board Statement No. 100

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections - An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for the District's fiscal year ending June 30, 2024.

Governmental Accounting Standards Board Statement No. 101

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The primary objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for the District's fiscal year ending June 30, 2025.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Governmental Accounting Standards Board Statement No. 102

In December 2023, GASB issued Statement No, 102, *Certain Risk Disclosures*. The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. A *concentration* is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority. The requirements of this statement are effective for the District’s fiscal year ending June 30, 2025.

Governmental Accounting Standards Board Statement No. 103

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. The requirements of this statement are effective for the District’s fiscal year ending June 30, 2026.

Governmental Accounting Standards Board Statement No. 104

In September 2024, GASB issued Statement No, 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34 and also requires additional disclosures for capital assets held for sale. The requirements of this statement are effective for the District’s fiscal year ending June 30, 2026.

Governmental Accounting Standards Board Statement No. 105

In December 2025, GASB issued Statement No, 105, *Subsequent Events*. The primary objective of this Statement is to improve the financial reporting requirements for subsequent events. The requirements of this Statement will improve financial reporting related to subsequent events by (1) clarifying the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events and (2) specifying the information items that are required to be disclosed about subsequent events. The requirements of this Statement are effective for the District’s fiscal year ending June 30, 2027.

**NOTE 2: CASH AND INVESTMENTS**

Cash and investments were carried at fair value as of June 30, 2023 and consisted of the following:

Cash in banks	\$ 2,913,188
Solano County investment pool	<u>4,588,629</u>
Total cash and investments	<u>\$ 7,501,817</u>

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

Authorized Investments of the District

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that addresses interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in one Issuer
United States Treasury bills, bonds and notes	5 years	100%	None
Federal Agency or U.S Government-sponsored obligations	5 years	100%	None
Local Agency Investment Fund (LAIF)	NA	100%	None
County pooled investment funds	NA	100%	None
Money market funds	NA	20%	None
Bankers' acceptances	180 days	40%	None
Commercial paper	270 days	25%	10%
Negotiable certificates of deposit	5 years	30%	None
Non-negotiable certificates of deposit	5 years	100%	None
Medium term corporate notes	5 years	30%	None
California local agency obligations	5 years	100%	None
Supranationals	5 years	30%	None
Asset-backed securities	5 years	20%	None

Investment in County Investment Pool

The District is a voluntary participant in the Solano County Investment Pool. Investments are made by the Solano County Treasurer and are regulated by the California Government Code and the County investment policy, which is approved annually by the County Treasury Oversight Committee. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code and the County investment policy. Adherence to the statutes and investment policy is monitored by the Solano County Board of Supervisors and the Treasury Oversight Committee via monthly reports and an annual audit. Investment income earned on the District's cash is allocated quarterly to the District. Changes in fair value are included in investment income. Redeemed or sold shares are priced at book value, which includes realized investment earnings such as interest income, realized gains or losses upon sale of investments, and amortized premiums and discounts. This number may differ from the shares' fair value, which would include unrealized gains or losses based on market conditions. Additional information regarding insurance, collateralization, and custodial risk categorization of the County's cash and investments is presented in the notes to the County's basic financial statements.

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the District's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the District to meet all projected obligations. Any investments that mature more than five years from the date of purchase cannot occur without prior approval of the Board of Directors.

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The District had no investments that were highly sensitive to interest rate fluctuations as of June 30, 2023.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

Disclosures Relating to Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy sets specific parameters by type of investment to be met at the time of purchase. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, and the actual rating as of year end for each investment type.

	Total	Rating as of Fiscal Year End		
		Minimum Legal Rating	S&P	Moody's
Solano County Investment Pool	\$ 4,588,629	N/A	Not rated	Not rated

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The District's investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2023, there were no investments in any one issuer (other than external investment pools) that represent 5 percent or more of total District investments.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the District's investment policy requires that all of its managed investments shall be held in the name of the District in safekeeping by a third party bank trust department.

The District's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits more than the \$250,000 insured amount are collateralized.

As of June 30, 2023, the carrying amount of the District's deposits was \$2,913,188 and bank balances were \$3,188,536. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

**NOTE 3: INTERFUND TRANSACTIONS**

Interfund Transfers to/from Other Funds

Transfers between funds during the fiscal year ended June 30, 2023, were as follows:

Transfer From	Transfer To	Description	Amount
Capital Projects	General Fund	Transfer to General Fund	\$ 238,140
		Total Interfund Transfers	\$ 238,140

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>Balance at July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance at June 30, 2023</u>
Capital assets not being depreciated					
Land	\$ 850,598	\$ -	\$ (169)	\$ -	\$ 850,429
Construction-in-progress	1,351,857	363,745	-	(1,351,858)	363,744
Construction-in-progress leasehold	<u>-</u>	<u>1,463,956</u>	<u>-</u>	<u>1,293,686</u>	<u>2,757,642</u>
Total capital assets not being depreciated	<u>2,202,455</u>	<u>1,827,701</u>	<u>(169)</u>	<u>(58,172)</u>	<u>3,971,815</u>
Capital assets being depreciated					
Buildings	5,829,176	-	-	(5,150,726)	678,450
Buildings leasehold	-	-	-	5,150,726	5,150,726
Building improvements	1,475,372	-	-	(1,444,668)	30,704
Building improvements leasehold	-	154,465	-	1,444,668	1,599,133
Parks	24,415,683	-	-	(21,356,250)	3,059,433
Parks leasehold	-	-	-	21,356,250	21,356,250
Park improvements	3,002,105	57,549	-	(777,170)	2,282,484
Park improvements leasehold	-	408,063	-	835,342	1,243,405
Maintenance equipment	803,724	7,444	-	-	811,168
Office equipment	728,679	85,817	-	-	814,496
Vehicles	1,145,604	180,259	(5,150)	-	1,320,713
Other assets	<u>85,876</u>	<u>23,263</u>	<u>-</u>	<u>-</u>	<u>109,139</u>
Total capital assets being depreciated	<u>37,486,219</u>	<u>916,860</u>	<u>(5,150)</u>	<u>58,172</u>	<u>38,456,101</u>
Accumulated depreciation					
Buildings	(995,023)	(27,139)	-	782,556	(239,606)
Buildings leasehold	-	(202,683)	-	(782,556)	(985,239)
Building improvements	(1,143,215)	-	-	1,112,510	(30,705)
Building Improvements leasehold	-	(21,998)	-	(1,112,510)	(1,134,508)
Parks	(14,163,439)	(74,295)	-	12,008,271	(2,229,463)
Parks leasehold	-	(470,914)	-	(12,008,271)	(12,479,185)
Park Improvements	(1,748,199)	(38,058)	-	233,970	(1,552,287)
Park Improvements leasehold	-	(86,028)	-	(233,970)	(319,998)
Maintenance equipment	(475,668)	(50,084)	-	-	(525,752)
Office equipment	(523,408)	(46,492)	-	-	(569,900)
Vehicles	(672,070)	(110,351)	5,150	-	(777,271)
Other assets	<u>(17,859)</u>	<u>(18,221)</u>	<u>-</u>	<u>-</u>	<u>(36,080)</u>
Total accumulated depreciation	<u>(19,738,881)</u>	<u>(1,146,263)</u>	<u>5,150</u>	<u>-</u>	<u>(20,879,994)</u>
Total capital assets being depreciated, net	<u>17,747,338</u>	<u>(229,403)</u>	<u>-</u>	<u>58,172</u>	<u>17,576,107</u>
<b>Total Capital Assets, net</b>	<u>\$ 19,949,793</u>	<u>\$ 1,598,298</u>	<u>\$ (169)</u>	<u>\$ -</u>	<u>\$ 21,547,922</u>

Depreciation expense totaled \$1,146,263 for the year ended June 30, 2023.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 5: LONG-TERM LIABILITIES**

The following is a summary of changes in the District's governmental long-term liabilities for the fiscal year ended June 30, 2023:

	<u>Balance at July 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2023</u>	<u>Current Portion</u>
Pension obligation bonds	\$ 4,115,000	\$ -	\$ (174,000)	\$ 3,941,000	\$ 163,000
Compensated absences	<u>446,667</u>	<u>-</u>	<u>(39,127)</u>	<u>407,540</u>	<u>407,540</u>
<b>Total Governmental Activities</b>	<u>\$ 446,667</u>	<u>\$ -</u>	<u>\$ (213,127)</u>	<u>\$ 4,348,540</u>	<u>\$ 570,540</u>

A description of the long-term liabilities at June 30, 2023 are as follows:

Pension Obligation Bonds

The District issued 2022 Taxable Pension Obligation Bonds issued June 9, 2022, in the amount of \$4,115,000 and payable in annual principal payments of \$163,000 to \$317,000, with an interest rate of 4.25% and maturity on May 1, 2040. The bonds were used to refund certain obligations of the District owed to the California Public Employees' Retirement System (CalPERS) with respect to pension benefits accruing to current and former District employees. Future debt service payments are as follows:

<u>For the Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 163,000	\$ 167,492	\$ 330,492
2025	170,000	160,564	330,564
2026	177,000	153,340	330,340
2027	184,000	145,818	329,818
2028	192,000	137,998	329,998
2029 - 2033	1,091,000	560,364	1,651,364
2034 - 2038	1,343,000	307,912	1,650,912
2039 - 2043	<u>621,000</u>	<u>39,864</u>	<u>660,864</u>
Total	<u>\$ 3,941,000</u>	<u>\$ 1,673,352</u>	<u>\$ 5,614,352</u>

Compensated Absences

Compensated absences for governmental activities are generally liquidated by the fund where the accrued liability occurred.

**NOTE 6: INTERGOVERNMENTAL REVENUES**

The Greater Vallejo Recreation District operates and manages the Norman C. King South Vallejo Community Center and the John Cunningham Aquatic Complex on behalf of the City of Vallejo by terms of the Master Lease with the City. Through an instrument entitled, "Agreement Between the Redevelopment Agency of the City of Vallejo and Greater Vallejo Recreation District Pursuant to Health and Safety Code Section 33401," the District operates and manages the North Vallejo Community Center.

The City of Vallejo has a Park Dedication Fee Ordinance, which requires homebuyers and developers to pay a fee for the purpose of acquisition, development, or rehabilitation of parks and recreational facilities in accordance with the District's specifications. These funds are held by the City under a separate budget unit in a pooled investment fund. Disbursements are made from this fund upon receipt of a written application from the District and approval by the City Planning Director. The District records revenues as funds are received from the City.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 6: INTERGOVERNMENTAL REVENUES (CONTINUED)**

For the year ended June 30, 2023, the City reported the following activities for the benefit of the District.

Fund Balance July 1, 2022	\$ 1,230,514
Licenses, permits & fees collected	1,821,082
Expenditures charged	<u>21,770</u>
Fund Balance June 30, 2023	<u>\$ 3,073,366</u>

At June 30, 2023, the City reported assets and deferred inflows of resources for the benefit of the District of:

Cash and investments	\$ 2,934,605
Receivables	191,818
Unavailable revenues	<u>(53,057)</u>
Fund Equity	<u>\$ 3,073,366</u>

**NOTE 7: FUND BALANCE**

As prescribed by GASB Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*” governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balances more transparent. The District established the following fund balance policies:

**Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

**Restricted:** Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

**Committed:** Amounts that can only be used for the specific purposes determined by formal action of the District’s highest level of decision-making authority. The Board of Directors is the District’s highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board of Directors. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

**Assigned:** This classification includes amounts that are constrained by the District’s intent to be used for a specific purpose but are neither restricted or committed. The Board of Directors has authorized the General Manager as the official authorized to assign fund balance to a specific purpose.

**Unassigned:** This classification includes the residual balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

The accounting policies of the District consider restricted fund balance to have been spent first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7: FUND BALANCE (CONTINUED)**

The fund balances for all governmental funds as of June 30, 2023, were distributed as follows:

	General Fund	Capital Projects	Total Governmental Funds
Unassigned	\$ <u>7,132,821</u>	\$ <u>-</u>	\$ <u>7,132,821</u>
Total Fund Balance	\$ <u><u>7,132,821</u></u>	\$ <u><u>-</u></u>	\$ <u><u>7,132,821</u></u>

**NOTE 8: DEFERRED COMPENSATION PLAN**

The District offers its employees a deferred compensation retirement plan in accordance with Internal Revenue Service Code Section 457 (the "457 Plan"). The 457 Plan, available to all full-time employees, allows them to defer a portion of their salary until future years. Withdrawals from the 457 Plan are not permitted to employees until termination, retirement, death, or unforeseeable emergency. Participants may elect to contribute, through salary reductions, up to the IRC(g) limit (\$22,500 in 2023). The 457 Plan does not contain a provision for employer matching contributions except for contractually agreed upon matches.

All amounts of compensation deferred under the 457 Plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights are held in trust with a third party administrator. Except as may otherwise be permitted or required by law, no assets or income of the 457 Plan shall be used for, or diverted to, purposes other than for the exclusive purpose of providing benefits for participants and their beneficiaries or defraying reasonable expenses of administration of the 457 Plan.

The 457 Plan assets totaled \$1,723,307 at June 30, 2023. 457 Plan assets consist of investments in mutual funds, which are held in trust and are considered protected from the general creditors of the District.

**NOTE 9: DEFINED BENEFIT PENSION PLAN**

**A. General Information about the Pension Plan**

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the miscellaneous pool. Accordingly, rate plans within the miscellaneous pool are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous risk pool. The District sponsors two plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 62 if membership date is on or after January 1, 2013 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 9: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

The rate plan's provisions and benefits in effect at June 30, 2023, are summarized as follows:

Hire Date	<u>Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or After January 1, 2013</u>
	Tier I	PEPRA
Benefit Formula	2.0% @ 55	2.0% @ 62
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	50 - 55	52 - 62
Monthly Benefits, as a % of Eligible Compensation	2.000 - 2.700%	1.000 - 2.500%
Required Employee Contribution Rates	7.00%	6.75%
Required Employer Contribution Rates*	10.32%	7.47%

\* The employer contribution rate is the sum of the plan's employer normal cost plus the employer unfunded accrued liability.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the Plan for the year ending June 30, 2023 were \$4,401,331.

**B. Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$2,814,136.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.19425%
Proportion - June 30, 2023	<u>0.06014%</u>
Change - Increase (Decrease)	<u>(0.13411%)</u>

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 9: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

For the year ended June 30, 2023, the District recognized pension expense of \$698,707. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 4,401,331	\$ -
Changes of assumptions	288,367	-
Differences between actual and expected experience	56,513	37,850
Differences between projected and actual investment earnings	515,475	-
Differences between employer's contributions and proportionate share of contributions	-	214,651
Change in employer's proportion	<u>13,186</u>	<u>4,317,538</u>
 Total	 <u>\$ 5,274,872</u>	 <u>\$ 4,570,039</u>

\$4,401,331 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>For the Fiscal Year Ending June 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ (1,466,059)
2025	(1,492,228)
2026	(1,053,493)
2027	315,282

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15% net of pension plan investment expenses; includes inflation
Mortality (1)	Derived using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.30% until purchasing power protection allowance floor on purchasing power applies

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study. Post-retirement and Post-retirement mortality tables includes 15 years of projected mortality improvement using 80% of scale MP 2020 published by the Society of Actuaries. For more details on this table, please refer to the December 2021 experience study report available on CalPERS website

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 9: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Changes in Assumptions

For the measurement period June 30, 2023, there were no changes in assumptions.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical returns of all of the funds' asset classes (which includes the agent plan and the two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rates of return by asset class.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (a)</u>
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity Non-Cap-weighted	12.00%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.00%)	(0.59%)

(a) An expected inflation of 2.30% used for this period

(b) Figures are based on the 2021-22 Asset Liability Management study.

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 9: DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate:

	<b>Discount Rate -1%</b> <b>(5.90%)</b>	<b>Current Discount</b> <b>Rate</b> <b>(6.90%)</b>	<b>Discount Rate +1%</b> <b>(7.90%)</b>
Net Pension Liability (Asset)	\$ 5,855,394	\$ 2,814,136	\$ 311,931

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**NOTE 10: OTHER POST EMPLOYMENT BENEFITS**

Plan Description

*Plan administration:* The District administers a single employer defined benefit other postemployment healthcare (OPEB) plan providing health plan coverage to eligible retired employees and their eligible dependents. The District maintains the same medical plans for its retirees as for its active employees.

Benefits provided: Employees become eligible to retire and receive District-paid healthcare benefits upon retirement with CalPERS and completion of a minimum of 5 years of service with the District. As a PEMHCA employer, the District is required to execute a contract and a resolution which defines the benefits to be provided to active employees and retirees. The current PEMHCA resolution defines the District's contribution toward active employee and retiree medical premiums to be the PEMHCA minimum employer contribution (MEC). The MEC was \$149 per month in 2022, increasing to \$151 in 2023 and \$157 per month in 2024.

For employees who retire from the District after completing at least 20 years of District service, the District provides (up to) \$432 per month, but not more than the retiree premium. Retirees qualifying for this monthly stipend may choose their own coverage rather than coverage through a plan offered by the District.

As of June 30, 2023, the District had \$1,298,542 designated in its Retiree Benefits account for future OPEB obligations. Since these funds are not held in an irrevocable trust to provide benefits to plan members, these funds do not meet the criteria in GASB Statement No. 75, paragraph 4.

Employees Covered

As of the June 30, 2022 actuarial valuation, membership consisted of the following:

Active plan members	49
Inactive plan members or beneficiaries currently receiving benefit payments	23
Inactive plan members entitled to, but not yet receiving benefits	23
Total	95

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 10: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

Contributions

The contribution requirements of plan members and the District are established and may be amended by the District Board of Directors. The required contribution is based on projected pay-as-you-go financing requirements.

Total OPEB Liability

The District's total OPEB liability ("TOL") was measured as of June 30, 2023 and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of June 30, 2022 using the following actuarial assumptions:

Funding Method	Entry Age Normal Level Percent of Pay
Discount Rate	3.65% as of June 30, 2023, and 3.54% as of June 30, 2022
Inflation	2.50%
Healthcare Cost Trend Rates	6.50% in 2025, fluctuates down to 3.9% by 2075
Salary Increases	3.00%
Salary Scale	3.00% per annum
Retirement Age	50 - 75
Mortality	CalPERS 2021 Experience Study
Mortality Improvement (Generational)	MacLeod Watts Scale 2022

Changes in Assumptions

In the June 30, 2022 valuation, the discount rate changed from 3.54% to 3.65%, demographic assumptions changed to rates recommended by CalPERS in its 2021 Experience Study report, assumed salary increases changed from 2.75% to 3.0% per year, and medical trend rates were updated to rates developed using the Getzen 2023 healthcare trend model.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65%.

Changes in the OPEB Liability

The changes in the total OPEB liability for the Plan are as follows:

<u>Changes in the Net OPEB Liability</u>	<u>Total OPEB Liability</u>
Balance at July 1, 2022	\$ 2,063,567
Service cost	96,632
Interest cost	74,787
Changes in Assumptions	(26,948)
Benefit payments	<u>(95,166)</u>
Net change during 2022-23	<u>49,305</u>
Balance at June 30, 2023	<u><u>\$ 2,112,872</u></u>

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 10: OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB Liability	\$ <u>2,378,259</u>	\$ <u>2,112,872</u>	\$ <u>1,890,189</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability (Asset)	\$ <u>2,016,599</u>	\$ <u>2,112,872</u>	\$ <u>2,244,632</u>

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$201,042. As of fiscal year ended June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 184,307	\$ 366,449
Differences between expected and actual experience	<u>752,966</u>	<u>129,740</u>
Total	<u>\$ 937,273</u>	<u>\$ 496,189</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

For the Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2024	\$ 29,623
2025	29,623
2026	29,623
2027	29,623
2028	29,623
Thereafter	292,969

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 11: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To mitigate potential losses, the District purchases commercial insurance coverage. It is the opinion of management that coverage for such risks are adequate.

**NOTE 12: CONTINGENCIES AND COMMITMENTS**

Contingencies

The District is subject to legal proceedings and claims that arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to such actions will not materially affect the financial position or results of operations of the District.

In addition, the District has deferred impact fees outstanding from a prior year. The District is working to obtain a repayment plan for the deferred impact fees, however due to the unknown collectability of the deferred impact fees, the District has not recorded a receivable.

Construction Commitments

At June 30, 2023, the District had construction contracts outstanding of approximately \$509,913 related to the VCC renovation, Hanns Park pathway, and Richardson Corporate upgrade capital projects.

**NOTE 13: SUBSEQUENT EVENTS**

Subsequent events have been evaluated through July 1, 2026, which is the date the financial statements were available to be issued. No events occurred subsequent to the balance sheet date that require accrual or adjustment to the carrying balances of assets and liabilities in the balance sheet.

**REQUIRED SUPPLEMENTARY INFORMATION**

**GREATER VALLEJO RECREATION DISTRICT  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>2022 - 2023 Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Property taxes and assessments	\$ 7,670,599	\$ 7,670,599	\$ 8,053,241	\$ 382,642
Intergovernmental revenues	166,542	166,542	414,762	248,220
Use of money and property	412,685	412,685	523,925	111,240
Donations	5,500	5,500	491	(5,009)
Other revenues	73,593	73,593	159,903	86,310
Park and recreation services	<u>1,057,029</u>	<u>1,057,029</u>	<u>1,166,561</u>	<u>109,532</u>
Total Revenues	<u>9,385,948</u>	<u>9,385,948</u>	<u>10,318,883</u>	<u>932,935</u>
<b><u>EXPENDITURES</u></b>				
Current:				
Salaries and benefits	6,302,264	6,302,264	9,940,721	(3,638,457)
Services and supplies	2,042,785	2,042,785	2,489,424	(446,639)
Capital outlay	4,469,323	4,469,323	3,038,556	1,430,767
Debt service:				
Principal	-	-	174,000	(174,000)
Interest	<u>-</u>	<u>-</u>	<u>156,427</u>	<u>(156,427)</u>
Total Expenditures	<u>12,814,372</u>	<u>12,814,372</u>	<u>15,799,128</u>	<u>(2,984,756)</u>
Excess (deficiency) of revenues over expenditures	<u>(3,428,424)</u>	<u>(3,428,424)</u>	<u>(5,480,245)</u>	<u>(2,051,821)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers in	<u>-</u>	<u>-</u>	<u>238,140</u>	<u>238,140</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>238,140</u>	<u>238,140</u>
Net change in fund balance	<u>\$ (3,428,424)</u>	<u>\$ (3,428,424)</u>	(5,242,105)	<u>\$ (1,813,681)</u>
Fund balance - July 1, 2022			<u>12,374,926</u>	
Fund balance - June 30, 2023			<u>\$ 7,132,821</u>	

**GREATER VALLEJO RECREATION DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY ACCOUNTING AND CONTROL  
FOR THE YEAR ENDED JUNE 30, 2023**

Budgetary Information

The amounts reported as the original budgeted amounts in the budgetary schedule reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary schedule reflect the amounts after all budget amendments have been accounted for.

Budgetary Controls

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual budget requests are submitted by the District's staff to the District Board of Directors for preliminary review and approval. After a public hearing, a final budget is approved by a resolution of the Board of Directors. Copies of the approved budget are sent to all required agencies.

**GREATER VALLEJO RECREATION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
AS OF JUNE 30, 2023**

**Last 10 Years\***

	<b>Measurement Period</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Proportion of the net pension liability	varies by plan	0.14757 %	0.14757 %	0.13054 %
Proportionate share of the net pension liability	\$ 3,975,585	\$ 3,574,756	\$ 4,564,785	\$ 5,145,855
Covered payroll	\$ 2,029,435	\$ 1,967,539	\$ 2,023,288	\$ 2,443,866
Proportionate share of the net pension liability as a percentage of covered payroll	195.90 %	181.69 %	225.61 %	210.56 %
Plan fiduciary net position as a percentage of the total pension liability	79.82 %	78.40 %	74.06 %	73.29 %

**Notes to Schedule:**

Changes in assumptions – In 2022, the accounting discount rate was reduced from 7.15 percent to 6.90 percent. In 2021, 2020, and 2019, there were no changes in assumptions. In 2018, assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent. In 2017, amounts reported reflect an adjustment of the discount rate from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

\* Schedule is intended to show information for ten years. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown. Additional years' information will be displayed as it becomes available.

**GREATER VALLEJO RECREATION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (CONTINUED)  
AS OF JUNE 30, 2023**

**Last 10 Years\***

	<b>Measurement Period</b>				
	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Proportion of the net pension liability	0.13291 %	0.13433 %	0.13598 %	0.19425 %	0.06014 %
Proportionate share of the net pension liability	\$ 5,008,941	\$ 5,379,190	\$ 5,735,667	\$ 3,688,387	\$ 2,814,136
Covered payroll	\$ 3,048,664	\$ 2,858,836	\$ 2,474,958	\$ 2,455,958	\$ 2,849,846
Proportionate share of the net pension liability as a percentage of covered payroll	164.30 %	188.16 %	231.75 %	150.18 %	98.75 %
Plan fiduciary net position as a percentage of the total pension liability	73.69 %	75.30 %	75.10 %	88.30 %	76.68 %

**GREATER VALLEJO RECREATION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PENSION CONTRIBUTIONS  
AS OF JUNE 30, 2023**

**Last 10 Years\***

	<b>Fiscal Year-End</b>			
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Contractually required contribution (actuarially determined)	\$ 343,103	\$ 357,277	\$ 511,478	\$ 536,391
Contributions in relation to the actuarially determined contributions	<u>(343,103)</u>	<u>(357,277)</u>	<u>(511,478)</u>	<u>(536,391)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,029,435	\$ 1,967,539	\$ 2,033,288	\$ 2,443,866
Contributions as a percentage of covered payroll	16.91 %	18.16 %	25.16 %	21.95 %

\* Schedule is intended to show information for ten years. Fiscal year 2015 was the first year of implementation, therefore only nine years are shown. Additional years' information will be displayed as it becomes available.

**GREATER VALLEJO RECREATION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PENSION CONTRIBUTIONS (CONTINUED)  
AS OF JUNE 30, 2023**

**Last 10 Years\***

	<b>Fiscal Year-End</b>				
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Contractually required contribution (actuarially determined)	\$ 585,369	\$ 652,772	\$ 637,771	\$ 751,176	\$ 781,325
Contributions in relation to the actuarially determined contributions	<u>(585,369)</u>	<u>(652,772)</u>	<u>(637,771)</u>	<u>(751,176)</u>	<u>(4,401,331)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,620,006)</u>
Covered payroll	\$ 3,048,664	\$ 2,858,836	\$ 2,474,482	\$ 2,455,958	\$ 2,849,846
Contributions as a percentage of covered payroll	19.20 %	22.83 %	25.77 %	30.59 %	154.44 %

**GREATER VALLEJO RECREATION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS  
AS OF JUNE 30, 2023**

Last 10 Years\*

	Measurement Period					
	2018	2019	2020	2021	2022	2023
<b>Total OPEB liability</b>						
Service cost	\$ 7,981	\$ 42,271	\$ 55,972	\$ 63,621	\$ 63,621	\$ 96,632
Interest	92,876	97,300	78,136	55,256	51,265	74,787
Experience gains (losses)	112,406	592,325	107,632	(178,394)	237,818	-
Changes in assumptions	-	-	289,627	-	(451,380)	(26,948)
Benefit payments	<u>(145,203)</u>	<u>(145,203)</u>	<u>(159,157)</u>	<u>(128,901)</u>	<u>(105,170)</u>	<u>(95,166)</u>
Net change in total OPEB liability	68,060	586,693	372,210	(188,418)	(203,846)	49,305
Total OPEB liability, beginning	<u>1,428,868</u>	<u>1,496,928</u>	<u>2,083,621</u>	<u>2,455,831</u>	<u>2,267,413</u>	<u>2,063,567</u>
Total OPEB liability, ending (a)	<u>\$ 1,496,928</u>	<u>\$ 2,083,621</u>	<u>\$ 2,455,831</u>	<u>\$ 2,267,413</u>	<u>\$ 2,063,567</u>	<u>\$ 2,112,872</u>
Covered-employee payroll	\$ 1,557,242	\$ 1,777,118	\$ 1,839,170	\$ 1,845,536	\$ 1,636,067	\$ 2,083,612
District's total OPEB liability as a percentage of covered-employee payroll	96.13 %	117.25 %	133.53 %	122.86 %	126.13 %	101.40 %

**Notes to Schedule:**

Changes in assumptions – The discount rate was changed from 3.54 percent to 3.65 percent for the measurement period June 30, 2023. The discount rate was changed from 2.25 percent to 3.54 percent for the measurement period ended June 30, 2022. There were no changes in assumptions for the measurement period ended June 30, 2021. The discount rate was changed from 3.75 percent to 2.25 percent for the measurement period ended June 30, 2020. There were no changes in assumptions for the measurement periods ended June 30, 2019 and June 30, 2018.

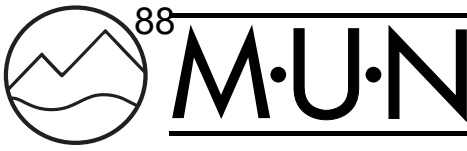
\* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only six years are shown. Additional years' information will be displayed as it becomes available.

**SUPPLEMENTARY INFORMATION**

**GREATER VALLEJO RECREATION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
MEASURE K  
FOR THE YEAR ENDED JUNE 30, 2023**

<b><u>REVENUES</u></b>	<b><u>Measure K</u></b>
Property taxes and assessments	\$ <u>2,128,094</u>
Total Revenues	<u>2,128,094</u>
<b><u>EXPENDITURES</u></b>	
Current:	
Salaries and benefits	342,089
Professional services	60,492
Repairs and maintenance	411,193
Utilities	361,295
Recreation supplies and services	95,578
Capital Outlay	<u>1,376,789</u>
Total Expenditures	<u>2,647,436</u>
Net Change in Fund Balances	(519,342)
Fund Balances - July 1, 2022	<u>(238,060)</u>
Fund Balances - June 30, 2023	\$ <u><u>(757,402)</u></u>

## OTHER REPORTS



**INDEPENDENT AUDITOR'S 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**

To the Board of Directors  
Greater Vallejo Recreation District  
Vallejo, California

We have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of Greater Vallejo Recreation District (the District) as of and for the year-ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 1, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MUN CPAs, LLP

Sacramento, California  
July 1, 2026

**GREATER VALLEJO RECREATION DISTRICT  
SCHEDULE OF CURRENT YEAR FINDINGS  
JUNE 30, 2023**

**None**



**Management Letter**

July 1, 2026

Greater Vallejo Recreation District  
395 Amador Street  
Vallejo, California 94590

In planning and performing our audit of the financial statements of Greater Vallejo Recreation District (the District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated July 1, 2026, on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The District's responses to the findings identified in our audit are described in the accompanying attachment. The District's responses were not subjected to the auditing procedures applied in our audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

*MUN CPAs, LLP*

MUN CPAs, LLP

**Greater Vallejo Recreation District**  
**Control Deficiencies and Internal Control Recommendations**  
**June 30, 2023**

**Fund Accounting (repeat finding)**

During our audit, we noted the District created a separate fund to track Measure K activity, however they have not entered the beginning balances of assets, liabilities, and equity. We further noted the District has not set up a separate fund to track the balances of long-term assets and liabilities, such as capital assets, net pension liability, OPEB liability, compensated absences and deferred outflows and inflows of resources. We recommend the District determine the Measure K asset, liability, and equity balances and prepare a journal entry to reclassify these amounts from the General fund to the Measure K fund and that the District set up a separate fund to track the balances of long-term assets and liabilities.

**Management's Response**

The District concurs with the recommendation that the Measure K fund be set up correctly in the financial software. Staff will work with the auditors and the program support team from the financial software provider to create a separate Measure K Fund. Staff will also work with the auditors to make the necessary adjustments to have a balanced Measure K Fund.

The District will also work towards creating a Government-Wide Fund in the financial system.

**Payroll Controls**

During our walkthrough over payroll controls, we noted the payroll transaction edit report was not signed off as reviewed by the Finance Director.

We recommend the District implement procedures to enhance internal controls including ensuring the payroll transaction edit report is reviewed by the Finance Director.

**Management's Response**

The District will begin the practice of the Finance Director reviewing the Payroll Edit report and signing off along with other reviews during the payroll process. In addition, and as part of the payroll process, a Finance staff member that is not processing payroll reviews the edit report against the timesheets for accuracy.

**Financial Reporting (repeat finding)**

During our testing over financial reporting, we noted the following:

1. Monthly bank reconciliations were both prepared and reviewed by the Finance Director
2. All finance department personnel prepare and post journal entries to the general ledger without prior approval of the Finance Director

We recommend the District implement procedures to enhance internal controls including assigning preparation of the monthly bank reconciliations to a staff member within the finance department with the Finance Director performing the review, all journal entries be submitted to the Finance Director for review prior to posting in the general ledger, and ensuring supporting documentation is maintained with each journal entry.

**Management's Response**

The District will begin the practice of the payroll account reconciliations being completed by the Accounting Clerk I who did not process payroll and the general checking account being reconciled by the Payroll/Accounting Clerk II. All bank reconciliations will be reviewed by the Finance Director.

All journal entries are approved by the Finance Director prior to posting and supporting documentation is attached to the posting. Journal entries and supporting documentation are filed and retained according to the District's adopted retention schedule.

**Greater Vallejo Recreation District**  
**Control Deficiencies and Internal Control Recommendations**  
**June 30, 2023**

**Cash (repeat finding)**

During our review of the June 30, 2023, bank reconciliation, we noted the following items that were more than one year old:

1. The balance per the reconciliation for the checking and payroll accounts did not agree to the general ledger.
2. One hundred forty outstanding checks dating as far back as July 2018;
3. One outstanding addition from June 2019.

In addition, we noted one bank account in the District's name with a balance that is not reflected in the general ledger.

We recommend the District research the old outstanding items to determine if these items have been recorded correctly or if they should be cancelled and reissued. Additionally, we recommend management ensure all District bank account balances are properly reflected in the general ledger.

**Management's Response**

The District recognizes there are discrepancies between the GL and the Bank Reconciliation Module for the General Checking and Payroll Checking accounts. Staff will identify the variances and reconcile the general ledger accounts to the bank reconciliation in FY 23/24.

Staff have begun contacting recipients of outstanding checks and working towards eliminating stale dated checks. Staff will also review stale dated checks as part of the fiscal year-end closing process.

The District will work towards creating a new stale dated check policy in the future.

**Subsequent Receipts**

During our testing of subsequent receipts, we noted three of sixteen items tested were not properly accrued.

We recommend the District review all payments received after year-end to ensure they are recorded in the proper period.

**Management's Response**

Staff will ensure that all receipts received after the year end are recorded in the proper year and book any accruals necessary to capture the transaction in the appropriate period.

**Capital Assets**

During our testing of depreciation, we noted the useful life assigned to several capital assets was not within the useful life guidelines noted in the District's capitalization policy.

We recommend the District review and update the capitalization policy to more accurately reflect the useful lives of the assets the District holds.

**Management's Response**

The Fixed Asset Policy 3050 was updated as of 07/01/22. The District will update the estimated useful life schedule in the Fixed Asset Policy.

**Greater Vallejo Recreation District**  
**Control Deficiencies and Internal Control Recommendations**  
**June 30, 2023**

**Leases and SBITAs Policy**

During our audit, we noted the District adopted a policy setting the minimum threshold for recording leases and SBITAs at net present value of less than >1% of net assets. Per inquiry with Noel Parkhurst, Finance Director, we noted the intent of the policy was to set the threshold at less than 1% of fund balance. Additionally, we noted the District calculated the current year cost of leases and SBITAs rather than the net present value in determining whether or not they met the threshold.

We recommend the District review and update the policy to utilize correct terminology of fund balance rather than net assets and remove the confusing > sign indicating greater than in the policy. We further recommend the District properly calculate the net present value of leases and SBITAs in determining whether or not they meet the threshold.

**Management's Response**

The District will review and update the policy to utilize correct terminology of fund balance rather than net assets. During research conducted by staff, the using of the ">" in the >1% of net assets was commonly used in policies used by other agencies. Staff will consider discontinuing the use of this sign to eliminate confusion.

Staff will ensure that the net present value of leases and SBITA's are properly calculated to determine whether they meet the threshold.

**Accounts Payable**

During our testing of accounts payable, we noted the accounts payable listing provided by the District did not agree to the balance per the general ledger by a net amount of \$27,433. In addition, the Measure K accounts payable balance on the general ledger, which should be a credit balance, showed a debit of \$115,267.

We recommend the District reconcile the accounts payable listing to the general ledger balance and reconcile the Measure K accounts payable to remove the debit balance.

**Management's Response**

The District agrees that the General Fund and Measure K Fund Accounts Payable balances do not agree with the outstanding payable list as of 06/30/23. The discrepancies are due to both accounts being out of balance in historical years. Staff will reconcile the Accounts Payable Balances for both funds in FY 23/24.

**Compensated Absences (repeat finding)**

During our testing of the compensated absences schedule, we noted an incorrect payrate was used in the calculation for one out of thirteen employees tested. We further noted the District had calculated the compensated absences balance at year-end, however, had not posted a journal entry to correct the balance in the general ledger.

**Management's Response**

The District will include a reconciliation of the compensated absences balances going forward as part of the year end close process. The District is working to establish a Government Wide Fund in the financial system to book journal entries. In any case, a journal entry will be provided to the auditors until the Government Wide Fund is established.

**Greater Vallejo Recreation District**  
**Control Deficiencies and Internal Control Recommendations**  
**June 30, 2023**

**Accrued Payroll (repeat finding)**

During our testing of accrued salaries and benefits payable, we noted the District had calculated salaries payable and federal taxes payable incorrectly and has not reconciled the various benefits payable accounts. We recommend the District correctly use gross wages in the calculation of salaries payable, properly calculate and record federal taxes payable, and reconcile payroll related liability accounts.

**Management's Response**

Going forward, the Staff will use gross wages in the calculation of salaries payable. Staff will also properly calculate and record federal and state taxes payable and reconcile payroll-related liability accounts at year-end. Beginning in FY 25/26, the District did begin reconciling payroll-related liability accounts as part of a monthly close process.

**Deposits Payable (repeat finding)**

During our audit, we noted the District had not maintained a schedule of deposits collected that was reconciled to the general ledger. We recommend the District maintain a schedule of deposits collected that includes the depositor's name, deposit amount, date collected, purpose of the deposit and any refunds made and reconcile the schedule to the general ledger.

**Management's Response**

Staff will begin maintaining a schedule of deposits collected that includes the depositor's name, deposit amount, date collected, purpose of the deposit and reconcile it to the general ledger. The District will also begin reviewing the schedule as part of the month end process.

**Expenses**

During our testing of expenses, we noted one expense that was recorded in the incorrect period. We recommend the District review all payments subsequent to year end to ensure they are recorded in the correct period.

**Management's Response**

Beginning with FY 23/24, the staff added a step in the close process checklist to review expenses processed during subsequent months following the fiscal year end. This will ensure that all expenses are posted to the appropriate fiscal year and all necessary accruals are booked as needed.

**Payroll**

During our testing of payroll expenses, we noted one out of fifteen employees tested was paid at a rate \$1 higher than the approved hourly rate per the personnel action form. We recommend the District review pay rates to ensure the rates agree to the approved personnel action form for each employee.

**Management's Response**

As of FY 24/25, all changes or additions made to an employee's salary in the Payroll Module are made using a fully approved Personnel Action Form as the source of information. There is also an external schedule of changed salaries maintained by staff in an excel workbook to track these changes among others. Lastly, whenever an employee's rate of pay is changed in the Payroll Module, a note is populated in the employee's profile to explain the new rate, when the effective date is, and the reasoning for the change. The District expects, with these measures in place, the accuracy of payrates will be improved.

**Greater Vallejo Recreation District**  
**Status of Prior Year**  
**Control Deficiencies and Internal Control Recommendations**  
**June 30, 2023**

**Fund Accounting (repeat finding)**

During our audit, we noted the District set up a separate fund to track Measure K activity, however they have not entered the beginning balances of assets, liabilities, and equity. We further noted the District has not set up a separate fund to track the balances of long-term assets and liabilities, such as capital assets, net pension liability, OPEB liability, compensated absences and deferred outflows and inflows of resources. We recommend the District determine the Measure K asset, liability, and equity balances and prepare a journal entry to reclassify these amounts from the General fund to the Measure K fund and that the District set up a separate fund to track the balances of long-term assets and liabilities.

**Status**

Not implemented

**Financial Reporting (repeat finding)**

During our testing over financial reporting, we noted the following:

1. Monthly bank reconciliations were both prepared and reviewed by the Finance Director
2. All finance department personnel prepare and post journal entries to the general ledger without prior approval of the Finance Director

We recommend the District implement procedures to enhance internal controls including assigning preparation of the monthly bank reconciliations to a staff member within the finance department with the Finance Director performing the review, all journal entries be submitted to the Finance Director for review prior to posting in the general ledger, and ensuring supporting documentation is maintained with each journal entry.

**Status**

Not implemented

**Cash (repeat finding)**

During our review of the June 30, 2022, bank reconciliation, we noted the following items that were more than one year old:

1. Fifty-eight outstanding checks dating as far back as July 2018;
2. One outstanding addition from June 2019.

In addition, we noted one bank account in the District's name with a balance that is not reflected in the general ledger.

We recommend the District research the old outstanding items to determine if these items have been recorded correctly or if they should be cancelled and reissued. Additionally, we recommend management ensure all District bank account balances are properly reflected in the general ledger.

**Status**

Not implemented

**Greater Vallejo Recreation District**  
**Status of Prior Year**  
**Control Deficiencies and Internal Control Recommendations**  
**June 30, 2023**

**Compensated Absences**

During our testing of the compensated absences schedule, we noted one employee who had retired during the fiscal year still had a balance at year end. We further noted the District had calculated the compensated absences balance at year-end, however, had not posted a journal entry to correct the balance in the general ledger.

**Status**

Not implemented

**Accrued Payroll**

During our testing of accrued salaries and benefits payable, we noted the District had calculated salaries payable incorrectly, recorded federal tax payments in June without recording the associated liability, and had not reconciled the state tax liability. We recommend the District correctly use gross wages in the calculation of salaries payable, properly calculate and record federal and state taxes payable, and reconcile payroll related liability accounts.

**Status**

Not implemented

**Deposits Payable**

During our audit, we noted the District had not maintained a schedule of deposits collected that was reconciled to the general ledger. We recommend the District maintain a schedule of deposits collected that includes the depositor name, deposit amount, date collected, purpose of the deposit and any refunds made and reconcile the schedule to the general ledger.

**Status**

Not implemented



July 1, 2026

To the Board of Directors of  
Greater Vallejo Recreation District  
395 Amador Street  
Vallejo, California 94590

We have audited the financial statements of the governmental activities and each major fund of Greater Vallejo Recreation District (the District) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 11, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District adopted Governmental Accounting Standards Board Statement No. 91, *Conduit Debt Transactions*, No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of depreciation is based on the District's capitalization policy. We evaluated the methods, assumptions, and data used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and other post-employment benefits (OPEB) liability is based on actuarial valuations. We evaluated the methods, assumptions, and data used to develop the pension and OPEB liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

The audit for the June 30, 2023, fiscal year was originally scheduled in May 2025. Prior to the originally scheduled fieldwork, management noted they did not have all accounts reconciled and were not ready for the audit. The audit was rescheduled multiple times because management was not ready for the audit. Audit fieldwork occurred the week of March 23, 2026. At the end of our scheduled fieldwork week, there were several open items that the District worked to complete.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Attachment A summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The material misstatements in Attachment B were detected as a result of audit procedures and corrected by management.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 1, 2026.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedule for the general fund, the schedule of proportionate share of the net pension liability, the schedule of contributions to the pension plan, the schedule of changes in the OPEB liability and related ratios, and the schedule of contributions to the OPEB Plan, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of revenue, expenditures, and changes in fund balance Measure K, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Restriction on Use

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

Very truly yours,

*MUN CPAs, LLP*

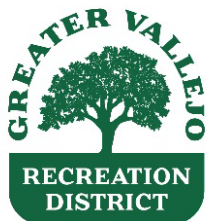
MUN CPAs, LLP

**GREATER VALLEJO RECREATION DISTRICT  
SUMMARY OF PASSED AUDIT ADJUSTMENTS  
JUNE 30, 2023**

<b>Description</b>	<b>Effect - Increase (Decrease)</b>				
	<b>Assets / Deferred Outflows of Resources</b>	<b>Liabilities / Deferred Inflows of Resources</b>	<b>Equity</b>	<b>Revenue</b>	<b>Expenses</b>
To correct federal taxes payable	\$ -	\$ (1,064)	\$ -	\$ -	\$ (1,064)
To adjust GL balance to detail accounts payable schedule	-	27,433	-	-	27,433
<b>Total Income Statement Effect</b>				<u>\$ -</u>	<u>\$ (1,064)</u>
<b>Balance Sheet Effect</b>	<u>\$ -</u>	<u>\$ (1,064)</u>	<u>\$ -</u>		

**GREATER VALLEJO RECREATION DISTRICT  
SUMMARY OF AUDIT ADJUSTMENTS  
JUNE 30, 2023**

Description	Effect - Increase (Decrease)				
	Assets / Deferred Outflows of Resources	Liabilities / Deferred Inflows of Resources	Equity	Revenue	Expenses
To correct OPEB liability	\$ (103,402)	\$ 2,474	\$ -	\$ -	\$ 105,876
To reconcile beginning fund balance	238,140	-	238,140	-	-
To correct net pension liability	4,070,949	368,322	-	-	(3,702,627)
To correct compensated absences	-	(39,127)	-	-	(39,127)
To correct accounts receivable	3,455	-	-	3,455	-
To correct property taxes and interest	-	-	-	65,367	65,367
To correct workers' compensation liability	-	45,181	-	-	45,181
To correct long-term debt	-	(174,000)	-	-	(174,000)
To adjust salaries and federal taxes payable	-	(7,073)	-	-	(7,073)
To correct medical insurance payable	-	(47,590)	-	-	(47,590)
To correct capital assets	1,598,131	-	-	-	(1,598,131)
<b>Total Income Statement Effect</b>				<u>\$ 68,822</u>	<u>\$ (5,352,124)</u>
<b>Balance Sheet Effect</b>	<u>\$ 5,807,273</u>	<u>\$ 148,187</u>	<u>\$ 238,140</u>		



## Agenda 11.3

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### BOARD COMMUNICATION

Date: July 09, 2026

TO: Board Chairperson and Directors

FROM: Pamela Sloan, Interim General Manager  
Noel Parkhurst, Finance Director

SUBJECT: Review, Discuss, and Approve Resolution 2026-03, to adopt the Greater Vallejo Recreation District FY 26/27 Final Operating and Capital Budget and Prop 68 Grant Fund Budget

### SUMMARY

The Greater Vallejo Recreation District develops an operating and capital budget each fiscal year (FY) which runs July 1st through June 30<sup>th</sup>. In accordance with California Government Public Resources Code §5780 which states that a preliminary budget must be adopted each year on or before July 1, the Board of Directors reviewed and adopted a Preliminary Budget on June 11, 2026. Public Resources Code §5780 also states that after making any changes in the Preliminary Budget the Board of Directors shall adopt a final budget on or before August 30 of each year. The FY 26/27 Final Operating and Capital Budget is being presented for review, discussion and adoption by the Board.

### BACKGROUND

The District's FY 26/27 Final Operating and Capital Budget is a policy document which sets the financial course for the Greater Vallejo Recreation District and defines the recreation service priorities as well as parks and facilities services provided to the community. In accordance with the direction of the Board of Directors, the budget represents an annual spending plan that balances services provided to the community within the limits of available resources.

At the June 11, 2026, Board meeting, following public comment and the adoption of the FY 26/27 Preliminary Operating and Capital Budget, the Board requested that the additional revenue and expenditures to keep the Cunningham Pool open all year be added to the FY 26/27 Final Operating and Capital Budget. To keep the pool open for two additional months the FY 26/27 Final Budget includes additional revenue of \$22,119 offset by increased expenditures of \$190,640. Detail for the increased revenue and expenditures are shown in Exhibit D – FY 26/27 Final Budget Cunningham Pool – Full Year Operation. This additional revenue and expense decreased the FY 26/27 surplus or total General & Measure K funds combined excess (deficiency) of revenue over expense from \$344,178 in the Preliminary Budget to \$190,657 in the Final Budget.

In addition to the Cunningham Pool remaining open all year, the Board also stipulated that when funding is received from the District's property and liability insurance to repair the Wilson Park lighting it be obligated as a future budget adjustment in the FY 26/27 Final Budget Adoption Resolution.

The following items were discussed during the FY 26/27 Preliminary Budget hearing but are not included in the FY 26/27 Final Budget:

- The Board requested information on what it would cost to convert City Parks' horseshoe pits to basketball pads (approximately \$218K for half court to \$408K for full court with annual maintenance of \$9,000 to \$15,000). If funding for this project becomes available through a grant or other revenue, this can be brought back as budget adjustment with exact cost details at that time;
- Labor negotiation outcomes; and
- Franklin roof replacement, (approximate cost of \$300K).

It is important to remember that the proposed FY 26/27 Final Operating and Capital Budget is a plan. The Board of Director's can modify and adapt the budget as we proceed through the fiscal year. The proposed Final FY 26/27 Operating and Capital Budget will be an active "plan" with proactive monitoring and review.

The proposed FY 26/27 Final Operating and Capital Budget funds all District services and a portion of capital projects needs from July 1, 2026, through June 30, 2027. The budget makes key investments in operations while also maintaining the needed cash reserves for the fiscal year; 15% reserve by policy and the OPEB retiree benefit set aside, plus the cash operational needs of approximately \$4.3 million to cover expenses from July 1 through December 30 when the District's first property tax payments (the District's largest source of revenue) are received. During the past two years the District has had to dip into reserves to fund operations. With the unexpected one-time revenue received in FY 25/26 the District now has sufficient reserves for operating expenses as well as the 15% reserve by policy and the Other Post Employment Benefits, (OPEB), retiree benefit set aside. In preparing the budget, the District's Interim General Manager's goal was to maintain the District's required reserves while restoring some investment in the City's infrastructure.

The proposed FY 26/27 Final Operating and Capital Budget being presented, (see attached Exhibit B - FY 26/27 Final Budget with FY 25/26 Year-End Projected Budget to Actuals and Changes from FY 26/27 Preliminary Budget, Exhibit C - FY 26-27 General Fund & Measure K Final Budget by Department, Exhibit D – FY 26/27 Final Budget Cunningham Pool – Full Year Operation, and Exhibit E - FY 26/27 General Fund & Measure K Line Item Budgets), contains all the necessary elements for the FY 26/27 Final Budget appropriations and adoption. A comprehensive budget book will be prepared in late August following the adoption of the final budget.

## **RECOMMENDATION**

Staff recommend that the Board approve Resolution 2026-03, to adopt the Greater Vallejo Recreation District FY 26/27 Final Operating and Capital Budget and Prop 68 Grant Fund Budget.

**FISCAL IMPACT**

The fiscal impact specifics are outlined in the attached FY 26/27 Final Budget with FY 25/26 Year-End Projected Budget to Actuals and Changes from FY 26/27 Preliminary Budget.

**ALTERNATIVES CONSIDERED**

The Board can review the requested changes to the final budget and discuss the additional information that was requested during the FY 26/27 Preliminary Budget hearing. Following discussion, any changes to the FY 26/27 Final Budget can be brought forth with budget adjustments following adoption.

**ENVIRONMENTAL REVIEW**

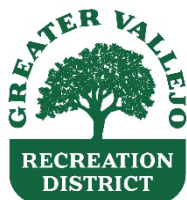
N/A

**PROPOSED ACTION**

Review and Approve Resolution 2026-03, to adopt the Greater Vallejo Recreation District FY 26/27 Final Operating and Capital Budget and Prop 68 Grant Fund Budget.

**ATTACHMENTS:**

- Exhibit A – Resolution 2026-03
- Exhibit B - FY 26/27 Final Budget with FY 25/26 Year-End Projected Budget to Actuals and Changes from FY 26/27 Preliminary Budget
- Exhibit C - FY 26-27 General Fund & Measure K Preliminary Budget by Department
- Exhibit D – FY 26/27 Final Budget Cunningham Pool – Full Year Operation
- Exhibit E - FY 26/27 General Fund & Measure K Line-Item Budgets



## RESOLUTION NO 2026-03

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE GREATER VALLEJO RECREATION DISTRICT TO ADOPT THE ANNUAL OPERATING AND CAPITAL BUDGET AND PROPOSITION 68 GRANT FUND BUDGET FOR FISCAL YEAR 2026/27

WHEREAS, the Greater Vallejo Recreation District (District) is a fiscally responsible public entity and is required to appropriate and expend funds, to conduct the day-to-day business activity of the District; and

WHEREAS, the Greater Vallejo Recreation District Board of Directors finds and determines those appropriations and expenditures are necessary for continued efficiency, economy, and effectiveness of recreation service priorities provided to the Greater Vallejo Recreation District community; and

WHEREAS, the continuing efforts of staff to operate the business of the District, within an approved budget, and to create savings, wherever feasible, are acknowledged by the Board of Directors; and

WHEREAS, the Board of Directors has directed that when the District receives funding from the District's property and liability insurance to repair the Wilson Park lighting, the funds will be obligated as a future budget adjustment to make the repairs needed, and

WHEREAS, on July 9, 2026, a public hearing regarding the Operating and Capital Budget for Fiscal Year 2026/27 was held by the Board of Directors; and

WHEREAS the total revenue for all operating funds is \$12,072,748 with \$9,915,384 in General Fund revenue and \$2,157,364 in Measure K Fund revenue; and

WHEREAS the total appropriation for all operating funds is \$11,882,091 with General Fund appropriations of \$9,750,260 and Measure K Fund appropriations of \$2,131,831, and

WHEREAS there is a total surplus of \$190,657 in General & Measure K funds; and

WHEREAS, the total Proposition 68 Fund total revenue budget is \$5,920,000 and the total Proposition 68 Fund appropriations are \$5,915,00 with a total Proposition 68 Fund surplus of \$5,000, and

WHEREAS, the District's total number of CalPERS benefited, budgeted full-time staff positions is 34.

NOW, THEREFORE BE IT RESOLVED

1. That said Annual Operating and Capital Budget and the Proposition 68 Grant Fund Budget for the fiscal year beginning July 1, 2026, which has been submitted is hereby passed and adopted on this 9th day of July 2026 as follows:

<b>Operating And Capital Funds</b>	<b>Revenues</b>	<b>Appropriations</b>	<b>Surplus/(Deficit)</b>
General Administration (Includes Human Resources and Finance)	6,635,280	2,511,931	
Measure K	2,157,364	2,131,831	
Parks Facilities & Maintenance	231,600	2,851,296	
Recreation Services	3,048,504	3,926,215	
Capital Improvements	0	131,000	
Pension Obligation Bond Debt Service	0	329,818	
<b>Total Operating And Capital Funds</b>	<b>\$12,072,748</b>	<b>\$11,882,091</b>	<b>\$190,657</b>
Proposition 68 Grant Fund	5,920,000	5,915,000	
<b>Total Prop 68 Grant Fund</b>	<b>\$5,920,000</b>	<b>\$5,915,000</b>	<b>\$5,000</b>

2. Staff is directed to prepare and publish a final budget document, and
3. Staff is directed to present a FY 26/27 budget adjustment to the Board of Directors regarding repairs to the Wilson Park lighting when funds are received from the District's property and liability insurance, and
4. Board of Directors approval is required for any transfer of appropriations with the budget for capital outlay or transfer between funds and may approve amendments to the adopted operating and capital budget via approval of items on future public meeting agendas, and
5. Board of Directors approval is required for any proposed increase to the number of full-time CalPERS benefited staff positions.

Following Roll Call Vote: Ayes: \_\_\_\_\_  
 Noes: \_\_\_\_\_  
 Absent: \_\_\_\_\_  
 Abstained \_\_\_\_\_

Adopted: \_\_\_\_\_  
 Thomas Judt, Chairperson

Attest: \_\_\_\_\_  
 Kimberly Pierson, Board Clerk

Greater Vallejo Recreation District  
 FY 2026-27 Fiscal Year Budget  
 By Category

Revenue/ Expense By Category	FY 25/26 Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Projected Year End Totals	FY 25/26 Projected Year End Totals Compared to Budget	FY 25/26 Projected Year End Comparison % of Budget	FY 26/27 Approved Preliminary Budget	Changes From Preliminary Budget	FY 26/27 Draft Final Budget
<b>General Fund</b>								
<b>General Fund Revenue</b>								
Property Taxes	6,233,769	6,212,999	6,235,987	2,219	0%	6,409,879	0	6,409,879
Intergovernmental Revenue	1,412,220	2,082,759	2,779,455	1,367,235	97%	1,934,116	0	1,934,116
Charges for Services	527,124	538,381	629,919	102,795	20%	591,387	29,394	620,781
Rents: Use of Facilities/Equipment	748,988	625,173	739,858	(9,130)	-1%	717,482	7,725	725,207
Use of Money & Property (Contract Rents,Leases, Int Income)	102,548	164,833	193,598	91,050	89%	190,377	0	190,377
Grants	0	0	0	0	0%	0	0	0
Donations	0	41,646	41,646	41,646	0%	0	0	0
Other Revenue	0	49,815	51,497	51,497	0%	0	0	0
Sale of Assets	0	1,367,188	1,370,106	1,370,106	0%	35,024	0	35,024
<b>Total General Fund Revenue</b>	<b>9,024,649</b>	<b>11,082,793</b>	<b>12,042,066</b>	<b>3,017,417</b>	<b>33%</b>	<b>9,878,265</b>	<b>37,119</b>	<b>9,915,384</b>
<b>General Fund Expenses</b>								
Full-Time Salaries	3,430,829	3,124,275	3,390,490	(40,339)	-1%	3,516,169	0	3,516,169
Part-Time Salaries	1,776,565	1,757,847	1,969,661	193,096	11%	1,715,901	57,965	1,773,866
Non-Retirement Employee Benefits	1,038,443	1,024,534	1,094,063	55,620	5%	1,254,269	6,662	1,260,931
Medical Insurance - Retiree	91,350	81,552	88,965	(2,385)	-3%	100,485	0	100,485
CalPERS	504,393	508,669	551,059	46,666	9%	637,231	0	637,231
Services & Supplies	799,135	814,940	1,135,462	336,327	42%	992,161	151,546	1,143,707
Computer Services, Software & Equipment	261,912	135,744	268,711	6,799	3%	265,355	0	265,355
County Tax Collection Fee	80,000	1,395	2,395	(77,605)	-97%	4,000	0	4,000
Professional Services	482,000	397,740	605,181	123,181	26%	524,473	0	524,473
Facilities Maintenance Expense	0	6,833	50,333	50,333	0%	63,226	0	63,226
Other Post Employment Benefit (OPEB)	0	0	0	0	0%	0	0	0
Transfer to Debt Service (POB)	331,000	330,480	330,480	(520)	0%	329,818	0	329,818
<b>Total General Fund Expense</b>	<b>8,795,628</b>	<b>8,184,009</b>	<b>9,486,801</b>	<b>691,173</b>	<b>8%</b>	<b>9,403,087</b>	<b>216,173</b>	<b>9,619,260</b>
<b>Total General Fund Excess (Deficiency) of Revenue Over Expense Before Capital Outlay &amp; CIP</b>	<b>229,021</b>	<b>2,898,784</b>	<b>2,555,265</b>	<b>2,326,244</b>		<b>475,178</b>	<b>-179,054</b>	<b>296,124</b>
Capital Outlay & CIP	0	8,031	8,031	8,031	0%	131,000	0	131,000
<b>Total Capital Outlay &amp; CIP Expense</b>	<b>0</b>	<b>8,031</b>	<b>8,031</b>	<b>8,031</b>	<b>0%</b>	<b>131,000</b>	<b>0</b>	<b>131,000</b>
<b>Total General Fund Expense with Capital Outlay &amp; CIP</b>	<b>8,795,628</b>	<b>8,192,040</b>	<b>9,494,832</b>	<b>699,204</b>	<b>8%</b>	<b>9,534,087</b>	<b>216,173</b>	<b>9,750,260</b>
<b>Total General Fund Excess (Deficiency) of Revenue Over Expense with Capital Outlay &amp; CIP Expense</b>	<b>229,021</b>	<b>2,890,753</b>	<b>2,547,234</b>	<b>2,318,213</b>		<b>344,178</b>	<b>-179,054</b>	<b>165,124</b>

Greater Vallejo Recreation District  
FY 2026-27 Fiscal Year Budget  
By Category

Revenue/ Expense By Category	FY 25/26 Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Projected Year End Totals	FY 25/26 Projected Year End Totals Compared to Budget	FY 25/26 Projected Year End Comparison % of Budget	FY 26/27 Approved Preliminary Budget	Changes From Preliminary Budget	FY 26/27 Draft Final Budget
<b>Measure K Fund</b>								
<b>Measure K Revenue</b>								
Other Revenue	0	0	0	0	0%	0	0	0
Special Assessments - Measure K	2,155,914	2,031,957	2,138,928	(16,986)	-1%	2,157,364	0	2,157,364
<b>Total Measure K Revenue</b>	<b>2,155,914</b>	<b>2,031,957</b>	<b>2,138,928</b>	<b>(16,986)</b>	<b>-1%</b>	<b>2,157,364</b>	<b>0</b>	<b>2,157,364</b>
<b>Measure K Expense</b>								
Services & Supplies	1,739,895	1,497,608	1,841,216	101,321	6%	1,873,223	-25,533	1,847,690
Professional Services	2,884	0	0	(2,884)	-100%	0	0	0
Facilities Maintenance Expense	347,367	177,702	297,402	(49,965)	-14%	284,141	0	284,141
Measure K Refunds	0	0	0	0	0%	0	0	0
<b>Total Measure K Expense</b>	<b>2,090,146</b>	<b>1,675,310</b>	<b>2,138,618</b>	<b>48,472</b>	<b>2%</b>	<b>2,157,364</b>	<b>-25,533</b>	<b>2,131,831</b>
						0	0	0
Capital Outlay & CIP	0	0	0	0	0%	0	0	0
<b>Total Capital Outlay &amp; CIP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Measure K Expense with Capital Outlay &amp; CIP</b>	<b>2,090,146</b>	<b>1,675,310</b>	<b>2,138,618</b>	<b>48,472</b>	<b>2%</b>	<b>2,157,364</b>	<b>-25,533</b>	<b>2,131,831</b>
<b>Total Measure K Excess (Deficiency) of Revenue Over Expense With Capital Outlay &amp; CIP</b>	<b>65,768</b>	<b>356,648</b>	<b>310</b>	<b>(65,457)</b>		<b>0</b>	<b>25,533</b>	<b>25,533</b>
<b>Total General &amp; Measure K Funds Combined Excess (Deficiency) of Revenue Over Expense</b>	<b>294,789</b>	<b>3,247,401</b>	<b>2,547,543</b>	<b>2,252,755</b>		<b>344,178</b>	<b>-153,521</b>	<b>190,657</b>
<b>Prop. 68 Franklin Sports Complex Fund</b>								
<b>Prop. 68 Franklin Sports Complex Revenue</b>								
Use of Money & Property (Contract Rents,Leases, Int Income)		3,750	4,250	4,250	0%	5,000	0	5,000
Grants	2,000,000	414,056	828,056	(1,171,944)	-59%	5,915,000	0	5,915,000
<b>Total Prop. 68 Franklin Sports Complex Revenue</b>	<b>2,000,000</b>	<b>417,806</b>	<b>832,306</b>	<b>(1,167,694)</b>	<b>-58%</b>	<b>5,920,000</b>	<b>0</b>	<b>5,920,000</b>
<b>Prop. 68 Franklin Sports Complex Expense</b>								
Capital Outlay & CIP	2,000,000	334,205	543,406	(1,456,595)	-73%	5,915,000	0	5,915,000
<b>Total Prop. 68 Franklin Sports Complex Expense with Capital Outlay &amp; CIP</b>	<b>2,000,000</b>	<b>334,205</b>	<b>543,406</b>	<b>(1,456,595)</b>	<b>-73%</b>	<b>5,915,000</b>	<b>0</b>	<b>5,915,000</b>
<b>Total Prop. 68 F.S.C. Excess (Deficiency) of Revenue Over Expense With Capital Outlay &amp; CIP</b>	<b>0</b>	<b>83,601</b>	<b>288,900</b>	<b>288,900</b>		<b>5,000</b>	<b>0</b>	<b>5,000</b>

**Greater Vallejo Recreation District  
FY 2026-27 Fiscal Year Budget  
By Department**

Revenue/Expense By Departments	FY 25/26 Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Preliminary Budget	Changes to Preliminary Budget	FY 26/27 Draft Final Budget
<b>General Fund</b>								
<b>General Fund Revenue</b>								
001-General Support & Administration	6,336,317	7,775,963	7,830,636	1,494,319	24%	6,635,280	-	6,635,280
<b>Total Administration &amp; General Support</b>	<b>6,336,317</b>	<b>7,775,963</b>	<b>7,830,636</b>	<b>1,494,319</b>	<b>24%</b>	<b>6,635,280</b>	<b>0</b>	<b>6,635,280</b>
301-Visitor Services	234,400	217,071	250,426	16,026	7%	231,600	-	231,600
310-Landscaping & Grounds	0	0	0	0	0%	0	-	0
<b>Total Parks &amp; Facilities</b>	<b>234,400</b>	<b>217,071</b>	<b>250,426</b>	<b>16,026</b>	<b>7%</b>	<b>231,600</b>	<b>0</b>	<b>231,600</b>
010-Recreation Administration	4,000	600	4,000	0	0%	1,000	-	1,000
415-Children's Wonderland	50,398	47,381	63,003	12,605	25%	53,628	-	53,628
430-Break Camp	100,000	96,927	100,000	0	0%	99,482	-	99,482
450-Vallejo Community Center	137,000	132,950	154,448	17,448	13%	147,133	-	147,133
451-Foley Cultural Center	254,600	224,828	254,600	0	0%	256,000	-	256,000
460-Sports	71,100	117,545	128,704	57,604	81%	106,734	-	106,734
465-Community Events	6,500	47,466	50,910	44,410	683%	11,000	-	11,000
480-EXLP After School Programs	1,300,000	1,233,788	1,874,441	574,441	44%	1,862,884	-	1,862,884
481 - Before School Programs	112,520	111,853	168,196	55,676	49%	71,232	-	71,232
486-Teen Services	0	60	60	60	0%	0	-	0
487-Franklin Gym	36,000	35,372	56,189	20,189	56%	23,920	15,000	38,920
490-Adaptive Recreation	2,500	2,650	2,650	150	6%	3,896	-	3,896
720-North Vallejo Community Center	28,600	21,913	30,297	1,697	6%	24,592	-	24,592
721-South Vallejo Community Center	53,700	50,405	56,858	3,158	6%	52,870	-	52,870
730-Cunningham Pool	297,014	228,902	279,530	(17,484)	-6%	297,014	22,119	319,133
<b>Total Recreation</b>	<b>2,453,932</b>	<b>2,352,641</b>	<b>3,223,886</b>	<b>769,954</b>	<b>31%</b>	<b>3,011,385</b>	<b>37,119</b>	<b>3,048,504</b>
906-CIP	0	737,118	737,118	737,118	0%	0	-	0
<b>Total CIP</b>	<b>0</b>	<b>737,118</b>	<b>737,118</b>	<b>737,118</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total General Fund Revenue</b>	<b>9,024,649</b>	<b>11,082,793</b>	<b>12,042,066</b>	<b>3,017,417</b>	<b>33%</b>	<b>9,878,265</b>	<b>37,119</b>	<b>9,915,384</b>
<b>General Fund Expense</b>								
001-General Support & Administration	1,568,016	1,300,714	1,600,208	32,192	2%	1,618,888	0	1,618,888
007-Human Resources	425,433	425,208	471,680	46,247	11%	482,132	0	482,132
100-Finance	676,323	583,390	753,376	77,053	11%	740,728	0	740,728
<b>Total Administration &amp; General Support</b>	<b>2,669,771</b>	<b>2,309,312</b>	<b>2,825,263</b>	<b>155,492</b>	<b>6%</b>	<b>2,841,748</b>	<b>0</b>	<b>2,841,748</b>
200-Park Maintenance & Development	241,883	208,233	228,845	(13,038)	-5%	232,996	0	232,996
300-Facilities	696,880	645,885	770,597	73,717	11%	781,785	0	781,785
301-Visitor Services	156,166	121,425	158,053	1,887	1%	166,363	0	166,363
310-Landscaping & Grounds	1,532,964	1,336,894	1,529,624	(3,341)	0%	1,670,153	0	1,670,153
312-McIntyre Ranch	3,000	1,066	2,158	(842)	-28%	0	0	0
<b>Total Parks &amp; Facilities</b>	<b>2,630,893</b>	<b>2,313,503</b>	<b>2,689,276</b>	<b>58,383</b>	<b>2%</b>	<b>2,851,296</b>	<b>0</b>	<b>2,851,296</b>

**Greater Vallejo Recreation District  
FY 2026-27 Fiscal Year Budget  
By Department**

Revenue/Expense By Departments	FY 25/26 Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Preliminary Budget	Changes to Preliminary Budget	FY 26/27 Draft Final Budget
010-Recreation Administration	478,208	433,311	501,005	22,797	5%	588,762	0	588,762
415-Children's Wonderland	149,819	167,027	181,260	31,441	21%	163,641	0	163,641
430-Break Camp	181,520	182,792	207,528	26,008	14%	210,502	0	210,502
450-Vallejo Community Center	224,532	195,239	214,924	(9,608)	-4%	174,913	0	174,913
451-Foley Cultural Center	323,732	271,726	325,631	1,899	1%	232,941	0	232,941
460-Sports	143,259	180,919	205,787	62,528	44%	232,419	0	232,419
465-Community Events	114,574	180,871	185,832	71,258	62%	166,190	0	166,190
480-EXLP After School Programs	812,927	910,099	966,256	153,329	19%	816,001	0	816,001
481 - Before School Programs	160,834	131,745	146,644	(14,190)	-9%	84,778	0	84,778
486-Teen Services	8,971	323	473	(8,498)	-95%	0	0	0
487-Franklin Gym	98,728	115,553	145,304	46,576	47%	122,639	0	122,639
490-Adaptive Recreation	15,726	3,035	3,363	(12,363)	-79%	3,650	0	3,650
720-North Vallejo Community Center	70,954	57,931	85,556	14,602	21%	82,475	0	82,475
721-South Vallejo Community Center	20,548	37,303	41,733	21,185	103%	50,847	0	50,847
730-Cunningham Pool	690,633	693,319	760,966	70,333	10%	780,285	216,173	996,458
<b>Total Recreation</b>	<b>3,494,963</b>	<b>3,561,193</b>	<b>3,972,262</b>	<b>477,298</b>	<b>14%</b>	<b>3,710,043</b>	<b>216,173</b>	<b>3,926,215</b>
906-CIP	0	8,031	8,031	8,031	0%	131,000	0	131,000
<b>Total CIP</b>	<b>0</b>	<b>8,031</b>	<b>8,031</b>	<b>8,031</b>	<b>0%</b>	<b>131,000</b>	<b>0</b>	<b>131,000</b>
<b>Total General Fund Expense</b>	<b>8,795,628</b>	<b>8,192,040</b>	<b>9,494,832</b>	<b>699,204</b>	<b>8%</b>	<b>9,534,087</b>	<b>216,173</b>	<b>9,750,260</b>
<b>Total General Fund Excess/ (Deficiency) of Revenue Over Expense</b>	<b>229,021</b>	<b>2,890,753</b>	<b>2,547,234</b>	<b>2,318,213</b>		<b>344,178</b>	<b>(179,054)</b>	<b>165,124</b>

<b>Measure K Fund</b>								
<b>Measure K Revenue</b>								<b>0</b>
001-General Support & Administration	2,155,914	2,031,957	2,138,928	(16,986)	0%	2,157,364	0	2,157,364
<b>Total Measure K Revenue</b>	<b>2,155,914</b>	<b>2,031,957</b>	<b>2,138,928</b>	<b>(16,986)</b>	<b>-1%</b>	<b>2,157,364</b>	<b>0</b>	<b>2,157,364</b>
<b>Measure K Expense</b>								
001-General Support & Administration	752,794	597,546	645,046	(107,748)	0%	701,143	0	701,143
100-Finance	2,884	0	0	(2,884)	0%	0	0	0
<b>Total General Support &amp; Administration</b>	<b>755,678</b>	<b>597,546</b>	<b>645,046</b>	<b>(110,632)</b>	<b>-15%</b>	<b>701,143</b>	<b>0</b>	<b>701,143</b>
300-Facilities	724,367	461,967	687,946	(36,421)	0%	676,912	0	676,912
310-Landscaping & Grounds	176,286	141,321	205,096	28,810	0%	193,783	0	193,783
312-McIntyre Ranch	0	40	44	44	0%	0	0	0
<b>Total Facilities</b>	<b>900,653</b>	<b>603,328</b>	<b>893,086</b>	<b>(7,567)</b>	<b>-1%</b>	<b>870,694</b>	<b>0</b>	<b>870,694</b>
010-Recreation Administration	0	0	0	0	0%	0	0	0
415-Children's Wonderland	13,596	4,143	13,596	0	0%	4,888	0	4,888

**Greater Vallejo Recreation District  
FY 2026-27 Fiscal Year Budget  
By Department**

Revenue/Expense By Departments	FY 25/26 Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Preliminary Budget	Changes to Preliminary Budget	FY 26/27 Draft Final Budget
450-Vallejo Community Center	19,800	25,899	31,889	12,089	0%	29,647	0	29,647
451-Foley Cultural Center	86,000	60,130	86,473	473	0%	68,962	0	68,962
460-Sports	18,000	21,755	24,255	6,255	0%	24,919	0	24,919
465-Community Events	0	0	0	0	0%	0	0	0
486-Teen Services	0	0	0	0	0%	0	0	0
487-Franklin Gym	30,000	0	0	(30,000)	0%	40,000	0	40,000
490-Adaptive Recreation	0	0	0	0	0%	0	0	0
720-North Vallejo Community Center	21,675	12,402	21,687	12	0%	14,386	0	14,386
721-South Vallejo Community Center	21,000	37,029	41,634	20,634	0%	43,566	0	43,566
730-Cunningham Pool	223,744	313,078	380,952	157,208	0%	359,157	(25,533)	333,625
<b>Total Recreation</b>	<b>433,815</b>	<b>474,435</b>	<b>600,486</b>	<b>166,670</b>	<b>38%</b>	<b>585,526</b>	<b>(25,533)</b>	<b>559,994</b>
906-CIP	0	0	0	0	0%	0	0	0
<b>Total CIP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Measure K Expense</b>	<b>2,090,146</b>	<b>1,675,310</b>	<b>2,138,618</b>	<b>48,472</b>	<b>2%</b>	<b>2,157,364</b>	<b>(25,533)</b>	<b>2,131,831</b>
<b>Total Measure K Excess (Deficiency) of Revenue Over Expense</b>	<b>65,768</b>	<b>356,648</b>	<b>310</b>	<b>(65,457)</b>		<b>0</b>	<b>25,533</b>	<b>25,533</b>
<b>Total General &amp; Measure K Funds Combined Excess (Deficiency) of Revenue Over Expense</b>	<b>294,789</b>	<b>3,247,401</b>	<b>2,547,544</b>	<b>2,252,755</b>		<b>344,178</b>	<b>(153,521)</b>	<b>190,657</b>

<b>Prop 68 Franklin Sports Complex Fund</b>								
<b>Prop. 68 F.S.C. Revenue</b>								
001-General Support & Administration	0	3,750	4,250	4,250	0%	5,000	0	5,000
906-CIP	2,000,000	414,056	828,056	(1,171,944)	0%	5,915,000	0	5,915,000
<b>Total Prop. 68 F.S.C. Revenue</b>	<b>2,000,000</b>	<b>417,806</b>	<b>832,306</b>	<b>(1,167,694)</b>	<b>-58%</b>	<b>5,920,000</b>	<b>0</b>	<b>5,920,000</b>
<b>Prop. 68 F.S.C. Expense</b>								
001-General Support & Administration								
906-CIP	2,000,000	334,205	543,406	(1,456,595)	0%	5,915,000	0	5,915,000
<b>Total Prop. 68 F.S.C. Expense</b>	<b>2,000,000</b>	<b>334,205</b>	<b>543,406</b>	<b>(1,456,595)</b>	<b>-73%</b>	<b>5,915,000</b>	<b>0</b>	<b>5,915,000</b>
<b>Total Prop. 68 F.S.C. (Deficiency) of Revenue Over Expense</b>	<b>0</b>	<b>83,601</b>	<b>288,900</b>	<b>288,900</b>		<b>5,000</b>	<b>0</b>	<b>5,000</b>

**Greater Vallejo Recreation District  
FY 2026 - 27 Fiscal Year Budget  
Full Year Operations**

	Sum of FY 25/26 Adopted Budget	Sum of FY 25/26 Actuals thru 04/30/26	Sum of FY 25/26 Year End Projections	Sum of FY 26/27 Preliminary Budget	Sum of Adjustments For Full Year Operations	Sum of FY 26/27 Revised Budget (Full Year Operations)
<b>730 - Cunningham Pool</b>						
<b>Proposed Full Year Budget - FY 26/27</b>						
<b>Revenue</b>						
Charges for Services	194,014	132,268	198,634	194,014	14,394	208,408
Other Revenue	-	-	-	-	-	-
Rents: Use of Facilities/Equipment	103,000	46,877	103,000	103,000	7,725	110,725
<b>Total Revenue</b>	<b>\$ 297,014</b>	<b>\$ 179,145</b>	<b>\$ 301,634</b>	<b>\$ 297,014</b>	<b>\$ 22,119</b>	<b>\$ 319,133</b>
<b>Expense</b>						
Full-Time Salaries	149,582	123,960	154,123	153,333	-	153,333
Part-Time Salaries	385,000	321,109	385,000	386,430	57,965	444,395
Non-Retirement Employee Benefits	70,490	62,977	78,154	85,649	6,662	92,311
CalPERS	27,368	24,939	29,992	27,236	-	27,236
Services & Supplies	281,727	395,358	457,993	486,444	126,013	612,457
Computer Services, Software & Equipment	210	261	261	350	-	350
<b>Total Expense</b>	<b>\$ 914,376</b>	<b>\$ 928,603</b>	<b>\$ 1,105,523</b>	<b>\$ 1,139,442</b>	<b>\$ 190,640</b>	<b>\$ 1,330,082</b>
<b>Total Excess Revenue / (Expenses)</b>	<b>\$ (617,362)</b>	<b>\$ (749,457)</b>	<b>\$ (803,889)</b>	<b>\$ (842,428)</b>	<b>\$ (168,521)</b>	<b>\$ (1,010,949)</b>

Greater Vallejo Recreation District  
 Fiscal Year 2026-2027 Annual Budget  
 001 - General Support Admin

Fund #	Revenue/Expense	Department Number & Name	Revenue/Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Revenue	001-General Support & Administration	Property Taxes	001-4110-01-40-01	Property Taxes	6,078,669	6,056,640	6,078,669	0	0%	6,261,029
01-General Fund	Revenue	001-General Support & Administration	Property Taxes	001-4120-01-40-01	Supplemental Taxes	125,000	124,040	125,000	0	0%	118,750
01-General Fund	Revenue	001-General Support & Administration	Property Taxes	001-4130-01-40-01	H.O.'s Exemption Fund	30,100	32,319	32,319	2,219	7%	30,100
01-General Fund	Revenue	001-General Support & Administration	Intergovernmental Revenue	001-4220-01-40-01	City of Vallejo/ Participatory Budgeting	0	0	0	0	0%	-
01-General Fund	Revenue	001-General Support & Administration	Intergovernmental Revenue	001-4220-01-41-01	City Participatory Budget Projects	0	0	0	0	0%	-
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4910-01-48-01	Interest - Gen Check - Five Star Bank	0	2	2	2	0%	10
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4911-01-48-01	Interest Retiree Benefits - Five Start Bank	0	44,712	49,012	49,012	0%	45,000
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4912-01-48-01	Interest 15% Reserve - Columbia Bank	0	41,690	45,690	45,690	0%	37,619
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4915-01-48-01	Interest Property Taxes	80,000	57,260	76,346	(3,654)	-5%	90,000
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4932-01-48-01	Child Start - Setterquist	12,000	12,000	12,000	0	0%	12,000
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4933-01-48-01	Child Start - Washington	0	0	0	0	0%	0
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4937-01-48-01	Camp Fire Rent	3,600	2,400	3,600	0	0%	3,600
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4940-01-48-01	Vallejo Parent Nursery Rent	4,800	4,800	4,800	0	0%	0
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4941-01-48-01	Colusa Building Rent	0	0	0	0	0%	0
01-General Fund	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4942-01-48-01	Grazing Land Lease	2,148	1,969	2,148	0	0%	2,148
01-General Fund	Revenue	001-General Support & Administration	Other Revenue	001-4980-01-48-01	Administrative Fee	0	0	0	0	0%	0
01-General Fund	Revenue	001-General Support & Administration	Other Revenue	001-4985-01-48-01	Misc. Revenue	0	30,944	30,944	30,944	0%	0
01-General Fund	Revenue	001-General Support & Administration	Sale of Assets	001-4988-20-40-01	Revenue From Sale of Assets	0	1,367,188	1,370,106	1,370,106	0%	35,024
09-Measure K	Revenue	001-General Support & Administration	Special Assessments - Measure K	001-4180-01-41-09	Measure K	2,155,914	2,031,957	2,138,928	(16,986)	-1%	2,157,364
10-Prop. 68 F.S.C.	Revenue	001-General Support & Administration	Use of Money & Property (Contract Rents,Leases, Int Income)	001-4910-01-48-10	Interest -Prop 68 - Five Star Bank	0	3,750	4,250	4,250	0%	5,000
					<b>Total Revenue</b>	<b>8,492,231</b>	<b>9,811,671</b>	<b>9,973,814</b>	<b>1,481,583</b>	<b>17%</b>	<b>8,797,644</b>
					<b>Total Expenses</b>	<b>0</b>	<b>1,744,920</b>	<b>2,091,914</b>	<b>(228,896)</b>	<b>-10%</b>	<b>2,320,032</b>
					<b>Excess Revenues (Expenditures)</b>	<b>8,492,231</b>	<b>8,066,751</b>	<b>7,881,900</b>	<b>1,710,479</b>		<b>6,477,612</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
007 - Human Resources**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Full-Time Salaries	007-5000-01-50-01	Full Time Salaries	230,791	201,821	218,919	(11,872)	-5%	217,830
01-General Fund	Non-Retirement Employee Benefits	007-5020-01-50-01	Payroll Taxes - Employer	3,242	2,695	2,919	(323)	-10%	3,124
01-General Fund	Non-Retirement Employee Benefits	007-5030-01-50-01	Worker's Comp.	9,058	12,737	12,737	3,679	41%	13,357
01-General Fund	CalPERS	007-5060-01-50-01	P.E.R.S. - ER	18,772	25,148	27,243	8,471	45%	33,557
01-General Fund	CalPERS	007-5061-01-50-01	P.E.R.S. Survivor Benefit	48	40	43	(5)	-10%	48
01-General Fund	Non-Retirement Employee Benefits	007-5070-01-50-01	Medical Insurance	9,864	9,176	10,010	146	1%	43,447
01-General Fund	Medical Insurance - Retiree	007-5071-01-50-01	Medical Insurance - Retiree	91,350	81,552	88,965	(2,385)	-3%	100,485
01-General Fund	Non-Retirement Employee Benefits	007-5073-01-50-01	PERS Health Plan Admin Fee	1,854	645	1,854	0	0%	1,947
01-General Fund	Non-Retirement Employee Benefits	007-5075-01-50-01	Dental Insurance	3,915	3,725	4,063	148	4%	3,849
01-General Fund	Non-Retirement Employee Benefits	007-5077-01-50-01	Vision Insurance	419	352	384	(35)	-8%	341
01-General Fund	Non-Retirement Employee Benefits	007-5080-01-50-01	Life Insurance	270	433	473	203	75%	297
01-General Fund	Services & Supplies	007-5110-01-51-01	Cellular Phones/Pagers	1,400	824	1,400	0	0%	900
01-General Fund	Services & Supplies	007-5170-01-51-01	Telephone	1,000	730	1,000	0	0%	1,000
01-General Fund	Professional Services	007-5208-01-52-01	Consultant Fees	30,000	42,147	52,147	22,147	74%	30,000
01-General Fund	Services & Supplies	007-5216-01-52-01	Printing	0	956	1,031	1,031	0%	1,000
01-General Fund	Computer Services, Software & Equipment	007-5244-01-52-01	Computer Services	12,450	12,305	12,450	0	0%	12,450
01-General Fund	Services & Supplies	007-5281-01-52-01	Leased Equipment	0	848	848	848	0%	0
01-General Fund	Services & Supplies	007-5424-01-52-01	Equipment Replacement	0	0	0	0	0%	3,500
01-General Fund	Services & Supplies	007-5440-01-52-01	Office Supplies	1,000	627	1,000	0	0%	1,000
01-General Fund	Services & Supplies	007-5560-01-53-01	Membership Dues/Lic. Fees	1,000	390	1,000	0	0%	1,000
01-General Fund	Services & Supplies	007-5600-01-54-01	Mileage	0	0	0	0	0%	0
01-General Fund	Services & Supplies	007-5605-01-54-01	Staff Conf. & Travel	4,000	2,202	4,000	0	0%	7,500
01-General Fund	Services & Supplies	007-5610-01-54-01	Personnel Training	1,000	145	1,000	0	0%	2,000
01-General Fund	Services & Supplies	007-5640-01-54-01	Subscriptions & Publications	1,000	298	1,000	0	0%	0
01-General Fund	Services & Supplies	007-5660-01-54-01	Employee Recruitment	500	24,193	24,693	24,193	4839%	1,000
01-General Fund	Services & Supplies	007-5668-01-52-01	Employee Recognition	2,500	1,222	2,500	0	0%	2,500
			<b>Total Expenses</b>	<b>425,433</b>	<b>425,208</b>	<b>471,680</b>	<b>46,247</b>	<b>11%</b>	<b>482,132</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
010 - Recreation Administration**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Charges for Services	010-4960-01-48-01	Advertising Revenue	4,000	600	4,000	0	0%	1,000
01-General Fund	Full-Time Salaries	010-5000-01-50-01	Full Time Salaries	245,227	224,578	243,320	(1,907)	-1%	256,985
01-General Fund	Part-Time Salaries	010-5010-01-50-01	Part Time Wages	30,000	32,383	35,327	5,327	18%	54,724
01-General Fund	Non-Retirement Employee Benefits	010-5020-01-50-01	Payroll Taxes - Employer	5,781	4,474	4,847	(934)	-16%	7,843
01-General Fund	Non-Retirement Employee Benefits	010-5030-01-50-01	Worker's Comp.	11,247	14,829	14,829	3,582	32%	18,409
01-General Fund	CalPERS	010-5060-01-50-01	P.E.R.S. - ER	54,804	37,129	40,223	(14,581)	-27%	99,487
01-General Fund	CalPERS	010-5061-01-50-01	P.E.R.S. Survivor Benefit	48	65	71	23	47%	48
01-General Fund	Non-Retirement Employee Benefits	010-5070-01-50-01	Medical Insurance	27,444	25,043	27,320	(124)	0%	29,455
01-General Fund	Non-Retirement Employee Benefits	010-5075-01-50-01	Dental Insurance	1,746	2,147	2,342	596	34%	1,877
01-General Fund	Non-Retirement Employee Benefits	010-5077-01-50-01	Vision Insurance	159	199	217	58	36%	167
01-General Fund	Non-Retirement Employee Benefits	010-5080-01-50-01	Life Insurance	270	406	443	173	64%	297
01-General Fund	Services & Supplies	010-5110-01-51-01	Cellular Phones/Pagers	1,000	0	0	(1,000)	-100%	456
01-General Fund	Services & Supplies	010-5170-01-51-01	Telephone	1,600	1,096	1,600	0	0%	1,200
01-General Fund	Professional Services	010-5208-01-52-01	Consultant Fees	25,000	5,560	25,000	0	0%	6,000
01-General Fund	Services & Supplies	010-5216-01-52-01	Printing	17,168	28,529	33,529	16,361	95%	24,500
01-General Fund	Services & Supplies	010-5218-01-52-01	Promotions & Advertising	1,000	327	1,000	0	0%	1,000
01-General Fund	Computer Services, Software & Equipment	010-5244-01-52-01	Computer Services	1,000	519	1,000	0	0%	1,000
01-General Fund	Computer Services, Software & Equipment	010-5245-01-52-01	Software Licensing	32,000	38,748	38,748	6,748	21%	51,700
01-General Fund	Services & Supplies	010-5281-01-52-01	Leased Equipment	0	7,515	8,198	8,198	-100%	8,200
01-General Fund	Services & Supplies	010-5424-01-53-01	Equipment Replacement	0	0	0	0	0%	0
01-General Fund	Services & Supplies	010-5440-01-53-01	Office Supplies	1,600	826	1,600	0	0%	1,600
01-General Fund	Services & Supplies	010-5454-01-53-01	Postage	4,614	1,000	4,614	0	0%	4,614
01-General Fund	Services & Supplies	010-5560-01-54-01	Membership Dues/License Fees	500	429	500	0	0%	500
01-General Fund	Services & Supplies	010-5600-01-54-01	Mileage	0	0	0	0	0%	0
01-General Fund	Services & Supplies	010-5605-01-54-01	Staff Conf. & Travel	3,000	0	3,000	0	0%	5,000
01-General Fund	Services & Supplies	010-5610-01-54-01	Personnel Training	1,000	1,278	1,278	278	28%	1,700
01-General Fund	Services & Supplies	010-5660-01-54-01	Employment Recruitment	7,000	5,152	7,000	0	0%	7,000
01-General Fund	Services & Supplies	010-5662-01-54-01	Aquatic Reimbursement	5,000	1,080	5,000	0	0%	5,000
09-Measure K	Computer Services, Software & Equipment	010-5245-01-52-09	Software Licensing	0	0	0	0	0%	0
01-General Fund			<b>Total Revenue</b>	<b>4,000</b>	<b>600</b>	<b>4,000</b>	<b>0</b>	<b>0%</b>	<b>1,000</b>
01-General Fund			<b>Total Expenses</b>	<b>478,208</b>	<b>433,311</b>	<b>501,005</b>	<b>22,797</b>	<b>5%</b>	<b>588,762</b>
01-General Fund			<b>Excess Revenues (Expenditures)</b>	<b>(474,208)</b>	<b>(432,711)</b>	<b>(497,005)</b>	<b>(22,797)</b>		<b>(587,762)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
100 - Finance Department**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Full-Time Salaries	100-5000-10-50-01	Full Time Salaries	310,611	288,405	312,871	2,260	1%	335,843
01-General Fund	Non-Retirement Employee Benefits	100-5020-10-50-01	Payroll Taxes - Employer	4,434	3,679	3,985	(449)	-10%	4,800
01-General Fund	Non-Retirement Employee Benefits	100-5030-10-50-01	Worker's Comp.	12,472	17,537	17,537	5,065	41%	20,657
01-General Fund	CalPERS	100-5060-10-50-01	P.E.R.S. - ER	44,756	41,070	44,493	(263)	-1%	55,596
01-General Fund	CalPERS	100-5061-10-50-01	P.E.R.S. Survivor Benefit	72	67	73	1	1%	72
01-General Fund	Non-Retirement Employee Benefits	100-5070-10-50-01	Medical Insurance	74,669	68,510	74,738	69	0%	80,011
01-General Fund	Non-Retirement Employee Benefits	100-5075-10-50-01	Dental Insurance	5,630	6,226	6,792	1,162	21%	6,759
01-General Fund	Non-Retirement Employee Benefits	100-5077-10-50-01	Vision Insurance	592	570	622	30	5%	599
01-General Fund	Non-Retirement Employee Benefits	100-5080-10-50-01	Life Insurance	366	1,095	1,194	828	226%	403
01-General Fund	Services & Supplies	100-5110-10-51-01	Cellular Phones/Pagers	799	412	799	0	0%	456
01-General Fund	Services & Supplies	100-5170-10-51-01	Telephone	2,006	1,096	2,006	0	0%	1,328
01-General Fund	Professional Services	100-5204-10-52-01	Audit Services	45,000	35,140	45,000	0	0%	41,000
01-General Fund	Professional Services	100-5208-10-52-01	Consultant Fees	50,000	96,041	116,041	66,041	132%	85,900
01-General Fund	Services & Supplies	100-5216-10-52-01	Printing	1,500	1,850	1,950	450	30%	2,367
01-General Fund	Computer Services, Software & Equipment	100-5244-10-52-01	Computer Services	2,955	215	2,955	0	0%	2,955
01-General Fund	Computer Services, Software & Equipment	100-5245-10-52-01	Software Licensing	111,197	13,121	111,197	0	0%	85,000
01-General Fund	Services & Supplies	100-5281-10-52-01	Leased Equipment	2,523	1,436	2,523	0	0%	1,741
01-General Fund	Services & Supplies	100-5424-10-53-01	Equipment Replacement	500	310	500	0	0%	3,500
01-General Fund	Services & Supplies	100-5440-10-53-01	Office Supplies	1,500	3,358	3,358	1,858	124%	1,500
01-General Fund	Services & Supplies	100-5560-10-54-01	Membership Dues/License Fees	641	405	641	0	0%	641
01-General Fund	Services & Supplies	100-5600-10-54-01	Mileage	100	0	100	0	0%	100
01-General Fund	Services & Supplies	100-5605-10-54-01	Staff Conf. & Travel	2,500	2,396	2,500	0	0%	8,000
01-General Fund	Services & Supplies	100-5610-10-54-01	Personnel Training	1,500	450	1,500	0	0%	1,500
01-General Fund	Services & Supplies	100-5660-10-54-01	Employee Recruitment	0	0	0	0	0%	0
09-Measure K	Professional Services	100-5204-10-52-09	Audit Services - Measure K Audit	2,884	0	0	(2,884)	-100%	0
01-General Fund			<b>Total Expenses</b>	<b>679,207</b>	<b>583,390</b>	<b>753,376</b>	<b>74,169</b>	<b>11%</b>	<b>740,728</b>



**Greater Vallejo Recreation District**  
**Fiscal Year 2026-2027**  
**Annual Budget**  
**300 - Facilities**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Full-Time Salaries	300-5000-30-50-01	Full Time Salaries	402,477	388,612	422,087	19,610	5%	412,559
01-General Fund	Part-Time Salaries	300-5010-30-50-01	Part Time Wages	65,000	44,800	65,000	0	0%	49,800
01-General Fund	Non-Retirement Employee Benefits	300-5020-30-50-01	Payroll Taxes - Employer	10,808	5,696	6,171	(4,637)	-43%	9,792
01-General Fund	Non-Retirement Employee Benefits	300-5030-30-50-01	Worker's Comp.	18,318	26,004	26,004	7,686	42%	28,712
01-General Fund	CalPERS	300-5060-30-50-01	P.E.R.S. - ER	57,979	59,273	64,212	6,233	11%	70,165
01-General Fund	CalPERS	300-5061-30-50-01	P.E.R.S. Survivor Benefit	96	132	143	47	49%	96
01-General Fund	Non-Retirement Employee Benefits	300-5070-30-50-01	Medical Insurance	75,601	64,487	70,349	(5,252)	-7%	80,647
01-General Fund	Non-Retirement Employee Benefits	300-5075-30-50-01	Dental Insurance	7,830	8,759	9,555	1,725	22%	9,508
01-General Fund	Non-Retirement Employee Benefits	300-5077-30-50-01	Vision Insurance	837	837	913	76	9%	879
01-General Fund	Non-Retirement Employee Benefits	300-5080-30-50-01	Life Insurance	384	352	384	0	0%	422
01-General Fund	Services & Supplies	300-5100-30-51-01	Alarm	8,000	8,081	8,081	81	1%	1,548
01-General Fund	Services & Supplies	300-5110-30-51-01	Cellular Phones/Pagers	4,500	2,514	4,500	0	0%	2,880
01-General Fund	Services & Supplies	300-5170-30-51-01	Telephone	450	365	450	0	0%	450
01-General Fund	Services & Supplies	300-5240-30-52-01	Building Maintenance & Repairs	0	315	315	315	-100%	0
01-General Fund	Computer Services, Software & Equipment	300-5244-30-52-01	Computer Services	1,200	0	1,200	0	0%	1,200
01-General Fund	Services & Supplies	300-5266-30-52-01	Tire Repairs & Purchase	10,000	7,756	10,000	0	0%	10,000
01-General Fund	Services & Supplies	300-5268-30-52-01	Towing	1,500	1,752	2,252	752	50%	2,000
01-General Fund	Services & Supplies	300-5272-30-52-01	Vehicle Maintenance	0	0	0	0	0%	0
01-General Fund	Services & Supplies	300-5281-30-52-01	Leased Equipment	1,000	0	0	(1,000)	-100%	1,000
01-General Fund	Services & Supplies	300-5283-30-52-01	Misc. Rentals	2,000	0	2,000	0	0%	2,000
01-General Fund	Services & Supplies	300-5412-30-53-01	Landscape & Grounds	0	0	0	0	0%	0
01-General Fund	Services & Supplies	300-5424-30-53-01	Equipment Replacement	1,500	1,598	1,598	98	7%	2,000
01-General Fund	Services & Supplies	300-5426-30-53-01	First Aid Supplies	1,500	4,117	4,117	2,617	174%	2,000
01-General Fund	Services & Supplies	300-5430-30-53-01	Fuels & Lubricants	0	884	884	884	-100%	0
01-General Fund	Services & Supplies	300-5436-30-53-01	Janitorial Supplies	1,000	1,320	1,320	320	32%	1,000
01-General Fund	Services & Supplies	300-5438-30-53-01	Maintenance Equipment Supplies	500	0	500	0	0%	500
01-General Fund	Services & Supplies	300-5440-30-53-01	Office Supplies	1,500	1,447	1,500	0	0%	2,000
01-General Fund	Services & Supplies	300-5444-30-53-01	Paint Supplies	2,500	3,056	3,056	556	22%	3,500
01-General Fund	Services & Supplies	300-5475-30-53-01	Signs	5,000	3,304	5,000	0	0%	5,000
01-General Fund	Services & Supplies	300-5476-30-53-01	Safety Equipment	2,250	1,055	2,250	0	0%	2,250
01-General Fund	Services & Supplies	300-5480-30-53-01	Shop Supplies	3,000	2,259	3,000	0	0%	3,000
01-General Fund	Services & Supplies	300-5482-30-53-01	Small Tools	2,500	2,458	2,500	0	0%	3,500
01-General Fund	Services & Supplies	300-5498-30-53-01	Uniforms	2,800	2,012	2,800	0	0%	5,300
01-General Fund	Services & Supplies	300-5560-30-54-01	Membership Dues	250	141	250	0	0%	250
01-General Fund		300-5600-30-54-01	Mileage	0	105	105	105		0
01-General Fund	Services & Supplies	300-5605-30-54-01	Staff Conf. & Travel	1,500	437	1,500	0	0%	1,500
01-General Fund	Services & Supplies	300-5610-30-54-01	Personnel Training	3,000	1,957	3,000	0	0%	3,000
01-General Fund	Services & Supplies	300-5665-30-52-01	Medical Expense - Employment	100	0	100	0	0%	100
01-General Fund	Facilities Maintenance Expense	300-5800-01-54-01	Capital Outlay & Building	0	0	43,500	43,500		63,226
09-Measure K	Part-Time Salaries	300-5010-30-50-09	Part Time Wages	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	300-5020-30-50-09	Payroll Taxes - Employer	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	300-5030-30-50-09	Worker's Comp.	0	0	0	0	0%	0

**Greater Vallejo Recreation District**  
**Fiscal Year 2026-2027**  
**Annual Budget**  
**300 - Facilities**

<b>Fund #</b>	<b>Revenue/ Expense Category</b>	<b>GL Account #</b>	<b>General Ledger Description</b>	<b>FY 25/26 Original Adopted Budget</b>	<b>FY 25/26 Actuals thru 05/31/26</b>	<b>FY 25/26 Year End Projections</b>	<b>FY 25/26 Budget Variance \$</b>	<b>FY 25/26 Budget Variance %</b>	<b>FY 26/27 Draft Final Budget</b>
09-Measure K	Services & Supplies	300-5140-30-51-09	P.G. & E.	40,000	24,705	40,000	0	0%	28,271
09-Measure K	Services & Supplies	300-5240-30-52-09	Building Maintenance & Repairs	89,000	47,390	89,000	0	0%	89,000
09-Measure K	Services & Supplies	300-5256-30-52-09	Janitorial Services	0	0	0	0	0%	0
09-Measure K	Services & Supplies	300-5260-30-52-09	Park Grounds Maint. & Repair	40,000	41,704	41,704	1,704	4%	45,000
09-Measure K	Services & Supplies	300-5264-30-52-09	Vandalism Repair	10,000	13,895	14,895	4,895	49%	15,000
09-Measure K	Services & Supplies	300-5272-30-52-09	Vehicle Maintenance	75,000	79,217	79,217	4,217	6%	80,000
09-Measure K	Services & Supplies	300-5282-30-52-09	Maintenance Contracts	50,000	52,193	52,693	2,693	5%	50,000
09-Measure K	Services & Supplies	300-5412-30-53-09	Landscape & Grounds	15,000	14,463	15,000	0	0%	17,500
09-Measure K	Services & Supplies	300-5430-30-53-09	Fuels & Lubricants	58,000	10,663	58,000	0	0%	68,000
09-Measure K	Services & Supplies	300-5480-30-53-09	Shop Supplies	0	36	36	36		0
09-Measure K	Facilities Maintenance Expense	300-7000-30-55-09	Capital Outlay	347,367	177,702	297,402	(49,965)	-14%	284,141
			<b>Total Expenses</b>	<b>1,421,247</b>	<b>1,107,852</b>	<b>1,458,542</b>	<b>37,295</b>	<b>3%</b>	<b>1,458,697</b>



**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
310 - Landscaping and Grounds**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Other Revenue	310-4310-31-50-01	Alco Iron & Metal Revenue	0	0	0	0	0%	0
01-General Fund	Other Revenue	310-4988-20-40-01	Revenue From Sale of Assets	0	0	0	0	0%	0
01-General Fund	Full-Time Salaries	310-5000-31-50-01	Full Time Salaries	965,367	858,701	931,969	(33,398)	-3%	976,380
01-General Fund	Part-Time Salaries	310-5010-31-50-01	Part Time Wages	100,000	45,241	100,000	0	0%	149,000
01-General Fund	Non-Retirement Employee Benefits	310-5020-31-50-01	Payroll Taxes - Employer	21,648	13,679	14,819	(6,829)	-32%	25,556
01-General Fund	Non-Retirement Employee Benefits	310-5030-31-50-01	Worker's Comp.	43,210	60,310	60,310	17,100	40%	69,865
01-General Fund	CalPERS	310-5060-31-50-01	P.E.R.S. - ER	100,368	125,311	135,754	35,386	35%	159,445
01-General Fund	CalPERS	310-5061-31-50-01	P.E.R.S. Survivor Benefit	288	286	309	21	7%	288
01-General Fund	Non-Retirement Employee Benefits	310-5070-31-50-01	Medical Insurance	228,472	177,308	193,427	(35,045)	-15%	213,551
01-General Fund	Non-Retirement Employee Benefits	310-5075-31-50-01	Dental Insurance	17,094	17,055	18,606	1,511	9%	18,403
01-General Fund	Non-Retirement Employee Benefits	310-5077-31-50-01	Vision Insurance	1,575	1,507	1,644	69	4%	1,579
01-General Fund	Non-Retirement Employee Benefits	310-5080-31-50-01	Life Insurance	1,241	1,016	1,108	(133)	-11%	1,267
01-General Fund	Services & Supplies	310-5110-31-51-01	Cellular Phones/Pagers	3,500	2,426	3,500	0	0%	2,520
01-General Fund	Services & Supplies	310-5160-31-51-01	Sewers Services	0	0	0	0	0%	0
01-General Fund	Services & Supplies	310-5170-31-51-01	Telephone	1,200	407	1,200	0	0%	1,200
01-General Fund	Services & Supplies	310-5216-31-51-01	Printing	0	330	380	380	-100%	0
01-General Fund	Computer Services, Software & Equipment	310-5244-31-52-01	Computer Services	1,500	90	1,500	0	0%	1,500
01-General Fund		310-5264-30-52-01	Vandalism Repair	0	33	33	33	-100%	0
01-General Fund	Services & Supplies	310-5268-31-52-01	Towing	2,000	215	2,000	0	0%	2,000
01-General Fund	Services & Supplies	310-5280-31-52-01	Chemical Toilets	7,000	2,514	7,000	0	0%	11,000
01-General Fund	Services & Supplies	310-5281-31-51-01	Leased Equipment	0	712	854	854	-100%	0
01-General Fund	Services & Supplies	310-5282-31-52-01	Maintenance Contracts	8,000	1,333	8,000	0	0%	0
01-General Fund	Services & Supplies	310-5283-31-52-01	Misc. Rentals	1,400	0	1,400	0	0%	1,400
01-General Fund	Services & Supplies	310-5410-31-53-01	Sports Field Supplies	4,500	938	4,500	0	0%	8,700
01-General Fund	Services & Supplies	310-5426-31-53-01	First Aid Supplies	600	503	600	0	0%	600
01-General Fund	Services & Supplies	310-5432-31-53-01	Horticultural Supplies	0	0	0	0	0%	0
01-General Fund	Services & Supplies	310-5436-31-53-01	Janitorial Supplies	0	17,469	18,469	18,469	-100%	0
01-General Fund	Services & Supplies	310-5440-31-53-01	Office Supplies	1,000	644	1,000	0	0%	1,000
01-General Fund	Services & Supplies	310-5444-31-53-01	Paint Supplies	0	0	0	0	0%	0
01-General Fund	Services & Supplies	310-5446-31-53-01	Pesticides	0	0	0	0	0%	0
01-General Fund	Services & Supplies	310-5472-31-53-01	Resilient Surface Materials	0	0	0	0	0%	0
01-General Fund	Services & Supplies	310-5476-31-53-01	Safety Equipment	5,000	866	5,000	0	0%	5,000
01-General Fund	Services & Supplies	310-5482-31-53-01	Small Tools	3,000	1,310	3,000	0	0%	3,000
01-General Fund	Services & Supplies	310-5498-31-53-01	Uniforms	6,500	4,481	6,500	0	0%	8,400
01-General Fund	Services & Supplies	310-5560-31-54-01	Membership Dues	1,000	0	0	(1,000)	-100%	1,000
01-General Fund	Services & Supplies	310-5600-31-54-01	Mileage	500	0	500	0	0%	500
01-General Fund	Services & Supplies	310-5605-31-54-01	Staff Conf. & Travel	1,000	0	0	(1,000)	-100%	1,000
01-General Fund	Services & Supplies	310-5610-31-54-01	Personnel Training	6,000	2,010	6,000	0	0%	6,000
01-General Fund	Services & Supplies	310-5660-31-54-01	Employee Recruitment	0	0	0	0	0%	0
01-General Fund	Services & Supplies	310-5665-31-52-01	Medical Expense - Employment	0	202	242	242	-100%	0
09-Measure K	Part-Time Salaries	310-5010-31-50-09	Part Time Wages	0	0	0	0	0%	0

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
310 - Landscaping and Grounds**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
09-Measure K	Non-Retirement Employee Benefits	310-5020-31-50-09	Payroll Taxes - Employer	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	310-5030-31-50-09	Worker's Comp.	0	0	0	0	0%	0
09-Measure K	Services & Supplies	310-5140-31-51-09	P.G. & E.	17,000	22,072	27,072	10,072	59%	25,283
09-Measure K	Services & Supplies	310-5250-31-52-09	Equipment Repairs	6,000	20,539	20,539	14,539	242%	6,000
09-Measure K	Services & Supplies	310-5260-31-52-09	Park Grounds Maint. & Repair	42,000	32,772	42,000	0	0%	42,000
09-Measure K	Services & Supplies	310-5264-30-52-09	Vandalism Repair	0	4,033	8,000	8,000	-100%	0
09-Measure K	Services & Supplies	310-5264-31-52-09	Vandalism Repair	8,000	0	0	(8,000)	-100%	9,000
09-Measure K	Services & Supplies	310-5270-31-52-09	Tree Maintenance	6,000	0	6,000	0	0%	10,000
09-Measure K	Services & Supplies	310-5280-31-52-09	Chemical Toilets	0	0	0	0	0%	0
09-Measure K	Services & Supplies	310-5412-31-53-09	Landscape & Grounds	14,000	7,292	14,000	0	0%	14,000
09-Measure K	Services & Supplies	310-5424-31-53-09	Equipment Replacement	6,000	2,486	6,000	0	0%	8,000
09-Measure K	Services & Supplies	310-5432-31-53-09	Horticultural Supplies	2,786	28	2,786	0	0%	3,000
09-Measure K	Services & Supplies	310-5434-31-53-09	Irrigation Repair	33,000	29,650	33,000	0	0%	35,000
09-Measure K	Services & Supplies	310-5436-31-53-09	Janitorial Supplies	20,000	4,251	20,000	0	0%	20,000
09-Measure K	Services & Supplies	310-5446-31-53-09	Pest Management	9,500	6,151	9,500	0	0%	9,500
09-Measure K	Services & Supplies	310-5462-31-53-09	Playground Structure Repairs	5,000	847	5,000	0	0%	5,000
09-Measure K	Services & Supplies	310-5472-31-53-09	Surfacing Materials	7,000	11,200	11,200	4,200	60%	7,000
09-Measure K	Capital Outlay & CIP	310-7000-31-55-09	Capital Outlay	0	0	0	0	0%	0
			<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>
			<b>Total Expenses</b>	<b>1,709,250</b>	<b>1,478,215</b>	<b>1,734,720</b>	<b>25,470</b>	<b>1%</b>	<b>1,863,935</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(1,709,250)</b>	<b>(1,478,215)</b>	<b>(1,734,720)</b>	<b>(25,470)</b>		<b>(1,863,935)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
415 - Children's Wonderland**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Charges for Services	415-4421-40-47-01	Concessions Revenue	0	5,383	5,883	5,883	-100%	7,000
01-General Fund	Rents: Use of Facilities/Equipment	415-4810-40-47-01	Group Reservations	18,688	17,191	18,688	0	0%	20,852
01-General Fund	Charges for Services	415-4820-40-47-01	Entrance Fees	13,686	19,223	19,223	5,537	40%	16,776
01-General Fund	Charges for Services	415-4840-40-47-01	Concessions Revenue	10,000	0	10,000	0	0%	0
01-General Fund	Charges for Services	415-4860-40-47-01	Special Events - Other	8,024	4,399	8,024	0	0%	9,000
01-General Fund	Charges for Services	415-4861-40-47-01	Thumper's Eggs-travaganza	0	0	0	0	0%	0
01-General Fund	Charges for Services	415-4862-40-47-01	Movies Under the Stars	0	1,103	1,103	1,103	-100%	0
01-General Fund	Charges for Services	415-4864-40-47-01	Nightmare on Glenn Street	0	0	0	0	0%	0
01-General Fund	Charges for Services	415-4865-40-47-01	Winter Events	0	80	80	80	-100%	0
01-General Fund	Donations	415-4900-40-48-01	Donations	0	2	2	2	-100%	0
01-General Fund	Full-Time Salaries	415-5000-40-50-01	Full Time Salaries	34,403	36,627	37,623	3,221	9%	33,703
01-General Fund	Part-Time Salaries	415-5010-40-50-01	Part Time Wages	70,000	78,141	85,245	15,245	22%	69,510
01-General Fund	Non-Retirement Employee Benefits	415-5020-40-50-01	Payroll Taxes - Employer	5,854	5,980	6,478	624	11%	5,806
01-General Fund	Non-Retirement Employee Benefits	415-5030-40-50-01	Worker's Comp.	3,513	4,839	4,839	1,326	38%	5,711
01-General Fund	CalPERS	415-5060-40-50-01	P.E.R.S. - ER	5,852	5,954	6,450	598	10%	5,926
01-General Fund	CalPERS	415-5061-40-50-01	P.E.R.S. Survivor Benefit	10	15	16	6	65%	10
01-General Fund	Non-Retirement Employee Benefits	415-5070-40-50-01	Medical Insurance	5,489	7,507	8,190	2,701	49%	10,088
01-General Fund	Non-Retirement Employee Benefits	415-5075-40-50-01	Dental Insurance	433	0	0	(433)	-100%	1,057
01-General Fund	Non-Retirement Employee Benefits	415-5077-40-50-01	Vision Insurance	41	0	0	(41)	-100%	95
01-General Fund	Non-Retirement Employee Benefits	415-5080-40-50-01	Life Insurance	38	0	0	(38)	-100%	42
01-General Fund	Services & Supplies	415-5100-40-51-01	Alarm	1,000	1,358	1,426	426	43%	132
01-General Fund	Services & Supplies	415-5110-40-51-01	Cellular Phones	750	19	750	0	0%	60
01-General Fund	Services & Supplies	415-5170-40-51-01	Telephone	300	150	300	0	0%	200
01-General Fund	Services & Supplies	415-5218-40-52-01	Promotions & Advertising	3,000	3,435	3,747	747	25%	3,550
01-General Fund	Services & Supplies	415-5240-40-52-01	Building Maintenance & Repairs	0	0	0	0	0%	250
01-General Fund	Services & Supplies	415-5283-40-52-01	Misc. Rentals	1,500	2,141	2,248	748	50%	2,400
01-General Fund	Services & Supplies	415-5362-40-52-01	Special Events - Other	7,000	10,820	11,361	4,361	62%	13,000
01-General Fund	Services & Supplies	415-5366-40-52-01	Nightmare on Glenn Street	0	17	17	17	-100%	0
01-General Fund	Services & Supplies	415-5426-40-53-01	First Aid Supplies	386	592	622	236	61%	550
01-General Fund	Services & Supplies	415-5428-40-53-01	Concessions Inventory Expense	3,000	3,316	3,617	617	21%	3,600
01-General Fund	Services & Supplies	415-5436-40-53-01	Janitorial Supplies	2,000	1,620	2,000	0	0%	2,000
01-General Fund	Services & Supplies	415-5440-40-53-01	Office Supplies	700	615	700	0	0%	850
01-General Fund	Services & Supplies	415-5454-40-53-01	Postage	0	0	0	0	0%	0
01-General Fund	Services & Supplies	415-5460-40-53-01	Party Supplies	600	173	600	0	0%	200
01-General Fund	Services & Supplies	415-5470-40-53-01	Recreation Supplies	2,000	2,933	3,079	1,079	54%	4,000
01-General Fund	Services & Supplies	415-5488-40-53-01	T-Shirts	0	0	0	0	0%	0
01-General Fund	Services & Supplies	415-5498-40-53-01	Uniforms	700	700	700	0	0%	700
01-General Fund	Services & Supplies	415-5600-40-54-01	Mileage	250	65	250	0	0%	100
01-General Fund	Services & Supplies	415-5605-40-54-01	Staff Conf & Travel	500	0	500	0	0%	0
01-General Fund	Services & Supplies	415-5610-40-54-01	Personnel Training	500	9	500	0	0%	100
09-Measure K	Part-Time Salaries	415-5010-40-50-09	Part Time Wages	0	0	0	0	0%	0

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
415 - Children's Wonderland**

<b>Fund #</b>	<b>Revenue/ Expense Category</b>	<b>GL Account #</b>	<b>General Ledger Description</b>	<b>FY 25/26 Original Adopted Budget</b>	<b>FY 25/26 Actuals thru 05/31/26</b>	<b>FY 25/26 Year End Projections</b>	<b>FY 25/26 Budget Variance \$</b>	<b>FY 25/26 Budget Variance %</b>	<b>FY 26/27 Draft Final Budget</b>
09-Measure K	Non-Retirement Employee Benefits	415-5020-40-50-09	Payroll Taxes - Employer	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	415-5030-40-50-09	Worker's Comp.	0	0	0	0	0%	0
09-Measure K	Services & Supplies	415-5140-40-51-09	P.G. & E.	6,442	3,482	6,442	0	0%	3,988
09-Measure K	Services & Supplies	415-5240-40-52-09	Building Maintenance & Repairs	7,154	661	7,154	0	0%	900
			<b>Total Revenue</b>	<b>50,398</b>	<b>47,381</b>	<b>63,003</b>	<b>12,605</b>	<b>25%</b>	<b>53,628</b>
			<b>Total Expenses</b>	<b>163,415</b>	<b>171,170</b>	<b>194,856</b>	<b>31,441</b>	<b>19%</b>	<b>168,529</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(113,017)</b>	<b>(123,788)</b>	<b>(131,853)</b>	<b>(18,836)</b>		<b>(114,901)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
430 - Break Camp**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Charges for Services	430-4700-40-46-01	Program Fees	100,000	96,927	100,000	0	0%	99,482
01-General Fund	Full-Time Salaries	430-5000-40-50-01	Full Time Salaries	34,478	43,773	47,901	13,423	39%	55,353
01-General Fund	Part-Time Salaries	430-5010-40-50-01	Part Time Wages	98,000	90,760	98,000	0	0%	96,775
01-General Fund	Non-Retirement Employee Benefits	430-5020-40-50-01	Payroll Taxes - Employer	7,997	6,322	6,849	(1,148)	-14%	8,206
01-General Fund	Non-Retirement Employee Benefits	430-5030-40-50-01	Worker's Comp.	3,986	5,975	5,975	1,989	50%	8,488
01-General Fund	CalPERS	430-5060-40-50-01	P.E.R.S. - ER	2,966	9,793	10,609	7,643	258%	8,863
01-General Fund	CalPERS	430-5061-40-50-01	P.E.R.S. Survivor Benefit	10	46	50	40	395%	16
01-General Fund	Non-Retirement Employee Benefits	430-5070-40-50-01	Medical Insurance	5,489	7,694	8,393	2,904	53%	9,573
01-General Fund	Non-Retirement Employee Benefits	430-5075-40-50-01	Dental Insurance	334	1,981	2,161	1,827	547%	610
01-General Fund	Non-Retirement Employee Benefits	430-5077-40-50-01	Vision Insurance	32	186	203	171	534%	54
01-General Fund	Non-Retirement Employee Benefits	430-5080-40-50-01	Life Insurance	38	181	197	159	419%	69
01-General Fund	Services & Supplies	430-5110-40-51-01	Cellular Phones/Pagers	440	107	440	0	0%	120
01-General Fund	Services & Supplies	430-5170-40-51-01	Telephone	0	0	0	0	0%	0
01-General Fund	Services & Supplies	430-5218-40-52-01	Promotions & Advertising	1,000	0	0	(1,000)	-100%	0
01-General Fund	Services & Supplies	430-5330-40-52-01	Contract Classes Expense	0	0	0	0	0%	0
01-General Fund	Services & Supplies	430-5362-40-52-01	Special Events	4,500	3,581	4,500	0	0%	4,800
01-General Fund	Services & Supplies	430-5369-40-52-01	Transportation	9,000	6,194	9,000	0	0%	9,000
01-General Fund	Services & Supplies	430-5375-40-52-01	Theater Program	5,000	3,250	5,000	0	0%	3,600
01-General Fund	Services & Supplies	430-5426-40-53-01	First Aid Supplies	200	0	200	0	0%	0
01-General Fund	Services & Supplies	430-5428-40-53-01	Food Supplies	1,100	318	1,100	0	0%	1,100
01-General Fund	Services & Supplies	430-5440-40-53-01	Office Supplies	800	194	800	0	0%	500
01-General Fund	Services & Supplies	430-5460-40-53-01	Program Supplies	5,000	2,312	5,000	0	0%	2,700
01-General Fund	Services & Supplies	430-5498-40-53-01	Uniforms	0	0	0	0	0%	0
01-General Fund	Services & Supplies	430-5600-40-54-01	Mileage	150	125	150	0	0%	175
01-General Fund	Services & Supplies	430-5605-40-54-01	Staff Conf. & Travel	500	0	500	0	0%	0
01-General Fund	Services & Supplies	430-5610-40-54-01	Personnel Training	500	0	500	0	0%	500
			<b>Total Revenue</b>	<b>100,000</b>	<b>96,927</b>	<b>100,000</b>	<b>0</b>	<b>0%</b>	<b>99,482</b>
			<b>Total Expenses</b>	<b>181,520</b>	<b>182,792</b>	<b>207,528</b>	<b>26,008</b>	<b>14%</b>	<b>210,502</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(81,520)</b>	<b>(85,866)</b>	<b>(107,528)</b>	<b>(26,008)</b>		<b>(111,020)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
450 - Vallejo Community Center**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Rents: Use of Facilities/Equipment	450-4300-40-42-01	Building Fees	75,000	84,744	92,448	17,448	23%	79,905
01-General Fund	Charges for Services	450-4330-40-42-01	Contract Classes Income	44,000	36,220	44,000	0	0%	49,540
01-General Fund	Rents: Use of Facilities/Equipment	450-4350-40-42-01	Security Fees	18,000	11,986	18,000	0	0%	17,688
01-General Fund	Full-Time Salaries	450-5000-40-50-01	Full Time Salaries	68,636	43,467	43,467	(25,169)	-37%	57,887
01-General Fund	Part-Time Salaries	450-5010-40-50-01	Part Time Wages	67,906	67,532	67,906	0	0%	22,004
01-General Fund	Non-Retirement Employee Benefits	450-5020-40-50-01	Payroll Taxes - Employer	6,190	5,482	5,939	(251)	-4%	2,523
01-General Fund	Non-Retirement Employee Benefits	450-5030-40-50-01	Worker's Comp.	4,619	6,752	6,752	2,133	46%	4,817
01-General Fund	CalPERS	450-5060-40-50-01	P.E.R.S. - ER	5,905	7,767	8,414	2,509	42%	9,269
01-General Fund	CalPERS	450-5061-40-50-01	P.E.R.S. Survivor Benefit	22	39	42	21	96%	19
01-General Fund	Non-Retirement Employee Benefits	450-5070-40-50-01	Medical Insurance	8,834	17,253	18,822	9,988	113%	21,445
01-General Fund	Non-Retirement Employee Benefits	450-5075-40-50-01	Dental Insurance	1,316	420	458	(858)	-65%	2,056
01-General Fund	Non-Retirement Employee Benefits	450-5077-40-50-01	Vision Insurance	138	34	37	(101)	-73%	177
01-General Fund	Non-Retirement Employee Benefits	450-5080-40-50-01	Life Insurance	86	64	70	(17)	-20%	84
01-General Fund	Services & Supplies	450-5100-40-51-01	Alarm	2,000	2,598	2,834	834	42%	1,572
01-General Fund	Services & Supplies	450-5110-40-51-01	Cellular Phones/Pagers	500	0	500	0	0%	120
01-General Fund	Services & Supplies	450-5170-40-51-01	Telephone	1,800	924	1,800	0	0%	1,000
01-General Fund	Services & Supplies	450-5218-40-52-01	Promotions & Advertising	500	522	522	22	4%	650
01-General Fund	Professional Services	450-5251-40-52-01	Security Guards	16,000	14,057	16,000	0	0%	16,000
01-General Fund	Services & Supplies	450-5281-40-52-01	Leased Equipment	600	0	600	0	0%	0
01-General Fund	Services & Supplies	450-5282-40-52-01	Maintenance Contracts	1,000	805	1,000	0	0%	1,000
01-General Fund	Services & Supplies	450-5330-40-52-01	Contract Classes Expense	30,000	21,363	30,000	0	0%	27,000
01-General Fund	Services & Supplies	450-5412-40-53-01	Landscape & Grounds	1,000	1,063	1,063	63	6%	1,150
01-General Fund	Services & Supplies	450-5424-40-53-01	Equipment Replacement	1,200	0	1,200	0	0%	260
01-General Fund	Services & Supplies	450-5426-40-53-01	First Aid Supplies	1,480	1,096	1,480	0	0%	1,480
01-General Fund	Services & Supplies	450-5436-40-53-01	Janitorial Supplies	2,000	2,851	2,851	851	43%	2,500
01-General Fund	Services & Supplies	450-5440-40-53-01	Office Supplies	200	406	406	206	103%	500
01-General Fund	Services & Supplies	450-5476-40-53-01	Safety Equipment	200	0	200	0	0%	200
01-General Fund	Services & Supplies	450-5498-40-53-01	Uniforms	500	661	661	161	32%	800
01-General Fund	Services & Supplies	450-5560-40-54-01	Membership Dues	200	0	200	0	0%	0
01-General Fund	Services & Supplies	450-5600-40-54-01	Mileage	500	81	500	0	0%	400
01-General Fund	Services & Supplies	450-5605-40-54-01	Staff Conf. & Travel	600	0	600	0	0%	0
01-General Fund	Services & Supplies	450-5610-40-54-01	Personnel Training	600	0	600	0	0%	0
09-Measure K	Services & Supplies	450-5140-40-51-09	P.G. & E.	16,000	23,089	28,089	12,089	76%	26,447
09-Measure K	Services & Supplies	450-5240-40-52-09	Building Maintenance & Repairs	3,800	2,810	3,800	0	0%	3,200
			<b>Total Revenue</b>	<b>137,000</b>	<b>132,950</b>	<b>154,448</b>	<b>17,448</b>	<b>13%</b>	<b>147,133</b>
			<b>Total Expenses</b>	<b>244,332</b>	<b>221,138</b>	<b>246,813</b>	<b>2,481</b>	<b>1%</b>	<b>204,560</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(107,332)</b>	<b>(88,188)</b>	<b>(92,365)</b>	<b>14,967</b>		<b>(57,427)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
451 - Dan Foley Cultural Center**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Rents: Use of Facilities/Equipment	451-4300-40-42-01	Building Fees	130,000	106,142	130,000	0	0%	130,000
01-General Fund	Charges for Services	451-4330-40-42-01	Contract Classes Income	82,000	79,387	82,000	0	0%	81,000
01-General Fund	Rents: Use of Facilities/Equipment	451-4350-40-42-01	Security Fees	42,600	39,299	42,600	0	0%	45,000
01-General Fund	Full-Time Salaries	451-5000-40-50-01	Full Time Salaries	61,633	48,535	48,535	(13,098)	-21%	55,472
01-General Fund	Part-Time Salaries	451-5010-40-50-01	Part Time Wages	90,000	71,583	90,000	0	0%	22,645
01-General Fund	Non-Retirement Employee Benefits	451-5020-40-50-01	Payroll Taxes - Employer	7,779	3,885	4,209	(3,570)	-46%	2,537
01-General Fund	Non-Retirement Employee Benefits	451-5030-40-50-01	Worker's Comp.	4,905	7,237	7,237	2,332	48%	4,696
01-General Fund	CalPERS	451-5060-40-50-01	P.E.R.S. - ER	5,303	10,842	11,745	6,442	121%	8,882
01-General Fund	CalPERS	451-5061-40-50-01	P.E.R.S. Survivor Benefit	19	60	64	45	236%	19
01-General Fund	Non-Retirement Employee Benefits	451-5070-40-50-01	Medical Insurance	8,341	16,465	17,962	9,621	115%	19,889
01-General Fund	Non-Retirement Employee Benefits	451-5075-40-50-01	Dental Insurance	1,096	1,335	1,456	360	33%	1,785
01-General Fund	Non-Retirement Employee Benefits	451-5077-40-50-01	Vision Insurance	113	118	129	15	14%	147
01-General Fund	Non-Retirement Employee Benefits	451-5080-40-50-01	Life Insurance	77	191	208	131	171%	84
01-General Fund	Services & Supplies	451-5100-40-51-01	Alarm	5,000	4,653	5,000	0	0%	1,704
01-General Fund	Services & Supplies	451-5110-40-51-01	Cellular Phones/Pagers	800	412	800	0	0%	456
01-General Fund	Services & Supplies	451-5170-40-51-01	Telephone	5,000	3,274	5,000	0	0%	3,600
01-General Fund	Services & Supplies	451-5218-40-52-01	Promotions & Advertising	1,000	0	0	(1,000)	-100%	125
01-General Fund	Professional Services	451-5251-40-52-01	Security Guards	50,000	43,934	50,000	0	0%	50,000
01-General Fund	Services & Supplies	451-5282-40-52-01	Maintenance Contracts	5,000	1,195	5,000	0	0%	1,600
01-General Fund	Services & Supplies	451-5330-40-52-01	Contract Classes Expense	62,600	51,355	62,600	0	0%	48,000
01-General Fund	Services & Supplies	451-5412-40-53-01	Landscape & Grounds	2,000	1,155	2,000	0	0%	2,000
01-General Fund	Services & Supplies	451-5424-40-53-01	Equipment Replacement	1,000	16	1,000	0	0%	1,500
01-General Fund	Services & Supplies	451-5426-40-53-01	First Aid Supplies	240	0	240	0	0%	150
01-General Fund	Services & Supplies	451-5436-40-53-01	Janitorial Supplies	7,000	2,361	7,000	0	0%	2,900
01-General Fund	Services & Supplies	451-5440-40-53-01	Office Supplies	750	1,070	1,070	320	43%	1,400
01-General Fund	Services & Supplies	451-5470-40-53-01	Recreation Supplies	400	524	524	124	31%	700
01-General Fund	Services & Supplies	451-5476-40-53-01	Safety Equipment	200	0	200	0	0%	200
01-General Fund	Services & Supplies	451-5498-40-53-01	Uniforms	1,000	1,178	1,178	178	18%	1,000
01-General Fund	Services & Supplies	451-5560-40-54-01	Membership Dues	200	185	200	0	0%	250
01-General Fund	Services & Supplies	451-5600-40-54-01	Mileage	700	36	700	0	0%	100
01-General Fund	Services & Supplies	451-5605-40-54-01	Staff Conf. & Travel	1,000	120	1,000	0	0%	1,000
01-General Fund	Services & Supplies	451-5610-40-54-01	Personnel Training	575	9	575	0	0%	100
09-Measure K	Services & Supplies	451-5140-40-51-09	P.G. & E.	80,000	53,657	80,000	0	0%	61,462
09-Measure K	Services & Supplies	451-5240-40-52-09	Building Maintenance & Repairs	6,000	6,473	6,473	473	8%	7,500
			<b>Total Revenue</b>	<b>254,600</b>	<b>224,828</b>	<b>254,600</b>	<b>0</b>	<b>0%</b>	<b>256,000</b>
			<b>Total Expenses</b>	<b>409,732</b>	<b>331,856</b>	<b>412,104</b>	<b>2,372</b>	<b>1%</b>	<b>301,903</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(155,132)</b>	<b>(107,028)</b>	<b>(157,504)</b>	<b>(2,372)</b>		<b>(45,903)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026/2027 Annual Budget  
460 - Sports Programs**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Charges for Services	460-4500-40-44-01	Contract Classes Income	50,000	94,594	103,193	53,193	106%	103,000
01-General Fund	Charges for Services	460-4525-40-44-01	Youth League	0	0	0	0	0%	0
01-General Fund	Charges for Services	460-4526-40-44-01	E-Gaming Income	0	0	0	0	0%	0
01-General Fund	Rents: Use of Facilities/Equipment	460-4527-40-44-01	User Agreement Income	12,000	0	0	(12,000)	-100%	0
01-General Fund	Rents: Use of Facilities/Equipment	460-4528-40-44-01	Vallejo Sports Hall of Fame	0	0	0	0	0%	0
01-General Fund	Rents: Use of Facilities/Equipment	460-4530-40-44-01	Facility Rentals	8,600	22,648	24,707	16,107	187%	3,734
01-General Fund	Rents: Use of Facilities/Equipment	460-4560-40-44-01	Adult Leagues	500	0	500	0	0%	0
01-General Fund	Other Revenue	460-4985-40-48-01	Misc. Revenue	0	304	304	304	-100%	0
01-General Fund	Full-Time Salaries	460-5000-40-50-01	Full Time Salaries	38,850	64,133	70,699	31,849	82%	87,764
01-General Fund	Part-Time Salaries	460-5010-40-50-01	Part Time Wages	30,000	25,173	30,000	0	0%	22,295
01-General Fund	Part-Time Salaries	460-5011-40-50-01	Part Time Wages - Seasonal	0	0	0	0	0%	0
01-General Fund	Non-Retirement Employee Benefits	460-5020-40-50-01	Payroll Taxes - Employer	2,858	1,463	1,585	(1,273)	-45%	2,978
01-General Fund	Non-Retirement Employee Benefits	460-5030-40-50-01	Worker's Comp.	2,762	3,481	3,481	719	26%	6,736
01-General Fund	CalPERS	460-5060-40-50-01	P.E.R.S. - ER	12,020	10,017	10,852	(1,168)	-10%	15,641
01-General Fund	CalPERS	460-5061-40-50-01	P.E.R.S. Survivor Benefit	7	33	36	29	418%	24
01-General Fund	Non-Retirement Employee Benefits	460-5070-40-50-01	Medical Insurance	4,117	11,774	12,845	8,728	212%	14,728
01-General Fund	Non-Retirement Employee Benefits	460-5075-40-50-01	Dental Insurance	514	790	862	348	68%	1,210
01-General Fund	Non-Retirement Employee Benefits	460-5077-40-50-01	Vision Insurance	52	46	51	(1)	-2%	113
01-General Fund	Non-Retirement Employee Benefits	460-5080-40-50-01	Life Insurance	29	56	61	32	111%	106
01-General Fund	Services & Supplies	460-5110-40-51-01	Cellular Phones/Pagers	1,000	842	1,000	0	0%	1,380
01-General Fund	Services & Supplies	460-5170-40-51-01	Telephone	1,400	1,066	1,400	0	0%	844
01-General Fund	Services & Supplies	460-5218-40-52-01	Promotions & Advertising	1,000	0	0	(1,000)	-100%	0
01-General Fund	Services & Supplies	460-5311-40-52-01	ASA Fees	0	0	0	0	0%	0
01-General Fund	Services & Supplies	460-5330-40-52-01	Contract Classes Expense	40,000	57,775	63,027	23,027	58%	72,100
01-General Fund	Services & Supplies	460-5335-40-54-01	Vallejo Sports Hall of Fame	0	0	0	0	0%	0
01-General Fund	Services & Supplies	460-5440-40-53-01	Office Supplies	500	514	514	14	3%	700
01-General Fund	Services & Supplies	460-5460-40-53-01	Program Supplies	1,250	2,358	2,358	1,108	89%	2,900
01-General Fund	Services & Supplies	460-5480-40-53-01	Sports Supplies	4,200	0	4,200	0	0%	0
01-General Fund	Services & Supplies	460-5485-40-53-01	E-Gaming Fees	0	0	0	0	0%	0
01-General Fund	Services & Supplies	460-5498-40-53-01	Uniforms	500	356	500	0	0%	500
01-General Fund	Services & Supplies	460-5560-40-54-01	Membership Dues	200	315	315	115	58%	400
01-General Fund	Services & Supplies	460-5600-40-54-01	Mileage	1,000	684	1,000	0	0%	1,000
01-General Fund	Services & Supplies	460-5605-40-54-01	Staff Conf. & Travel	1,000	40	1,000	0	0%	1,000
01-General Fund	Services & Supplies	460-5660-40-54-01	Employee Recruitment	0	0	0	0	0%	0
09-Measure K	Part-Time Salaries	460-5010-40-50-09	Part Time Wages	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	460-5020-40-50-09	Payroll Taxes - Employer	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	460-5030-40-50-09	Worker's Comp.	0	0	0	0	0%	0
09-Measure K	Services & Supplies	460-5140-40-51-09	P.G. & E.	18,000	21,755	24,255	6,255	35%	24,919
09-Measure K	Services & Supplies	460-5480-40-53-09	Sports Supplies	0	0	0	0	0%	0
							0		

**Greater Vallejo Recreation District  
Fiscal Year 2026/2027 Annual Budget  
460 - Sports Programs**

<b>Fund #</b>	<b>Revenue/ Expense Category</b>	<b>GL Account #</b>	<b>General Ledger Description</b>	<b>FY 25/26 Original Adopted Budget</b>	<b>FY 25/26 Actuals thru 05/31/26</b>	<b>FY 25/26 Year End Projections</b>	<b>FY 25/26 Budget Variance \$</b>	<b>FY 25/26 Budget Variance %</b>	<b>FY 26/27 Draft Final Budget</b>
			<b>Total Revenue</b>	<b>71,100</b>	<b>117,545</b>	<b>128,704</b>	<b>57,604</b>	<b>81%</b>	<b>106,734</b>
			<b>Total Expenses</b>	<b>161,259</b>	<b>202,674</b>	<b>230,041</b>	<b>68,782</b>	<b>43%</b>	<b>257,338</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(90,159)</b>	<b>(85,128)</b>	<b>(101,338)</b>	<b>(11,179)</b>		<b>(150,604)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2025-2026 Annual Budget  
465 - Community Events**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Grants	465-4240-40-48-01	Grant Funding - Community Events	0	0	0	0	0%	0
01-General Fund	Charges for Services	465-4860-40-47-01	Special Events-Other	5,500	3,058	5,500	0	0%	10,000
01-General Fund	Charges for Services	465-4861-40-47-01	Summer Concerts	0	766	1,766	1,766	-100%	0
01-General Fund	Charges for Services	465-4862-40-47-01	Pup-kin Patch Dog Festival	0	0	0	0	0%	0
01-General Fund	Charges for Services	465-4863-40-47-01	Turkey Kit Drive-N-Go	0	1,000	1,000	1,000	-100%	0
01-General Fund	Charges for Services	465-4864-40-47-01	Winter Events	0	0	0	0	0%	0
01-General Fund	Charges for Services	465-4865-40-47-01	Breakfast with Santa	1,000	998	1,000	0	0%	1,000
01-General Fund	Donations	465-4900-40-48-01	Donations	0	41,644	41,644	41,644	-100%	0
01-General Fund	Full-Time Salaries	465-5000-40-50-01	Full Time Salaries	63,006	30,963	31,959	(31,047)	-49%	60,941
01-General Fund	Part-Time Salaries	465-5010-40-50-01	Part Time Wages	10,000	13,685	14,930	4,930	49%	24,020
01-General Fund	Non-Retirement Employee Benefits	465-5020-40-50-01	Payroll Taxes - Employer	1,679	728	788	(891)	-53%	2,721
01-General Fund	Non-Retirement Employee Benefits	465-5030-40-50-01	Worker's Comp.	3,346	4,082	4,082	736	22%	5,115
01-General Fund	CalPERS	465-5060-40-50-01	P.E.R.S. - ER	8,313	7,379	7,994	(319)	-4%	10,287
01-General Fund	CalPERS	465-5061-40-50-01	P.E.R.S. Survivor Benefit	19	27	29	10	51%	19
01-General Fund	Non-Retirement Employee Benefits	465-5070-40-50-01	Medical Insurance	10,978	3,790	4,134	(6,844)	-62%	21,576
01-General Fund	Non-Retirement Employee Benefits	465-5075-40-50-01	Dental Insurance	782	0	0	(782)	-100%	2,221
01-General Fund	Non-Retirement Employee Benefits	465-5077-40-50-01	Vision Insurance	73	0	0	(73)	-100%	198
01-General Fund	Non-Retirement Employee Benefits	465-5080-40-50-01	Life Insurance	77	0	0	(77)	-100%	84
01-General Fund	Services & Supplies	465-5170-40-51-01	Telephone	1,100	777	1,100	0	0%	1,000
01-General Fund	Services & Supplies	465-5218-40-51-01	Promotions & Advertising	1,500	1,345	1,500	0	0%	1,500
01-General Fund	Services & Supplies	465-5362-40-52-01	Special Events - Other	12,000	117,615	117,615	105,615	880%	35,000
01-General Fund	Services & Supplies	465-5440-40-53-01	Office Supplies	750	10	750	0	0%	500
01-General Fund	Services & Supplies	465-5454-40-53-01	Postage	100	0	100	0	0%	0
01-General Fund	Services & Supplies	465-5498-40-53-01	Uniforms	250	250	250	0	0%	250
01-General Fund	Services & Supplies	465-5560-40-54-01	Membership Dues	200	165	200	0	0%	200
01-General Fund	Services & Supplies	465-5600-40-54-01	Mileage	200	56	200	0	0%	100
01-General Fund	Services & Supplies	465-5605-40-54-01	Staff Conf. & Travel	200	0	200	0	0%	0
09-Measure K	Part-Time Salaries	465-5010-40-50-09	Part Time Wages	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	465-5020-40-50-09	Payroll Taxes - Employer	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	465-5030-40-50-09	Worker's Comp.	0	0	0	0	0%	0
01-General Fund	Services & Supplies	465-5110-40-51-01	Cell Phone	0	0	0	0	0%	456
			<b>Total Revenue</b>	<b>6,500</b>	<b>47,466</b>	<b>50,910</b>	<b>44,410</b>	<b>683%</b>	<b>11,000</b>
			<b>Total Expenses</b>	<b>114,574</b>	<b>180,871</b>	<b>185,832</b>	<b>71,258</b>	<b>62%</b>	<b>166,190</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(108,074)</b>	<b>(133,405)</b>	<b>(134,922)</b>	<b>(26,848)</b>		<b>(155,190)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
480 - Expanded Learning Program  
After School**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Intergovernmental Revenue	480-4240-40-41-01	Intergovernmental Revenue	1,300,000	1,233,788	1,874,441	574,441	44%	1,862,884
01-General Fund	Full-Time Salaries	480-5000-40-50-01	Full Time Salaries	115,017	84,611	90,878	(24,139)	-21%	85,922
01-General Fund	Part-Time Salaries	480-5010-40-50-01	Part Time Wages	583,274	699,524	731,320	148,046	25%	600,575
01-General Fund	Non-Retirement Employee Benefits	480-5020-40-50-01	Payroll Taxes - Employer	46,288	42,234	45,754	(534)	-1%	47,190
01-General Fund	Non-Retirement Employee Benefits	480-5030-40-50-01	Worker's Comp.	19,978	30,298	30,298	10,320	52%	36,259
01-General Fund	CalPERS	480-5060-40-50-01	P.E.R.S. - ER	9,896	31,184	33,783	23,887	241%	13,758
01-General Fund	CalPERS	480-5061-40-50-01	P.E.R.S. Survivor Benefit	38	257	279	240	626%	22
01-General Fund	Non-Retirement Employee Benefits	480-5070-40-50-01	Medical Insurance	21,955	12,883	14,054	(7,901)	-36%	13,255
01-General Fund	Non-Retirement Employee Benefits	480-5075-40-50-01	Dental Insurance	1,355	3,828	4,176	2,821	208%	845
01-General Fund	Non-Retirement Employee Benefits	480-5077-40-50-01	Vision Insurance	127	279	305	178	140%	75
01-General Fund	Non-Retirement Employee Benefits	480-5080-40-50-01	Life Insurance	198	371	405	206	104%	95
01-General Fund	Services & Supplies	480-5110-40-51-01	Cellular Phones/Pagers	650	412	650	0	0%	456
01-General Fund	Services & Supplies	480-5170-40-51-01	Telephone	800	365	800	0	0%	400
01-General Fund	Services & Supplies	480-5428-40-53-01	Food Supplies	400	194	400	0	0%	250
01-General Fund	Services & Supplies	480-5440-40-53-01	Office Supplies	1,200	545	1,200	0	0%	400
01-General Fund	Services & Supplies	480-5460-40-53-01	Program Supplies	0	205	205	205	-100%	250
01-General Fund	Services & Supplies	480-5498-40-53-01	Uniforms	5,000	2,612	5,000	0	0%	7,500
01-General Fund	Services & Supplies	480-5560-40-53-01	Membership Fee	0	0	0	0	0%	0
01-General Fund	Services & Supplies	480-5560-40-54-01	Membership Fee	200	145	200	0	0%	200
01-General Fund	Services & Supplies	480-5600-40-54-01	Mileage	550	39	550	0	0%	50
01-General Fund	Services & Supplies	480-5605-40-54-01	Staff Conf & Travel	2,000	40	2,000	0	0%	2,500
01-General Fund	Services & Supplies	480-5610-40-54-01	Personnel Training	4,000	74	4,000	0	0%	6,000
			<b>Total Revenue</b>	<b>1,300,000</b>	<b>1,233,788</b>	<b>1,874,441</b>	<b>574,441</b>	<b>44%</b>	<b>1,862,884</b>
			<b>Total Expenses</b>	<b>812,927</b>	<b>910,099</b>	<b>966,256</b>	<b>153,329</b>	<b>19%</b>	<b>816,001</b>
			<b>Excess Revenues (Expenditures)</b>	<b>487,073</b>	<b>323,689</b>	<b>908,185</b>	<b>421,111</b>		<b>1,046,883</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
481 - Kids Club  
Before School Programs**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Intergovernmental Revenue	481-4240-40-41-01	Intergovernmental Revenue	102,620	111,853	158,296	55,676	54%	71,232
01-General Fund	Charges for Services	481-4700-40-46-01	Program Fees	300	0	300	0	0%	0
01-General Fund	Charges for Services	481-4710-40-46-01	Late Fees	0	0	0	0	0%	0
01-General Fund	Intergovernmental Revenue	481-4985-40-48-01	Misc. Revenue	9,600	0	9,600	0	0%	0
01-General Fund	Full-Time Salaries	481-5000-40-50-01	Full Time Salaries	88,678	49,504	52,046	(36,632)	-41%	35,178
01-General Fund	Part-Time Salaries	481-5010-40-50-01	Part Time Wages	30,668	48,504	50,709	20,041	65%	29,440
01-General Fund	Non-Retirement Employee Benefits	481-5020-40-50-01	Payroll Taxes - Employer	3,632	2,916	3,159	(473)	-13%	2,762
01-General Fund	Non-Retirement Employee Benefits	481-5030-40-50-01	Worker's Comp.	4,481	6,417	6,417	1,936	43%	3,751
01-General Fund	CalPERS	481-5060-40-50-01	P.E.R.S. - ER	7,629	11,650	12,620	4,991	65%	5,633
01-General Fund	CalPERS	481-5061-40-50-01	P.E.R.S. Survivor Benefit	24	87	95	71	295%	8
01-General Fund	Non-Retirement Employee Benefits	481-5070-40-50-01	Medical Insurance	13,722	8,111	8,848	(4,874)	-36%	5,155
01-General Fund	Non-Retirement Employee Benefits	481-5075-40-50-01	Dental Insurance	854	1,721	1,878	1,024	120%	328
01-General Fund	Non-Retirement Employee Benefits	481-5077-40-50-01	Vision Insurance	80	149	163	83	104%	29
01-General Fund	Non-Retirement Employee Benefits	481-5080-40-50-01	Life Insurance	141	187	204	64	45%	37
01-General Fund	Services & Supplies	481-5110-40-51-01	Cellular Phones/Pagers	500	824	899	399	80%	456
01-General Fund	Services & Supplies	481-5170-40-51-01	Telephone	525	365	525	0	0%	400
01-General Fund	Services & Supplies	481-5218-40-54-01	Promotions & Advertising	1,000	0	0	(1,000)	-100%	0
01-General Fund	Computer Services, Software & Equipment	481-5244-40-52-01	Computer Services	0	0	0	0	0%	0
01-General Fund	Services & Supplies	481-5424-40-53-01	Equipment Replacement	0	0	0	0	0%	0
01-General Fund	Services & Supplies	481-5426-40-53-01	First Aid Supplies	500	0	500	0	0%	0
01-General Fund	Services & Supplies	481-5428-40-53-01	Food Supplies	500	235	500	0	0%	300
01-General Fund	Services & Supplies	481-5436-40-53-01	Janitorial Supplies	0	0	0	0	0%	0
01-General Fund	Services & Supplies	481-5440-40-53-01	Office Supplies	1,000	658	1,000	0	0%	500
01-General Fund	Services & Supplies	481-5460-40-53-01	Program Supplies	6,000	137	6,000	0	0%	100
01-General Fund	Services & Supplies	481-5461-40-53-01	Snacks Expense	0	0	0	0	0%	0
01-General Fund	Services & Supplies	481-5470-40-53-01	Recreation Supplies	0	0	0	0	0%	0
01-General Fund	Services & Supplies	481-5498-40-53-01	Uniforms	500	98	500	0	0%	500
01-General Fund	Services & Supplies	481-5600-40-54-01	Mileage	400	0	400	0	0%	0
01-General Fund	Services & Supplies	481-5605-40-54-01	Staff Conf. & Travel	0	0	0	0	0%	0
01-General Fund	Services & Supplies	481-5610-40-54-01	Personnel Training	0	181	181	181	-100%	200
			<b>Total Revenue</b>	<b>112,520</b>	<b>111,853</b>	<b>168,196</b>	<b>55,676</b>	<b>49%</b>	<b>71,232</b>
			<b>Total Expenses</b>	<b>160,834</b>	<b>131,745</b>	<b>146,644</b>	<b>(14,190)</b>	<b>-9%</b>	<b>84,778</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(48,314)</b>	<b>(19,892)</b>	<b>21,552</b>	<b>69,866</b>		<b>(13,546)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
487 - Franklin Gym**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Rents: Use of Facilities/Equipment	487-4300-40-42-01	Building Fees	35,000	16,803	35,000	0	0%	23,670
01-General Fund	Charges for Services	487-4330-40-42-01	Contract Classes Income	0	0	0	0	0%	0
01-General Fund	Rents: Use of Facilities/Equipment	487-4350-40-42-01	Security Fees	0	0	0	0	0%	0
01-General Fund	Charges for Services	487-4421-40-43-01	Concessions Revenue	1,000	63	1,000	0	0%	250
01-General Fund	Charges for Services	487-4525-40-44-01	Youth League	0	0	0	0	0%	0
01-General Fund	Charges for Services	487-4840-40-47-01	Concessions Revenue	0	0	0	0	0%	0
01-General Fund	Charges for Services	487-4700-40-42-01	Program Fees	0	0	0	0	0%	15,000
01-General Fund	Other Revenue	487-4985-40-48-01	Misc. Revenue	0	18,507	20,189	20,189	-100%	0
01-General Fund	Full-Time Salaries	487-5000-40-50-01	Full Time Salaries	0	11,714	13,247	13,247	-100%	20,547
01-General Fund	Part-Time Salaries	487-5010-40-50-01	Part Time Wages	62,924	73,728	80,431	17,507	28%	60,670
01-General Fund	Non-Retirement Employee Benefits	487-5020-40-50-01	Payroll Taxes - Employer	4,814	5,594	6,060	1,246	26%	4,939
01-General Fund	Non-Retirement Employee Benefits	487-5030-40-50-01	Worker's Comp.	1,640	2,544	2,544	904	55%	4,419
01-General Fund	CalPERS	487-5060-40-50-01	P.E.R.S. - ER	0	1,188	1,287	1,287	-100%	3,290
01-General Fund	CalPERS	487-5061-40-50-01	P.E.R.S. Survivor Benefit	0	5	5	5	-100%	7
01-General Fund	Non-Retirement Employee Benefits	487-5070-40-50-01	Medical Insurance	0	4,647	5,069	5,069	-100%	4,418
01-General Fund	Non-Retirement Employee Benefits	487-5075-40-50-01	Dental Insurance	0	864	943	943	-100%	282
01-General Fund	Non-Retirement Employee Benefits	487-5077-40-50-01	Vision Insurance	0	80	87	87	-100%	25
01-General Fund	Non-Retirement Employee Benefits	487-5080-40-50-01	Life Insurance	0	96	105	105	-100%	32
01-General Fund	Services & Supplies	487-5100-40-51-01	Alarm	1,600	1,343	1,600	0	0%	1,104
01-General Fund	Services & Supplies	487-5110-40-51-01	Cellular Phones/Pagers	1,000	412	1,000	0	0%	456
01-General Fund	Services & Supplies	487-5140-40-51-01	P.G. & E.	0	0	0	0	0%	0
01-General Fund	Services & Supplies	487-5170-40-51-01	Telephone	2,000	1,290	2,000	0	0%	2,000
01-General Fund	Services & Supplies	487-5218-40-52-01	Promotions & Advertising	1,000	437	1,000	0	0%	550
01-General Fund	Computer Services, Software & Equipment	487-5244-40-52-01	Computer Services	500	0	500	0	0%	500
01-General Fund	Services & Supplies	487-5250-40-52-01	Equip Repairs	2,000	151	2,000	0	0%	1,000
01-General Fund	Professional Services	487-5251-40-52-01	Security Guards	5,000	0	5,000	0	0%	5,000
01-General Fund	Services & Supplies	487-5252-40-52-01	Exterior Maintenance	5,000	0	5,000	0	0%	5,000
01-General Fund	Services & Supplies	487-5256-40-52-01	Janitorial Services	2,000	0	2,000	0	0%	2,000
01-General Fund	Services & Supplies	487-5330-40-52-01	Contract Classes Expense	0	0	0	0	0%	0
01-General Fund	Services & Supplies	487-5362-40-52-01	Special Events	1,000	672	1,000	0	0%	850
01-General Fund	Services & Supplies	487-5412-40-53-01	Landscaping & Grounds	0	0	0	0	0%	0
01-General Fund	Services & Supplies	487-5426-40-53-01	First Aid Supplies	750	0	750	0	0%	100
01-General Fund	Services & Supplies	487-5428-40-53-01	Food Supplies	1,500	305	1,500	0	0%	250
01-General Fund	Services & Supplies	487-5434-40-53-01	Irrigation & Plumbing Supplies	1,000	0	0	(1,000)	-100%	0
01-General Fund	Services & Supplies	487-5436-40-53-01	Janitorial Supplies	2,000	1,990	2,000	0	0%	2,000
01-General Fund	Services & Supplies	487-5440-40-53-01	Office Supplies	500	185	500	0	0%	500
01-General Fund	Services & Supplies	487-5444-40-53-01	Paint Supplies	500	0	500	0	0%	500
01-General Fund	Services & Supplies	487-5450-40-53-01	Plant Equipment Repair Parts	500	752	820	320	64%	1,100
01-General Fund	Services & Supplies	487-5454-40-53-01	Postage	0	0	0	0	0%	0
01-General Fund	Services & Supplies	487-5498-40-53-01	Uniforms	500	516	516	16	3%	500
01-General Fund	Services & Supplies	487-5600-40-53-01	Mileage	0	0	0	0	0%	0
01-General Fund	Services & Supplies	487-5600-40-54-01	Mileage	300	0	300	0	0%	300
01-General Fund	Services & Supplies	487-5610-40-54-01	Personnel Training	200	205	205	5	3%	300

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
487 - Franklin Gym**

<b>Fund #</b>	<b>Revenue/ Expense Category</b>	<b>GL Account #</b>	<b>General Ledger Description</b>	<b>FY 25/26 Original Adopted Budget</b>	<b>FY 25/26 Actuals thru 05/31/26</b>	<b>FY 25/26 Year End Projections</b>	<b>FY 25/26 Budget Variance \$</b>	<b>FY 25/26 Budget Variance %</b>	<b>FY 26/27 Draft Final Budget</b>
01-General Fund	Services & Supplies	487-5660-40-54-01	Employee Recruitment	500	0	500	0	0%	0
01-General Fund	Facilities Maintenance Expense	487-5800-01-54-01	Capital Outlay & Building	0	6,833	6,833	6,833	-100%	0
09-Measure K	Services & Supplies	487-5140-40-51-09	P.G. & E.	30,000	0	0	(30,000)	-100%	40,000
							0		
			<b>Total Revenue</b>	<b>36,000</b>	<b>35,372</b>	<b>56,189</b>	<b>20,189</b>	<b>56%</b>	<b>38,920</b>
			<b>Total Expenses</b>	<b>128,728</b>	<b>115,553</b>	<b>145,304</b>	<b>16,576</b>	<b>13%</b>	<b>162,639</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(92,728)</b>	<b>(80,180)</b>	<b>(89,115)</b>	<b>3,613</b>		<b>(123,719)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
490 - Adaptive Recreation**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Charges for Services	490-4500-40-44-01	Program Fees	2,500	2,650	2,650	150	6%	3,896
01-General Fund	Full-Time Salaries	490-5000-40-50-01	Full Time Salaries	0	0	0	0	0%	0
01-General Fund	Part-Time Salaries	490-5010-40-50-01	Part Time Wages	10,000	0	0	(10,000)	-100%	0
01-General Fund	Non-Retirement Employee Benefits	490-5020-40-50-01	Payroll Taxes - Employer	765	0	0	(765)	-100%	0
01-General Fund	Non-Retirement Employee Benefits	490-5030-40-50-01	Worker's Comp.	261	404	404	143	55%	0
01-General Fund	CalPERS	490-5060-40-50-01	P.E.R.S. - ER	0	0	0	0	0%	0
01-General Fund	CalPERS	490-5061-40-50-01	P.E.R.S. Survivor Benefit	0	0	0	0	0%	0
01-General Fund	Non-Retirement Employee Benefits	490-5070-40-50-01	Medical Insurance	0	0	0	0	0%	0
01-General Fund	Non-Retirement Employee Benefits	490-5075-40-50-01	Dental Insurance	0	0	0	0	0%	0
01-General Fund	Non-Retirement Employee Benefits	490-5077-40-50-01	Vision Insurance	0	0	0	0	0%	0
01-General Fund	Non-Retirement Employee Benefits	490-5080-40-50-01	Life Insurance	0	0	0	0	0%	0
01-General Fund	Services & Supplies	490-5110-40-51-01	Cellular Phones/Pagers	150	0	0	(150)	-100%	0
01-General Fund	Services & Supplies	490-5170-40-51-01	Telephone	100	0	0	(100)	-100%	0
01-General Fund	Services & Supplies	490-5222-40-52-01	Promotion and Advertising	500	0	0	(500)	-100%	0
01-General Fund	Services & Supplies	490-5362-40-52-01	Special Events	1,000	1,487	1,487	487	49%	1,450
01-General Fund	Services & Supplies	490-5426-40-53-01	First Aid Supplies	50	0	0	(50)	-100%	0
01-General Fund	Services & Supplies	490-5428-40-53-01	Food Supplies	750	971	971	221	30%	1,200
01-General Fund	Services & Supplies	490-5440-40-53-01	Office Supplies	500	0	0	(500)	-100%	500
01-General Fund	Services & Supplies	490-5460-40-53-01	Program Supplies	500	172	500	0	0%	500
01-General Fund	Services & Supplies	490-5560-40-54-01	Membership Dues	0	0	0	0	0%	0
01-General Fund	Services & Supplies	490-5600-40-54-01	Mileage	150	0	0	(150)	-100%	0
01-General Fund	Services & Supplies	490-5605-40-54-01	Staff Conf. & Travel	500	0	0	(500)	-100%	0
01-General Fund	Services & Supplies	490-5610-40-54-01	Personnel Training	500	0	0	(500)	-100%	0
09-Measure K	Part-Time Salaries	490-5010-40-50-09	Part Time Wages	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	490-5020-40-50-09	Payroll Taxes - Employer	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	490-5030-40-50-09	Worker's Comp.	0	0	0	0	0%	0
			<b>Total Revenue</b>	<b>2,500</b>	<b>2,650</b>	<b>2,650</b>	<b>150</b>	<b>6%</b>	<b>3,896</b>
			<b>Total Expenses</b>	<b>15,726</b>	<b>3,035</b>	<b>3,363</b>	<b>(12,363)</b>	<b>-79%</b>	<b>3,650</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(13,226)</b>	<b>(385)</b>	<b>(713)</b>	<b>12,513</b>		<b>246</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
720 - North Vallejo Community Center**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Rents: Use of Facilities/Equipment	720-4300-40-42-01	Building Fees	11,000	7,390	11,000	0	0%	9,402
01-General Fund	Charges for Services	720-4330-40-42-01	Contract Classes Income	11,000	11,639	12,697	1,697	15%	11,429
01-General Fund	Rents: Use of Facilities/Equipment	720-4350-40-42-01	Security Fees	6,600	2,884	6,600	0	0%	3,761
01-General Fund	Full-Time Salaries	720-5000-40-50-01	Full Time Salaries	10,505	19,590	20,370	9,866	94%	28,997
01-General Fund	Part-Time Salaries	720-5010-40-50-01	Part Time Wages	32,293	12,205	32,293	0	0%	14,644
01-General Fund	Non-Retirement Employee Benefits	720-5020-40-50-01	Payroll Taxes - Employer	2,623	1,139	1,234	(1,389)	-53%	1,541
01-General Fund	Non-Retirement Employee Benefits	720-5030-40-50-01	Worker's Comp.	1,278	1,919	1,919	641	50%	2,599
01-General Fund	CalPERS	720-5060-40-50-01	P.E.R.S. - ER	904	2,285	2,475	1,571	174%	4,643
01-General Fund	CalPERS	720-5061-40-50-01	P.E.R.S. Survivor Benefit	4	15	16	13	348%	8
01-General Fund	Non-Retirement Employee Benefits	720-5070-40-50-01	Medical Insurance	740	6,212	6,777	6,037	816%	8,142
01-General Fund	Non-Retirement Employee Benefits	720-5075-40-50-01	Dental Insurance	330	140	153	(177)	-54%	731
01-General Fund	Non-Retirement Employee Benefits	720-5077-40-50-01	Vision Insurance	37	11	12	(24)	-66%	63
01-General Fund	Non-Retirement Employee Benefits	720-5080-40-50-01	Life Insurance	14	21	23	9	61%	37
01-General Fund	Services & Supplies	720-5100-40-51-01	Alarm	800	680	800	0	0%	720
01-General Fund	Services & Supplies	720-5170-40-51-01	Telephone	1,200	1,217	1,217	17	1%	1,400
01-General Fund	Services & Supplies	720-5218-40-52-01	Promotions & Advertising	1,000	0	0	(1,000)	-100%	0
01-General Fund	Services & Supplies	720-5250-40-52-01	Equip Repairs	0	0	0	0	0%	0
01-General Fund	Professional Services	720-5251-40-52-01	Security Guards	6,000	3,402	6,000	0	0%	6,000
01-General Fund	Services & Supplies	720-5282-40-52-01	Maintenance Contracts	1,166	325	1,166	0	0%	400
01-General Fund	Services & Supplies	720-5330-40-52-01	Contract Classes Expense	7,000	6,293	7,000	0	0%	7,700
01-General Fund	Services & Supplies	720-5412-40-53-01	Landscaping & Grounds	500	400	500	0	0%	500
01-General Fund	Services & Supplies	720-5424-40-53-01	Equipment Replacement	0	0	0	0	0%	1,300
01-General Fund	Services & Supplies	720-5426-40-53-01	First Aid Supplies	100	0	100	0	0%	100
01-General Fund	Services & Supplies	720-5436-40-53-01	Janitorial Supplies	3,000	1,755	3,000	0	0%	1,600
01-General Fund	Services & Supplies	720-5440-40-53-01	Office Supplies	500	321	500	0	0%	400
01-General Fund	Services & Supplies	720-5476-40-53-01	Safety Equipment	0	0	0	0	0%	0
01-General Fund	Services & Supplies	720-5498-40-53-01	Uniforms	0	0	0	0	0%	0
01-General Fund	Services & Supplies	720-5600-40-54-01	Mileage	160	0	0	(160)	-100%	150
01-General Fund	Services & Supplies	720-5605-40-54-01	Staff Conf. & Travel	600	0	0	(600)	-100%	600
01-General Fund	Services & Supplies	720-5610-40-54-01	Personnel Training	200	0	0	(200)	-100%	200
09-Measure K	Services & Supplies	720-5140-40-51-09	P.G. & E.	13,000	11,512	13,012	12	0%	13,186
09-Measure K	Services & Supplies	720-5240-40-52-09	Building Maintenance & Repairs	8,675	890	8,675	0	0%	1,200
			<b>Total Revenue</b>	<b>28,600</b>	<b>21,913</b>	<b>30,297</b>	<b>1,697</b>	<b>6%</b>	<b>24,592</b>
			<b>Total Expenses</b>	<b>92,629</b>	<b>70,332</b>	<b>107,243</b>	<b>14,614</b>	<b>16%</b>	<b>96,861</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(64,029)</b>	<b>(48,419)</b>	<b>(76,946)</b>	<b>(12,917)</b>		<b>(72,269)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
721 - South Vallejo Community Center**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Rents: Use of Facilities/Equipment	721-4300-40-42-01	Building Fees	50,000	44,253	50,000	0	0%	45,170
01-General Fund	Charges for Services	721-4330-40-42-01	Contract Classes Income	100	2,266	2,472	2,372	2372%	4,000
01-General Fund	Rents: Use of Facilities/Equipment	721-4350-40-42-01	Security Fees	3,600	3,886	4,386	786	22%	3,700
01-General Fund	Full-Time Salaries	721-5000-40-50-01	Full Time Salaries	10,505	9,382	9,382	(1,123)	-11%	11,307
01-General Fund	Part-Time Salaries	721-5010-40-50-01	Part Time Wages	0	0	0	0	0%	0
01-General Fund	Non-Retirement Employee Benefits	721-5020-40-50-01	Payroll Taxes - Employer	152	107	115	(37)	-24%	164
01-General Fund	Non-Retirement Employee Benefits	721-5030-40-50-01	Worker's Comp.	462	613	613	151	33%	721
01-General Fund	CalPERS	721-5060-40-50-01	P.E.R.S. - ER	904	1,329	1,440	536	59%	1,810
01-General Fund	CalPERS	721-5061-40-50-01	P.E.R.S. Survivor Benefit	4	0	0	(4)	-100%	4
01-General Fund	Non-Retirement Employee Benefits	721-5070-40-50-01	Medical Insurance	740	1,369	1,494	754	102%	4,313
01-General Fund	Non-Retirement Employee Benefits	721-5075-40-50-01	Dental Insurance	330	0	0	(330)	-100%	437
01-General Fund	Non-Retirement Employee Benefits	721-5077-40-50-01	Vision Insurance	37	0	0	(37)	-100%	39
01-General Fund	Non-Retirement Employee Benefits	721-5080-40-50-01	Life Insurance	14	0	0	(14)	-100%	16
01-General Fund	Services & Supplies	721-5100-40-51-01	Alarm	1,100	706	1,100	0	0%	132
01-General Fund	Services & Supplies	721-5110-40-51-01	Cellular Phones/Pagers	0	412	449	449	-100%	456
01-General Fund	Services & Supplies	721-5170-40-51-01	Telephone	1,400	1,122	1,400	0	0%	1,400
01-General Fund	Services & Supplies	721-5218-40-52-01	Promotions & Advertising	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5250-40-52-01	Equipment Repairs	0	0	0	0	0%	0
01-General Fund	Professional Services	721-5251-40-52-01	Security Guards	4,000	2,466	4,000	0	0%	4,000
01-General Fund	Services & Supplies	721-5281-40-52-01	Leased Equipment	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5282-40-52-01	Maintenance Contracts	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5330-40-52-01	Contract Classes Expense	0	19,011	20,739	20,739	-100%	25,000
01-General Fund	Services & Supplies	721-5412-40-53-01	Landscape & Grounds	400	500	500	100	25%	600
01-General Fund	Services & Supplies	721-5426-40-53-01	First Aid Supplies	500	287	500	0	0%	450
01-General Fund	Services & Supplies	721-5436-40-53-01	Janitorial Supplies	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5440-40-53-01	Office Supplies	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5476-40-53-01	Safety Equipment	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5498-40-53-01	Uniforms	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5560-40-54-01	Membership Dues	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5600-40-54-01	Mileage	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5605-40-54-01	Staff Conf. & Travel	0	0	0	0	0%	0
01-General Fund	Services & Supplies	721-5610-40-54-01	Personnel Training	0	0	0	0	0%	0
09-Measure K	Services & Supplies	721-5140-40-51-09	P.G. & E.	18,000	35,415	38,634	20,634	115%	40,566
09-Measure K	Services & Supplies	721-5240-40-52-09	Building Maintenance & Repairs	3,000	1,614	3,000	0	0%	3,000
			<b>Total Revenue</b>	<b>53,700</b>	<b>50,405</b>	<b>56,858</b>	<b>3,158</b>	<b>6%</b>	<b>52,870</b>
			<b>Total Expenses</b>	<b>41,548</b>	<b>74,332</b>	<b>83,367</b>	<b>41,819</b>	<b>101%</b>	<b>94,413</b>
			<b>Excess Revenues (Expenditures)</b>	<b>12,152</b>	<b>(23,927)</b>	<b>(26,509)</b>	<b>(38,661)</b>		<b>(41,543)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
730 - Cunningham Pool**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Charges for Services	730-4330-40-43-01	Contract Class Income	0	3,864	4,344	4,344	-100%	0
01-General Fund	Charges for Services	730-4400-40-43-01	Group Lessons	50,000	60,245	65,245	15,245	30%	53,750
01-General Fund	Charges for Services	730-4407-40-43-01	Private Lessons	8,000	5,309	8,000	0	0%	8,600
01-General Fund	Charges for Services	730-4421-40-43-01	Concessions Revenue	4,000	1,470	4,000	0	0%	4,300
01-General Fund	Charges for Services	730-4430-40-43-01	Program Fees	2,800	4,378	5,378	2,578	92%	3,010
01-General Fund	Charges for Services	730-4435-40-43-01	Special Events	2,100	1,817	2,100	0	0%	2,100
01-General Fund	Charges for Services	730-4440-40-43-01	Entry Fees	55,558	26,539	55,558	0	0%	59,725
01-General Fund	Charges for Services	730-4450-40-43-01	Aquatic Camps	71,556	74,402	79,402	7,846	11%	76,923
01-General Fund	Rents: Use of Facilities/Equipment	730-4460-40-43-01	Facility Rental	103,000	50,877	55,502	(47,498)	-46%	110,725
01-General Fund	Other Revenue	730-4985-40-48-01	Miscellaneous Revenue	0	0	0	0	0%	0
01-General Fund	Full-Time Salaries	730-5000-40-50-01	Full Time Salaries	149,582	142,058	155,086	5,504	4%	153,333
01-General Fund	Part-Time Salaries	730-5010-40-50-01	Part Time Wages	385,000	357,285	385,000	0	0%	444,395
01-General Fund	Non-Retirement Employee Benefits	730-5020-40-50-01	Payroll Taxes - Employer	31,621	23,551	25,514	(6,107)	-19%	36,220
01-General Fund	Non-Retirement Employee Benefits	730-5030-40-50-01	Worker's Comp.	16,245	24,299	24,299	8,054	50%	31,806
01-General Fund	CalPERS	730-5060-40-50-01	P.E.R.S. - ER	27,332	28,313	30,672	3,340	12%	27,200
01-General Fund	CalPERS	730-5061-40-50-01	P.E.R.S. Survivor Benefit	36	131	142	106	294%	36
01-General Fund	Non-Retirement Employee Benefits	730-5070-40-50-01	Medical Insurance	20,583	18,226	19,883	(700)	-3%	22,091
01-General Fund	Non-Retirement Employee Benefits	730-5075-40-50-01	Dental Insurance	1,730	864	943	(787)	-45%	1,861
01-General Fund	Non-Retirement Employee Benefits	730-5077-40-50-01	Vision Insurance	166	80	87	(79)	-48%	175
01-General Fund	Non-Retirement Employee Benefits	730-5080-40-50-01	Life Insurance	144	88	96	(48)	-33%	158
01-General Fund	Services & Supplies	730-5100-40-51-01	Alarm	2,000	1,279	2,000	0	0%	264
01-General Fund	Services & Supplies	730-5110-40-51-01	Cellular Phones/Pagers	900	598	900	0	0%	540
01-General Fund	Services & Supplies	730-5160-40-51-01	Sewer Service	0	0	0	0	0%	0
01-General Fund	Services & Supplies	730-5170-40-51-01	Telephone	4,500	3,118	4,500	0	0%	4,500
01-General Fund	Services & Supplies	730-5218-40-52-01	Promotions & Advertising	1,500	1,538	1,538	38	3%	2,070
01-General Fund	Services & Supplies	730-5240-40-52-01	Building Maintenance & Repairs	0	0	0	0	0%	600
01-General Fund	Computer Services, Software & Equipment	730-5244-40-52-01	Computer Services	210	261	261	51	24%	350
01-General Fund	Services & Supplies	730-5250-40-52-01	Equip Repairs	8,000	51,272	51,272	43,272	541%	71,300
01-General Fund	Services & Supplies	730-5262-40-52-01	Plant Equipment Repairs	8,000	22,873	22,973	14,973	187%	21,000
01-General Fund	Services & Supplies	730-5282-40-52-01	Maintenance Contracts	500	250	500	0	0%	200
01-General Fund	Services & Supplies	730-5283-40-52-01	Misc. Rentals	900	0	900	0	0%	900
01-General Fund	Services & Supplies	730-5330-40-43-01	Contract Classes Expense	0	727	1,127	1,127	-100%	1,380
01-General Fund	Services & Supplies	730-5362-40-52-01	Special Events	500	924	924	424	85%	1,200
01-General Fund	Services & Supplies	730-5400-40-53-01	Awards	500	0	500	0	0%	0
01-General Fund	Services & Supplies	730-5424-40-53-01	Equipment Replacement	0	0	0	0	0%	1,300
01-General Fund	Services & Supplies	730-5426-40-53-01	First Aid Supplies	1,000	669	1,000	0	0%	1,000
01-General Fund	Services & Supplies	730-5428-40-53-01	Concessions Inventory	0	973	1,168	1,168	-100%	2,915
01-General Fund	Services & Supplies	730-5436-40-53-01	Janitorial Supplies	7,000	5,529	7,000	0	0%	9,065
01-General Fund	Services & Supplies	730-5440-40-53-01	Office Supplies	1,000	605	1,000	0	0%	1,150
01-General Fund	Services & Supplies	730-5444-40-53-01	Paint Supplies	250	0	250	0	0%	250
01-General Fund	Services & Supplies	730-5454-40-53-01	Postage	0	0	0	0	0%	0
01-General Fund	Services & Supplies	730-5460-40-53-01	Program Supplies	5,833	4,114	5,833	0	0%	6,708
01-General Fund	Services & Supplies	730-5461-40-53-01	Concessions Inventory Expense	1,750	48	1,750	0	0%	0

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
730 - Cunningham Pool**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Services & Supplies	730-5476-40-53-01	Safety Equipment	3,000	1,780	3,000	0	0%	3,450
01-General Fund	Services & Supplies	730-5482-40-53-01	Small Tools	0	0	0	0	0%	0
01-General Fund	Services & Supplies	730-5498-40-53-01	Uniform Reimbursements	5,000	0	5,000	0	0%	5,750
01-General Fund	Services & Supplies	730-5560-40-54-01	Membership Dues	250	155	250	0	0%	250
01-General Fund	Services & Supplies	730-5600-40-54-01	Mileage	600	383	600	0	0%	600
01-General Fund	Services & Supplies	730-5605-40-54-01	Staff Conf. & Travel	1,500	0	1,500	0	0%	1,500
01-General Fund	Services & Supplies	730-5610-40-54-01	Personnel Training	3,000	1,069	3,000	0	0%	3,900
01-General Fund	Services & Supplies	730-5660-40-54-01	Employee Recruitment	500	261	500	0	0%	650
09-Measure K	Part-Time Salaries	730-5010-40-50-09	Part Time Wages	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	730-5020-40-50-09	Payroll Taxes - Employer	0	0	0	0	0%	0
09-Measure K	Non-Retirement Employee Benefits	730-5030-40-50-09	Worker's Comp.	0	0	0	0	0%	0
09-Measure K	Services & Supplies	730-5140-40-51-09	P.G. & E.	109,629	216,216	256,216	146,586	134%	328,475
01-General Fund	Services & Supplies	730-5141-40-51-01	Tecogen	0	0	0	0	0%	37,715
09-Measure K	Services & Supplies	730-5141-40-51-09	Tecogen	23,000	28,572	33,572	10,572	46%	0
09-Measure K	Services & Supplies	730-5240-40-52-09	Building Maintenance & Repairs	2,000	1,079	2,000	0	0%	2,000
09-Measure K	Services & Supplies	730-5262-40-52-09	Plant Equipment Repairs	0	41	49	49	-100%	3,150
01-General Fund	Services & Supplies	730-5452-40-53-01	Pool Chemical Supplies	0	0	0	0	0%	98,676
09-Measure K	Services & Supplies	730-5452-40-53-09	Pool Chemical Supplies	89,115	67,170	89,115	0	0%	0
							0		
			<b>Total Revenue</b>	<b>297,014</b>	<b>228,902</b>	<b>279,530</b>	<b>(17,484)</b>	<b>-6%</b>	<b>319,133</b>
			<b>Total Expenses</b>	<b>914,376</b>	<b>1,006,398</b>	<b>1,141,918</b>	<b>227,541</b>	<b>25%</b>	<b>1,330,082</b>
			<b>Excess Revenues (Expenditures)</b>	<b>(617,362)</b>	<b>(777,495)</b>	<b>(862,388)</b>	<b>(245,026)</b>		<b>(1,010,949)</b>

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
906 - Capital Improvement Projects**

Fund #	Revenue/ Expense Category	GL Account #	General Ledger Description	FY 25/26 Original Adopted Budget	FY 25/26 Actuals thru 05/31/26	FY 25/26 Year End Projections	FY 25/26 Budget Variance \$	FY 25/26 Budget Variance %	FY 26/27 Draft Final Budget
01-General Fund	Intergovernmental Revenue	906-4221-01-41-01	Impact Fees	0	737,118	737,118	737,118	-100%	0
01-General Fund	Grants	906-4240-40-41-01	Grant Funding	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8021-01-70-01	Amador Complex ADA Phase I and Other Improvements	0	0	0	0	0%	60,000
01-General Fund	Capital Outlay & CIP	906-8022-01-70-01	Pool ADA Restrooms	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8028-01-70-01	Landscape Setterquist	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8029-01-70-01	Landscape South Vallejo	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8051-01-70-01	VCC-Kitchen Remodel	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8055-01-70-01	Data Storage-Archives	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8071-01-70-01	Franklin	0	8,031	8,031	8,031	-100%	0
01-General Fund	Capital Outlay & CIP	906-8076-01-70-01	Richardson-Office Electrical Upgrade	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8080-01-70-01	Franklin Athletic Fields & Community Park	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8093-01-70-01	Blue Rock Springs Block House Improvements	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8094-01-70-01	Blue Rock Springs Trash Receptacles, Benches, Amenities	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8095-01-70-01	Blue Rock Springs Restroom Improvements	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8096-01-70-01	Borges Ranch Irrigation Booster Pump	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8097-01-70-01	Castlewood New ADA Single Use Restrooms	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8098-01-70-01	Castlewood Remodel Existing ADA Restrooms & Showers	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8099-01-70-01	Castlewood Shade Structure for Bleachers	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8100-01-70-01	Children's Wonderland Shade Structures for 2 picnic areas	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8101-01-70-01	Children's Wonderland Park sign	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8102-01-70-01	Children's Wonderland Upgrade Electrical Service	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8103-01-70-01	Dan Foley Acoustic Assessment	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8104-01-70-01	Dan Foley Synthetic Field Replacement	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8105-01-70-01	Dan Foley Bleachers - New Design	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8106-01-70-01	Glen Cove School Fencing/Gates	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8107-01-70-01	Grant Mahony Entrance Landscape	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8108-01-70-01	Grant Mahony Perimeter fence around bldg	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8109-01-70-01	Hann's & Highlands Park ADA Pathway Improvements	0	0	0	0	0%	26,000
01-General Fund	Capital Outlay & CIP	906-8110-01-70-01	Mcintyre Ranch Survey	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8111-01-70-01	Setterquist Landscape	0	0	0	0	0%	0
01-General Fund	Capital Outlay & CIP	906-8113-01-70-01	Sheveland Terrace Playground upgrade	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8022-01-70-09	Pool ADA Restrooms	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8030-01-70-01	Vehicle Purchases	0	0	0	0	0%	45,000
09-Measure K	Capital Outlay & CIP	906-8032-01-70-09	1 Truck - Parks	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8034-01-70-09	Video Security Upgrades	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8084-01-70-09	1 Truck Visitor Services	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8085-01-70-09	Gradall Forklift	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8086-01-70-09	IT Infrastructure Upgrades	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8087-01-70-09	Data Storage - Hard Files/Blue Prints	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8088-01-70-09	Data Storage Archives	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8089-01-70-09	Amador Complex Upgrades Phase 1	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8090-01-70-09	Amador Complex Upgrades Phase 2	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8091-01-70-09	Fencing between parking lot and RR tracks Signs	0	0	0	0	0%	0

**Greater Vallejo Recreation District  
Fiscal Year 2026-2027 Annual Budget  
906 - Capital Improvement Projects**

<b>Fund #</b>	<b>Revenue/ Expense Category</b>	<b>GL Account #</b>	<b>General Ledger Description</b>	<b>FY 25/26 Original Adopted Budget</b>	<b>FY 25/26 Actuals thru 05/31/26</b>	<b>FY 25/26 Year End Projections</b>	<b>FY 25/26 Budget Variance \$</b>	<b>FY 25/26 Budget Variance %</b>	<b>FY 26/27 Draft Final Budget</b>
09-Measure K	Capital Outlay & CIP	906-8092-01-70-09	395 Amador HVAC	0	0	0	0	0%	0
09-Measure K	Capital Outlay & CIP	906-8114-01-70-09	Security Upgrades	0	0	0	0	0%	0
10-Prop. 68 F.S.C. Fund	Grants	906-4240-40-41-10	Grant Funding - CIP	2,000,000	414,056	828,056	(1,171,944)	-59%	5,915,000
10-Prop. 68 F.S.C. Fund	Capital Outlay & CIP	906-5208-01-52-10	Consultant Fees	0	0	0	0	0%	0
10-Prop. 68 F.S.C. Fund	Capital Outlay & CIP	906-8080-01-70-10	Franklin Athletic Fields & Community Park	2,000,000	334,205	543,406	(1,456,595)	-73%	5,915,000
			<b>Total Revenue</b>	<b>2,000,000</b>	<b>1,151,174</b>	<b>1,565,174</b>	<b>(434,826)</b>	<b>-22%</b>	<b>5,915,000</b>
			<b>Total Expenses</b>	<b>2,000,000</b>	<b>342,236</b>	<b>551,437</b>	<b>(1,448,563)</b>	<b>-72%</b>	<b>6,046,000</b>
			<b>Excess Revenues (Expenditures)</b>	<b>0</b>	<b>808,938</b>	<b>1,013,738</b>	<b>1,013,738</b>		<b>(131,000)</b>

**Interim General Manager Report  
July 9, 2026**

**Grants:** As a follow-up to the grant information presented on June 25, 2026, I have provided the list of potential grants, vendor’s cost and deadlines for various grant opportunities. In addition, the district reached out to the City of Vallejo (COV) to identify which grants they would be taking on at no charge to the district. They are currently working with the district for a grant for Wilson Park (SPP). As for the remaining grants, the district will need to determine what grant(s) to go after and who to select for the grant writer.

The district solicited several grant writers to provide estimated costs to on a variety of projects under consideration. We received three quotes, City of Vallejo, California Consulting, and Townsend. Note that the COV will not be charging the district for grant writing as it is partnership between the city and the district.

	<u>California Consulting</u>	<u>Townsend</u>
A. Crest Building (SPP, CRC)	\$12,000	\$10,000
B. Vallejo Community Center (SPP, CRC)	\$12,000	\$ 7,500
C. Norman King Community Center (SPP, CRC)	\$15-18,000	\$ 7,500
D. River Park (SPP)	\$15-18,000	\$ 7,500
E. Carquinez Park (SPP)	\$12,000	\$ 7,500
F. Hanns Park Trails (SPP, RTP)	\$ 5,000	\$ 7,500
G. Wilson Park*	<u>\$ 0.000</u>	<u>\$ 0,000</u>
	<b>\$71 – \$77,000</b>	<b>\$47,500</b>

**\*Note: City of Vallejo Grant Writers:** The City of Vallejo (COV) is currently working with the Greater Vallejo Recreation District on a Wilson Park grant. COV has indicated they would be interested in assisting with two grants, so the district has inquired which other grant the grant writers wish to take on but we have not heard back from them.

**Grant Programs Available:**

- 1) California Strategic Growth Council’s Community Resiliency Center (CRC) Program
  - Planning Grants – final applications are due **September 4, 2026**, at 11:59pm
  - Implementation Grants – final applications due **September 25, 2026**, at 11:59pm

- NOTE: Finalist interviews will take place early **2027**
- 2) Statewide Park Development and Community Revitalization Program (**SPP**)  
Round 5
  - Deadline: Estimated for **Fall 2026**; however, the actual date has yet to be announced.
- 3) The Recreational Trails Program (**RTP**)
  - Deadline: Estimated for **Fall 2026**; however, the actual date has yet to be announced.
  - Typically falls either on the same day as the SPP deadline, or one day after (SPP & RTP share the same funding agency).

**Vallejo Parent Nursey School Building – 500 Amador:** The Vallejo Parent Nursery School has completed their move-out process and returned the facility keys to GVRD. VPNS previously occupied the building under a lease agreement that included responsibility for the use of the facility. With VPNS now vacated, the facility is fully under GVRD management. Groups have expressed interest in renting the facility, they have contacted GVRD seeking updates on the building availability. Staff are currently reviewing the operational cost for utilities, maintenance, and fire sprinklers inspections.

**Measure P Grant:** The Greater Vallejo Recreation District has been awarded by the City of Vallejo Measure P funds in the amount of \$300,000. These funds will be used to address youth and teen programs/events over the next year. The City of Vallejo city council has asked that a quarterly report be made regarding the participation, finances, and success of the program.

**Board Retreat:** The district has received two proposals for the upcoming Board Retreat. We are waiting on Baker Tilly and Raftelis proposals. As soon as we hear from them, dates for the Board Retreat will be determined.

**Policies and Procedures:** The Policies and Procedures Consultants have set forth the following process for review of the district policies. The scope of work will be completed in three phases and completed by October 2026. Those phases will be:

**Phase 1 – Information Gathering:**

- Review the District's existing policies and procedures, including but not limited to the policy manual, board policies, records management practices, and standalone policies and procedures.
- Identify key members of the Board and management leadership to participate in listening sessions and provide feedback on current policies, operational challenges, and recommended changes.
- Identify applicable statutes, regulations, and policy requirements relevant to public agencies, including any policies that may be missing, outdated, or noncompliant.
- Gather comparative information from similar agencies and neighboring communities to benchmark policy frameworks and operational practices.

**Phase 2 – Review, Analysis, and Benchmarking:**

- Meet with key Board members and agency staff to identify priority issues, compliance gaps, and opportunities for policy updates.
- Evaluate current formal and informal policies, procedures, and operational practices.
- Assess which policies are outdated, incomplete, missing, or difficult to implement effectively.
- Identify opportunities to establish or improve policies, procedures, and programs that will strengthen District operations and better serve the community.

**Phase 3 – Policy Development and Implementation Recommendations:**

- Present relevant best practices and emerging industry trends.
- Establish criteria and guiding principles for policy development and revision.
- Develop draft policies and procedures for District review and consideration.
- Prepare a report with findings, recommendations, and implementation strategies aligned with District goals and priorities.
- Collaborate with management staff to support policy integration and implementation planning.

**Timeline:** The project team will begin work in June 2026, with final deliverables anticipated by October 2026.