MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: February 18, 2016

RE: February 25, 2016 - 7:00 pm

PLEASE NOTE: Board Chair Zac Shess will not be in attendance as well as the General Manager. Accounting Supervisor Mark Blair will be facilitating the board meeting.

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: February 18, 2016

RE: February 25, 2016 Board Meeting

Consent Calendar (ACTION)

a. To Approve Bills to be Paid
b. To Approve Minutes of December 10 and December 22, 2015

Check	Date	Vendor No	Vendor Name	Amount	Voucher
22389	02/25/2016	AmerSta	American Stage Tours	1,815.00	000000
22390	02/25/2016	Antai	Antai Solutions LLC	8,324.00	000000
22391	02/25/2016	ATT3	ATT CALNET 2	266.72	000000
22392	02/25/2016	BillAce	Bill's Ace Hardware	62.46	000000
22393	02/25/2016	CCSNP	Contra Costa Senior Nutrition	2,005.00	000000
22394	02/25/2016	CGSgym	CGS Gymnastic Services, Inc	486.00	000000
22395	02/25/2016	CintCorp	Cintas Corp # 185	97.68	000000
22396	02/25/2016	CommPool	Commercial Pool Systems, Inc.	848.20	000000
22397	02/25/2016	DelDen	Preferred Benefit	3,497.20	000000
22398	02/25/2016	Denelect	Denalect Alarm Company	178.20	000000
22399	02/25/2016	FranTx	Franchise Tax Board	105.00	000000
22400	02/25/2016	GasAnd	Andrea Gaspari	760.50	000000
22401	02/25/2016	HurdAss	Hurd & Associates	7,140.00	000000
22402	02/25/2016	KaisFou	File #73029 Kaiser Foundation Health Plan	26,414.65	000000
22403	02/25/2016	KiddCur	Law Office of Curtis S. Kidder	2,754.00	000000
22404	02/25/2016	Legal S	Legal Shield	47.85	000000
22405	02/25/2016	LeviJul	Julie Levin	42.00	000000
22406	02/25/2016	LincEqu	Lincoln Aquatics	189.56	000000
22407	02/25/2016	McInerne	McInerney & Dillon	1,115.00	000000
22408	02/25/2016	MillSta	Miller Starr Regalia	13,379.00	000000
22409	02/25/2016	MJStudio	Bruce Jackson MJ Studios	259.00	000000
22410	02/25/2016	ParkSB	Parker South Bay	67.50	000000
22411	02/25/2016	PERS	CalPERS	15,770.52	000000
22412	02/25/2016	PhSen	Pleasant Hill Seniors Club	150.00	000000
22413	02/25/2016	PleaHill	Pleasant Hill Rec & Park Distr	136,566.77	000000
22414	02/25/2016	Republic	Republic Services #210	2,256.37	000000
22415	02/25/2016	RotoRoot	Roto-Rooter Sewer Service	419.50	000000
22416	02/25/2016	Spanish	Spanish 4 Children	984.00	000000
22417	02/25/2016	Standard	Standard Insurance Company	1,559.41	000000
22418	02/25/2016	Travel	Travel Center, Trust Account	750.00	000000
22419	02/25/2016	UNIVAR	UNIVAR USA Inc	453.75	000000
22420	02/25/2016	USBank	U.S. Bank	2,270.86	000000
22421	02/25/2016	VSP	Preferred Benefit	61.80	000000
22422	02/25/2016	WhitCas	Casey White	440.00	000000
22423	02/25/2016	WoodSus	Susan Wood	500.00	000000
			CHECK TOTAL:	**$232,037.50**	

Board of Directors Meeting Minutes
December 10, 2015
DRAFT

The December 10, 2015 meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Chair Bonato at 7:00 p.m. in the Conference Room at the Administrative Office.

PLEDGE OF ALLEGIANCE
Board Member Shess led the Pledge of Allegiance.

ROLL CALL
BOARD PRESENT Bonato, Shess, Donaghu, Sterrett, Glover

STAFF PRESENT: Berggren, Young, Miller, Thoits, Cotruvo, Bradley, Kubota, Hunn, Luke, Riley

PUBLIC COMMENT
Kim Brandt, resident of Pleasant Hill, submitted the remaining signatures for the Oak Park property petition to the Board. Brandt commented that the support of the property negotiations from both inside and outside the community has grown to 2000 people.

EX-OFFICIO MEMBER REPORT, ALLIE NACCARA – COLLEGE PARK HIGH SCHOOL
Ex-Officio Naccara gave the following report:

Teen Council news:
- The Council is excited about the Oak Park property negotiations.
- Both Breakfast with Santa and the Holiday Festival District events were very successful.
- The Council will be hosting a Holiday Party on December 18, 2015 at the Teen Center.

College Park news:
- Tomorrow and Saturday there will be a candlelight concert at College Park.
- Progress reports will be distributed this Friday.
- There will be financial aid presentations at the school all this week.
- College Park is currently holding two food drives, a toy drive and a coin drive for charities.
- The PTSA will be holding a Holiday Outreach fundraiser.
- Next week is the Winter Spirit week.
- The Teacher of the Year nominations are due.

REPORT ON RODGERS RANCH RAINWATER PROJECT
Rodgers Ranch representative Jim Bonato was present to report to the Board on the rainwater project. He recognized the Rotary Club Members also present at the meeting and commented that the project is being organized by Rotarian Ann Baker. Rodgers Ranch representative Marion Woodard was also present. She reported that the goal of the project is to have a rain barrel at each household in Pleasant Hill. Woodard reported that there will be an event/workshop regarding the project at the ranch on January 17, 2016. District staff commented that the District will help publize the event.

Board Member Donaghu asked how big the storage containers are. Woodard said they are usually 55 gallon drums which are inexpensive and easy to acquire.

The Board thanked the Rodgers Ranch representatives for attending the meeting, and for their report.

OUTGOING CHAIR COMMENTS AND BOARD/COMMITTEE APPRECIATION

Board Chair Bonato thanked the Board and District staff for all their hard work during the past year. She specifically acknowledged the work completed on the District's budget, bond rating, staff appreciations, salary adjustments, the over sight working group, program development, and partnerships with the community. Bonato also acknowledged all the Board Committees' work completed through out the year, and thanked the General Manager for his leadership.

RECOGNITION OF NEW BOARD OFFICERS AND INTRODUCTION OF FAMILIES AND GUESTS BY BOARD OF DIRECTORS

a. **Chair – Zac Shess**
b. **Vice Chair – Dennis Donaghu**
c. **Secretary – Bobby Glover**

Incoming Chair Shess introduced his wife Debbie, his two sons, Cole and Jackson, and his neighbors. Incoming Vice Chair Donaghu introduced his wife Faye. Out going Chair Bonato introduced her daughter Emily and her husband Jim.

PRESENTATION TO HONOR BOARD CHAIR SANDRA BONATO FOR 2015

Incoming Chair Shess presented Bonato with a gavel plaque in appreciation of her leadership over the past year. Shess thanked Bonato for her year of leadership.

CONSENT CALENDAR (ACTION)

a. **To Approve Bills to be Paid**
b. **To Approve Minutes of September 10, 2015**

Upon motion of Board Members Donaghu & Bonato the Board approved the Consent Calendar.

REPORTS AND TO SET BOARD COMMITTEE MEETING DATES

a. **Land and Facility Development Committee**
b. **Personnel Committee**
c. **Budget & Finance Committee**
d. **Program Committee**

Land and Facility Development Committee: Nothing to report.
Personnel Committee: Nothing to report.
Budget & Finance Committee: Board Member Bonato reported that she had met with a grant writing service. She would like to have this item agendized for a future Board Meeting.
Program Committee: Board Member Donaghu reported that the latest issue of the Spotlight has been completed and distributed.

Board Chair Shess commented that the Board Members new committee assignments will be agendized for the next Board Meeting.

TO SET A DATE FOR THE ANNUAL BOARD STUDY SESSION

The date for the Board Study Session was set for Tuesday January 26, 2016 at 8:00 a.m.

BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF

Shess made the following announcements/questions:

- He read the General Manager's retirement announcement to the Board. The Board Members each thanked the General Manager for his District support over the years, and commented that he will be hard to replace.
- He commented that the Holiday Festival was a great event last night.

Sterrett made the following announcements/questions:

- She also commented that the Holiday Festival was great. She specifically thanked Christie Tomlinson for her performance from her class.
- She announced that CSDA will be holding a workshop in Martinez.

Donaghu made the following announcements/questions:

- He commented that there will not be a Chamber Meeting in December or January.

Bonato made the following announcements/questions:

- She attended the Senior Trip Meeting, and feels that the fee changes issue has been resolved.
- She commented that the Holiday Festival was a great event last night.
- She wished everyone Happy Holidays.

STAFF ANNOUNCEMENTS

The General Manager made the following announcements:

- He reminded the Board about the special meeting Board Meeting on December 22, 2015 at 3:00 p.m.

ADJOURNMENT

Board Chair Shess adjourned the meeting at 8:23 p.m.

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Robert B. Berggren, Clerk of the Board

Board of Directors Special Meeting Minutes
December 22, 2015
DRAFT

The December 22, 2015 Special Board Meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Chair Zac Shess at 3:00 p.m. in the Conference Room at the Administration Office.

PLEDGE OF ALLEGIANCE
Board Member Donaghu led the Pledge of Allegiance.

ROLL CALL
BOARD PRESENT: Shess, Donaghu, Sterrett, Bonato, Glover

STAFF PRESENT: Berggren, Young

PUBLIC COMMENT
None

TO CONSIDER SELECTION OF COMMUNITY SERVICE AWARD AND BOARD APPRECIATION AWARD RECIPIENTS (ACTION)
The General Manager reported that staff is recommending the Monument Crisis Center for the Community Service Award and Land Home Financial for the Board Appreciation Award.

The Board requested a more specific write-up for the Monument Crisis Center highlighting all they do for the community.

Upon motion of Board Members Donaghu & Bonato the Board approved the Monument Crisis Center for the Community Service Award, Land Home Financial for the Board Appreciation Award and Ex-Officio Allie Naccara for the Teen of the Year Award.

The Board and Staff adjourned to a Closed Session at 3:13 p.m. to discuss:
CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Pursuant to California Government Code Section 54956.8
Assessor's Parcel Number: 149-130-020 to 24, 030 and 149-230-005 008
Agency Negotiator: Bob Berggren, General Manager
Seller: Contra Costa County Flood Control and Contra Costa County Public Works
Regarding: Price and terms of payment

The regular Board Meeting reconvened at 5:15 p.m. at which point Board Chair Shess reported that the Board had met in Closed Session that no decision was made at this time, and that the Board gave direction to legal counsel on the matter.

DISCUSSION OF ISSUES RELATED TO THE POSSIBLE ACQUISITION OF CONTRA COSTA COUNTY SURPLUS PROPERTY LOCATED AT 1700 OAK PARK BOULEVARD (ASSESSOR PARCEL NUMBERS 149-230-005, 149-230-008)
Board Chair Shess explained that this item was placed on the agenda to discuss items outside of pricing and terms.

There was no discussion on this item.

TO CONSIDER RETAINING THE FIRM OF MILLER STARR REGALIA FOR LEGAL SERVICES (ACTION)

The General Manager reported that the firm of Miller Starr Regalia had been interviewed by staff for Property Negotiation relations. He commented that staff is recommending to retain the firm.

Upon motion of Board Members Bonato & Donaghu the Board approved to retain the services of the firm Miller Starr Regalia for legal services proposed and to include a professional service agreement by District Counsel.

ADJOURNMENT

Board Chair Shess adjourned the meeting at 5:27 p.m.

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Robert B. Berggren, Clerk of the Board

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: February 18, 2016

RE: February 25, 2016 Board Meeting

Report on the Swimming Pool Temperature at Pleasant Hill Middle School Pool

There was concern by some of the lap swimmers at the Pleasant Hill Middle School Pool that the temperature is too cold for the fitness class. Aquatics Supervisor Korey Riley has provided a report and will be at the February 25 Board Meeting to give a full report and answer any questions.

Pleasant Hill Recreation and Park District

Memo

To: Robert B. Berggren, General Manager

From: Korey Riley, Aquatics Supervisor II

Date: February 19, 2016

Re: Report on Education Center Pool Temperature

Starting in late November 2015, we began to receive some feedback from the high school aged participants (water polo, swim team), that the water was too warm. In January 2016 we continued to receive feedback that the water was too warm and began making adjustments to the heater, while trying to determine why the controller was not displaying an accurate temperature. Pool Maintenance Worker Joey David met with Steve Dunn of Commercial Pool Systems (CPS) about the pool temperature in mid-January. Per Steve, the temperature probes rarely go bad and Steve himself had not seen one fail yet, however we did order a new temperature probe.

There has always been a difference in the temperature displayed on the chemical controller and the heater, even at PH Aquatic Park, with the heater showing a temperature that is higher than the actual water temperature (as noted by the controller). We have not been able to establish a numeric relationship between the heater temperature and controller temperature. If we want to change the water temperature, we adjust the heater set point and then monitor how the temperature changes on the controller.

As of mid-January we knew the water was warmer than it was displaying on the controller. When we adjusted the heater set point to lower the temperature, the water cooled more than we wanted it. Due to the failed temperature probe, we cannot be certain of the lowest temperature, but believe it was 76-77 degrees. At the height, we believe the pool temperature was 84-86 degrees. Had we more slowly dropped the temperature to 81 degrees, the change in temperature would have been less noticeable to swimmers, but we still had not received the new temperature probe and had no way of knowing that the adjustments to the heater would lower the temperature that much.

We have since replaced the temperature probe and the heater is set to a temperature of 81 degrees, with the pool temperature in the 80-82 range. Just like the thermostat in your home, with the set point at 81 degrees, the heater will turn on when the temperature reaches 80 degrees and turn off when the temperature reaches 82 degrees. The pool heater is similar to your home heater/thermostat in two other ways:

- The temperature you feel in the different rooms is going to vary based on their position compared to the heater and the heater vents, as well your position relative to the heater vents. Based on the circulation of the water in the pool, there may be pockets of cooler or warmer water. If you are standing over a return line and the heater is on, you are going to feel warmer water.
- The thermostat can only read the temperature from one location.

The water temperature of 81 was selected based on the industry standard for the most efficient use of pool chemicals (public health, safety and cost), long term health and maintenance of the pool equipment and acceptable temperature ranges established by the governing bodies of the different aquatics sports using the pool (see the table on the right).

Governing Body	Recommended Temperature
USA Swimming	78-82
USA Water Polo	78-82
FINA (competition)	77-80.6
US Water Fitness Association*	78-82

* US Water Fitness Association lists different temperatures based on the type of water aerobics (arthritis, pre-natal, etc.). Temperature listed above is their recommendation for general water aerobics classes. They also include a note that high aerobic activity in high temperature water can be dangerous.

Several factors are going to influence how warm the water feels when you enter the pool, including the pool temperature, the outside temperature/weather, your own body temperature and your level of activity when you are in the pool.

I surveyed some of the surrounding public pools to find out where they keep the water temperature.

Agency	Temperature
City of Benicia	We are set for 80 degrees, but I try to avoid giving people an exact number because there can be variation. We usually tell people that it's around 80 degrees, give or take a degree.
City of Concord	Pool Temp is between 79-81 degrees, although with the new boilers we are far more consistently at 80 degrees then we were in the past.
City of Martinez	We try to maintain the water at 82 degrees but remember, we are right on the Carquinez Strait, so it's always cold and windy our way. I get complaints it's too cold when the water is 83 or 84 degrees in the summer. There are plenty days when we set our pool temp to 82 degrees and the water registers at 80.
City of San Ramon	We maintain the pool temperature set point on the heaters at 82 degrees. We typically lose a degree or two on the way to the pool, leaving the actual water temp around 80 degrees.
City of Walnut Creek	Our goal is to keep the 50 meter pool consistent at 80 degrees. It sometimes fluctuates with weather. Because all three pools are on the same filtration & heating system the diving well tends to be 3-4 degrees warmer than the 50 meter. Currently all of our water exercise classes are held in the diving well.

Below find a more detailed history outlining the temperature feedback and our response from participants at the Education Center Pool.

11/30/15: Feedback from Lamorinda Water Polo, Mt. Diablo Dolphins and an employee participating in lap swim that the water has been too warm the last couple of weeks.

12/8/15: Feedback from lap swimmers and Academy water polo players/coach that temperature is too warm. Log book has temperature ranging from 80.6 in the morning to 79.3 in the evening.

1/4/16: High school preseason group complains that pool is too hot. Controller reads 79.5.

1/6/16: Joey replaced an igniter in the heater that failed that morning.

1/8/16: Talli swam at 6am lap swim. One of the regular lap swimmers left after 10 minutes because the water was so warm. Based on her experience, the pool was 84 or more. Talli left a note for Joey in the log book regarding the temperature. Log book from the early morning check shows a temperature from the controller of 80.0. Joey installed a thermometer in the gutter which also reads 80.0. Korey instructed Joey to turn the heater down 1 degree. Controller reading went from 79.7 to 78.9 after heater adjustment.

1/11/16
Joey replaced the pH probes due to problems maintaining consistent pH.
Korey received email from Bonnie Brookhart (MWF morning water aerobics) that water was colder than normal. Log book shows temperatures of 77.7 to 79.5.

1/12/16
Continued to experience pH control issues, even with new probes.

1/13/16
Due to continued issues with pH control, and new issues with ORP, Joey took the Training Pool controller and installed it at the Ed Center.
Joey installed new float valves in the Ed Center pit. The float valves control water flow from the pool to the pit. The controller read 78.5, but Joey said the temperature felt more like 80 and was ok. Note, Joey was sitting, not working out and his experience in the water was an indicator that there was definitely a problem with the temperature probe controller display.
Korey received a follow up email from Bonnie Brookhart that the temperature was much better today Log book has a temperature of 78.9 recorded for the same time period.

1/15/16
Joey met Steve Dunn of CPS onsite to investigate the pH control issues. Joey also discussed with Steve the temperature feedback/issues. Joey ordered a new temperature probe from CPS at this time. Pool Temperature from the controller at 9:45am is 79.1. At 3:45pm the recorded temperature (from the heater) is 84.5. The temperature was recorded from the heater because we continued to experience controller issues and Joey had unplugged the controller because he was working on it. The controller was left unplugged all weekend to prevent any chemical overfeeds. The heater was left on and turns on/off independent of the controller.

Joey noted steam coming off the pool at approximately 4:00pm. The weather was sunny and warm all day on 1/15, so the steam is unusual for those conditions. Joey remembers the heater was firing about the time the 84.5 temperature was recorded. Based on these conditions (steam in the sun, heater firing, high heater reading) Joey turned the heater set point down two degrees.

1/19/16
Due to the continued unreliability of the controller, we directed lifeguards during their pool check to record the pool temperature from the heater instead of the controller. Since we know at this point that the water is warmer than the controller is showing, we feel recording the heater temperature will more closely reflect the actual temperature. The controller shows a temperature of 73 to 74. Log book has temperature of 80 to 81.8 recorded from the heater.

1/20/16
Lifeguards have not all seen the message from 1/19 about recording temperature from the heater and the log book shows inconsistent temperatures, ranging from 81 from the heater down to 71.7 from the controller. When the heater has been turned off in the past due to maintenance/repair, we have not experienced this drastic of a temperature change in one day, so we know that the difference is based on what reading the lifeguards are recording in the log book.

1/21/16
Joey tested the pool temperature using a thermometer inside the pool (not the gutter); result is 80. Log book shows temperatures 80 to 81.

1/22/16
Joey participated in the morning water aerobics class, with a thermometer. Students report the water is cold. Joey tested the water from multiple spots around the pool while in the water and got 80.2 to 80.8 from his thermometer. Korey received 3 emails from Friday morning students regarding the cold water temperature. (Sandi Bailey, Phyllis Cosentino & Elke Custred). Korey also received three phone calls from evening water aerobics students regarding the cold temperature. Log book shows temperature of 80.7 to 82.

1/25/16
Due to customer feedback from 1/22, Korey instructed Joey to turn the heater up one degree. The log book shows temperatures ranging from 80.9 (at 5:35am) to 83.0 (at 3:15pm) and 73.5 (at 6:45pm, temperature read from controller, not heater).
Korey and Board received email from Judy Wilson (MWF water aerobics) about the cold water temperature.

1/27/16
Korey received an email from Christine Puckett about the cold temperature during evening water aerobics. Korey and Board received a follow-up email from Judy Wilson that the temperature is better, but still cold. Log book shows temperatures of 82.8 to -83.1.

1/28/16
The log book shows temperatures ranging from 81.5 to 82.5. Lifeguard noted feedback from the morning water aerobics class that the pool is still cold.

Korey received an email from Staci Lindsay (District employee) that lap swimmers have been complaining about the low temperature and not getting warm by the end of swimming. Many don't believe the temperature is above 80 but in the high 70s. Staci tends to believe them because they have been swimming it the pool for a long time and that part of the problem is that the temperature was dropped too rapidly instead of weaning them to a gradually lower temperature.

1/29/16
Joey turns the heater up one degree per Korey. Heater is now set to 84. Log book has temperature readings of 82.6 to 83.6.

1/31/16
Korey receives an email from Phyllis Cosentino that the water is warmer, but still too cold. The classes' floating thermometer reads 79. The pool going in the right direction but is still cold.

2/1/16
Korey and Board receive an email from Judy Wilson that the water was much better (and students were smiling in class that day). Korey received similar emails from Phyllis Cosentino and Elke Custred.

2/2/16
Korey received an email from Sue Smith that the water has been cold for evening water aerobics.

2/3/16
Korey received a follow-up email from Sue Smith that last night's class was much warmer.
Korey sent the attached email to water aerobics students and lap swimmers regarding pool temperature and received the following emails in response:

- Connie Foote (evening water aerobics): water is better than 2 weeks ago, but still slightly nippy
- Cindy Handlin (evening water aerobics): water was better last evening (2/2)
- Debra Christofides (MWF water aerobics): I have been reading the emails regarding the water temperature for the PH pool. While I am not as sensitive to the cold water as others, I do appreciate your efforts to bring the water up to a nice 81 degrees... especially with these cold mornings! Bryce and Joey are saints for listening to all the ladies' "comments" on water temp.
- Judie Cunan (MWF water aerobics): Thank you so much for becoming aware of the uncomfortably cold water temperature for the early morning water aerobics class.....and doing something about it. I have attended this class for over 10 years and was about to quit because my 78 year old bones weren't warming up until the middle of the afternoon on class days. So I greatly appreciate the warmer water temperature.
- Jeff MacDonald (lap swimmer) Darn, I was liking it but I know I'm out numbered. :(I've signed up to swim Sharkfest August 13th. First time. The colder the better to get me ready.

2/4/16
Joey replaced the temperature probe on the controller. With the new temperature probe, the controller reading immediately changed from the low 70s to the low 80s. The temperature displayed on the controller is now correct and lifeguards are instructed to use the controller temperature with the daily check. Log book shows temperatures of 81.8 to 83.7.

2/5/16

The log book shows a temperature of 81.8 at 5:40am. Joey removed thermometers from the pool that had been installed during the last couple of months (one in the gutter at the shallow end and the other attached to the lane line between lanes 6 & 7). Joey had installed the thermometers to assist in determining the actual temperature during the heater/controller display issues, but per Code, we are not allowed to have floating items like thermometers or chlorinators in a commercial pool.

2/10/16
Log book shows temperatures of 81.6 to 82.7 from the controller.
Lifeguards noted water was cold when they did their check before the 6am program, cold/sun at 8am and sunny at 12:45.

2/11/16
Log book shows temperatures of 82 to 82.2.

2/12/16
Log book shows temperatures of 82 to 82.2.

2/16/16
Log book shows temperatures of 81.5 to 82.4. Talli swam at 7pm and reported the water felt like 82, matching the controller reading. There was no chill when she got in the water.

2/17/16
Log book shows temperatures of 81.6 to 82.0

2/18/16
Log book shows temperature of 82.0 at 8:20am

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: February 18, 2016

RE: February 25, 2016 Board Meeting

Update on the Storage Facility at Pleasant Oaks Park

Recently, the storage facility plans for Pleasant Oaks Park went in front of the Planning Commission on January 26, 2016. Recreation and Parks Manager Lance Hurtado was present and will give the Board of Directors an update and report on the results of the Planning Commission Meeting.

recycled paper

City of Pleasant Hill

PLEASANT HILL REC. & PARK DISTRICT
FEB - 1 2016
RECEIVED

January 27, 2016

Robert Booth
112 Hawthorne Drive
Pleasant Hill, CA 94523

Re: Use Permit and Development Plan Permit PLN 15-0069 at 0 Santa Barbara Road – Pleasant Hill Baseball Association (PHBA) New Utility Building

Dear Mr. Booth,

On January 26, 2016, the Planning Commission continued your request for Use Permit and Development Plan Permit PLN 15-0069 (to a date uncertain) pending the submittal of revised plans/information that address the Commission's comments/direction below. In addition, the Commission considered public comment from four adjacent residents and considered design/siting comments provided by the Architectural Review Commission at three separate study sessions (June 18, 2015, November 5, 2015 and December 17, 2015).

Feedback from the Planning Commission includes, but is not limited to, providing revised plans/information to address the following:

(1) Further consideration/exploration of the following on-site locations: (a) alternative site(s) no. 5 and/or 6, (b) the playground area southwest of the snack shack facility, and/or (c) reorganization/expansion of the existing snack shack facility.

In addition, the Commission requested that PHBA explore the potential of a long-term lease at an off-site facility such as the Pleasant Hill Middle School site (where PHBA's three temporary storage facilities are currently located).

(2) Siting of the building is also encouraged to minimize (or preferably eliminate) the potential loss of parking spaces designated for public use. Also, the proposed plans shall be in compliance with ADA parking/access standards.

Note: *In addition to revised plans and other applicable information, please provide 8" x 10" photos of all proposed locations.*

If you have any questions or concerns, please contact me at (925) 671-5206.

Sincerely,

Jeff Olsen
Associate Planner

Attachment
CC: Bob Berggren, 147 Gregory Lane, Pleasant Hill, CA 94523

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: February 18, 2016

RE: February 25, 2016 Board Meeting

Report from the Business Strategic Plan Committee (OWG)

Enclosed in your packet is information on the Business Strategic Plan Committee.

Feb 16, 2016

To: Bob Berggren

From: Mark Blair

The Oversight Working Group (OWG) is comprised of Board Members Zac Shess, and Sandy Bonato (currently on leave from this committee) and staff members Carrie Miller, Kendra Luke, Korey Riley, Tina Young, Tom Bradley and I. The OWG was formed to implement the recommendations listed in the business plan prepared for the District by RJM in late 2012.

One of the items from the business plan was to adopt Board approved cost recovery levels to be used for program pricing purposes. The cost recovery model is based on ranking each program on a sliding 1 to 5 scale. 1 being programs with a complete or highly skewed community benefit, on which, little to no fee reimbursement for the expenses involved is expected. At the other end of the spectrum are programs ranked as a 5 that have a complete or highly skewed individual benefit. The expectation would be for these programs to be the most profitable of those being offered by the District. I have attached the definitions the OWG has developed for us to assign our rank value to each program.

At the conclusion of each Spotlight, Supervisors complete a Cost Recovery Worksheet (copy attached). Each member of the OWG ranks every program individually and then we calculate the group average rank. This individual member ranking is performed without seeing the actual $ results of the program as it was thought the results might influence the rank assigned.

We have completed our review and ranking of the programs listed in the Winter/Spring 2015 and the Spring/Summer 2015 Spotlight. Schedules reflecting this ranking and the financial results of the programs involved are attached.

We will soon begin our individual and group ranking process on the programs included in the Fall/Winter Spotlight. When completed we will have a full year's worth of programming reviewed and ranked. At this point, the OWG will develop recommended cost recovery levels for each rank level that can be reviewed with the Board for their input and final approval.

The OWG felt it would be beneficial to give the Board an update on our progress and allow them to comment or ask any questions on these results. Additionally, we would like the Board to be informed of the process and receive any input on their desired modification prior to our completion.

Pleasant Hill Recreation & Park District

Strategic Business Plan Report to the Board of Directors – 2/16/15

RECREATION GOALS	Target Completion	Accountable Party	Est. Cost
1. Evaluate opportunities for developing partnerships with businesses and non-profit organizations that utilize District space to provide new and unique services to the general public. Partnerships to be targeted in the next 24 months would include but are not limited to:	Now thru June 2017	Kendra (KL)	$0, staff time
a. Investigate partnerships with health care providers & non-profit organizations to create/host programs to reduce obesity and improve health and fitness		Lance (LH)	$0, staff time
b. Explore corporate naming/sponsorships to help alleviate costs of installing new pathways at PH Park and other District parks	See status below for par course ideas. Fall 2016	Holly (HF)/Tom (TB)	$8-$10,000 sponsorship
c. Reach out to these groups for renting District space for company picnics, help with group park improvement days, development of special events to support local businesses	November 2015	Ryan (RH)	Marketing material cost
Status: • 6/1/15 LH found out Intramural sports has been approved in all of the MDUSD middle schools and is looking into a partnership. • 6/1/15 TB and HF looking into a Kaiser Grant where they would put in an outdoor gym/par course for sponsorship along the walkways. • "Adopt-A-Highway" type- with concrete contractors-allow them to do a portion-in their best work with a plaque stuck in the concrete basically advertising who did the work so park customers can see their work rather than photos on their websites (would cost the district minimal, we would have parameters like color, width of concrete path and depth-but stamping designs are up to them). • 6/1/15: RH and TB discussing park clean up days needed throughout the year (ex. Clean the creek in WC). Once determined can contact our regular use rentals and nonprofits to try and get volunteers.			
2. Develop recreation management policies and evaluation criteria including:		Mark (MB)	
a. Establish Board approved targeted cost recovery expectations for all programming (i.e., based on the derived benefit being determined to range from a mostly community benefit to a mostly individual benefit)	TBD as this requires Board input.		$0, staff time
b. Establish review processes that generate quantifiable measurement results for all programming activities (e.g. utilizing enrollment numbers, revenue generation and community/individual benefit considerations)	Currently being done for all programming at the conclusion of each Spotlight.		$0, staff time
c. Utilize the review results to expand programs that meet or exceed expectations and eliminate programming that fails to meet minimum	Will occur after Board determines		$0, staff time

expectations	target levels.		

Status:

- After discussion by the OWG at the 1/8/15 meeting, it was decided that current cost recovery levels must be identified prior to establishing future target levels. On 1/12/15, an e-mail request was sent to each recreation supervisor requesting they calculate existing cost recovery levels for their top 5 programs (either based on revenue generation or participant numbers) using the data from our most recent year-end (Jun 30, 2014). This information was returned to MB.
- 6/1/15 Supervisors were asked to complete a cost recovery worksheet for their 5 top activities (based on revenue generated or participants) using variable costs from the fiscal year ended Jun 30, 2014. The Supervisor and MB reviewed the cost recovery results and each activity was ranked 1 to 5 (1 being a highly community benefiting activity and 5 being a highly individual benefitting activity). The results were summarized both by Supervisor and by Ranking and reviewed at the May 7, 2015 OWG meeting. Purpose of this initial review was to obtain an indication of what current actual recovery levels were being achieved before seeking the Board approved recovery levels stated in Rec Goal #2.
- MB requested each Supervisor to complete cost recovery worksheets for all activities listed in the 2015 Win/Spr Spotlight. These completed worksheets are expected in early Jun and their summarized results will be available for review at an OWG meeting in late Jul 2015.
- Once sufficient review has been accomplished, the OWG will determine recommended cost recovery levels for all programming for each category to be presented to the Board for their review and approval. When approved, these recovery levels will be distributed to staff for setting pricing and establishing financial expectations of future programming.
- As of 2/10/16 the OWG has reviewed and ranked programming that was listed in the Winter/Spring 2015, and Spring/Summer 2015 Spotlights. It is anticipated that the programming from the Fall/Winter 2015 will be reviewed at the Mar 2016 OWG meeting. This will then represent a review and ranking for a full year of programming. From this review, the OWG will develop recommendations for cost recovery expectations for each rank level of the pyramid. These recommendations will be presented to the Board for their review and approval. Once approved, these recovery expectations will be given to staff for implementation in setting pricing levels targeted to obtain the desired recovery value.

3. Increase net income by 10% in revenue generating programs & facility/park rentals and 3% in subsidized/supported programs in the 1st year by the following:	MB provided needed profit level increases to staff for net income (loss) from the 6/30/14 fiscal year. The 15/16 budget reflected these targeted income changes.	Tina (TY)/Mark(MB)/Admin Staff	$0, staff time
a. Create an evaluation system to track the success of the marketing efforts for specific District programs and facility and park rentals		Nancy(NA)/Sheila (SG)	$0, staff time
b. Increase customer base by expanding marketing efforts to include, but not limited to the production of new, creative marketing mediums, additional print material, and web and media exposure	ongoing	Tina (TY)/Jen (JT)	Marketing cost within budget allocation

c. Increase Community outreach and collaboration with Diablo Valley area businesses and organizations to solicit participation in District programs and recruit new instructors, partners and sponsors	Ongoing	Sheila Cotruvo (SC)/Katrina(KH)	

Status:

- 6/1/15 Outreach continues for sponsors for major events. Working to develop yearly sponsorship package so businesses can be approached for the year rather than event by event.
- Currently working with the Office of Education on Teen Collaborative event ideas and increasing discussions with Co-Sponsored Groups about cross promotion and support. Outreach events include DVC Job Fair, Preschool Fair, National Night Out, Art Jazz and Wine Fest, Pleasant Hill Summer Concert Series, Off the Grid, Diablo Magazine Contra Costa County Women's Empowerment event, First 5 Swim Grant Program, Farmer's Market, Hospice Tree Lighting, Pleasant Hill Community Foundation Grant Reception, Light Up the Night, Contra Costa County Water Conservation Forum.
- 6/1/15 NA will submit request to Chamber for inclusion in their e-blast to promote weekday business rentals & company picnics.
- 10/1/15 Annual Sponsorship Bundle packages created to maximize value to sponsors and increase sponsorship amounts for events. Allows repeat donors to be approached once each year and get their commitment rather than approaching for each event. (KH)
- 2/15/16: Marketing collaborated with Katrina Hunn to develop and complete annual sponsorship package. New Event Coordinator, Sheila Cotruvo was successful in up-selling Republic Services, one of our biggest sponsors, to increase sponsorship funding ($2,000) by utilizing the annual package.

MANAGEMENT GOALS	Target Completion	Accountable Party	Est. Cost
1. Explore opportunities to use contract services, including but not limited to park/turf maintenance, building/custodial maintenance, IT, legal services, marketing, and sports officials.	Completed May 2015, re-look in 2017	Carrie (CM)	$0, staff time

Status:

- 6/1/15 Carrie is collecting information from staff about their current contracted services. No current action being taken regarding contract labor for parks and building services regular staff positions.
- 2/11/16 All reported contract services are still active and supervisors report contracts are reviewed and compared annually for best services for the costs. Ongoing modification to park restroom close/secure management and upcoming management of gate at Dinosaur Hill Park. In the fall of 2015 Carrie, Tom, Marc, and Nick attended multiple web-based presentations/consultations by contract service vendors for software and services for buildings and parks. Next scheduled review of these services is June 2017.

2. Upon determination of cost recovery levels (from Recreation Service Goals):		Mark (MB)	
a. Develop budgets for each of the three new facilities, Senior Center, Teen Center and Community Center, which are based on 100% usage. Investigate scenarios for each facility down to the 50% usage level	Cannot progress until Rec Service Goal #2 has been completed.	Tina(TY)/Kendra(KL)/Kat (KH)	$0 staff time
b. Develop a maximum budget for the full utilization of aquatic facilities		Korey (KR)	

Status:

• On hold until cost recovery levels from Recreation Goal #2 are determined. • 6/1/15 - No change from previous status as we need Board approved cost recovery levels before proceeding on this goal.				
3. Increase opportunities for professional development and team learning for staff and board members by the following:			Korey(KR)/Morale Committee	
a. Create a plan for legal, mandatory, professional development and technical skills training			Mark(MB)	
b. Evaluate current training opportunities and identify employee and District needs			Lance (LH)	
c. Ensure that training and growth are aligned with District's vision, mission and goals		September 2015	Lance (LH)	$0, staff time
d. Provide clear information to staff about professional development and advancement opportunities and establish a minimum of training hours per year per employee			Mark (MB)	
e. Increase opportunities for cross-training across divisions when feasible or possible		Fall 2015	Lance (LH)	
Status: • 6/1/15: Management Goal #3b-MB requested a listing of all current training being conducted for staff from each Supervisor. When all existing training information is received he will create a centralized process for tracking all training activity and assigning required attendance to various beneficial LCW courses that up to now have been on a voluntary attendance basis. • Management Goal #3e-Suggest we consider deleting this goal. The professional development aspect is covered in #3b above. Advancement opportunities are covered in each job opening posting that lists the qualifications needed for each open position. • 6/1/15: LH is exploring opportunities for further training options outside of the usual agencies, CPRS, CSDA etc., and is planning on holding a district wide study session for key staff from all departments in fall 2015.				

ENVIRONMENTAL GOALS	**Target Completion**	**Accountable Party**	**Est. Cost**
1. Development of a process to measure park maintenance operations through established performance standards.	January 15, 2016	Tom (TB)	Staff Time
a. Establish park maintenance standards and frequency rates		Tom	
b. Establish and track the cost per acre for each park		Tom	
~~c. Establish a minimum of training hours per year per employee~~	6/4/15 move this goal to Mgmt 3E	Mark (MB)	
d. Develop equipment replacement schedules which include funded depreciation of the equipment to ensure timely replacement		Tom	
Status:			

- 6/1/15: Environmental Goals #1c-Suggest we eliminate this as it will be covered in Management Goal #3b.
- 6/1/15: Re-word #1a as per OWG- Establish park maintenance standards and frequency rates and establish a plan to educate the community on the drought and green/recycled water.
- 6/1/15: TB and MK are tracking time taken for specific task for each site as well as water usage for each site (water usage during drought will not reflect accurate averages for long term).

2. Evaluate, establish and monitor:		Tom	
a. An Estimated Annual Water Use (EAWU) for various hydro-zones such as turf, sports fields and shrub beds	January 2016	Marc (MK)	$0, Staff Time
b. Current baseline utility use, develop tracking system of all water, electric and fuel usage by park or facility site, and identify possible ways to achieve a net reduction in utility usage	January 2016	Marc	$0, Staff Time

Status:

- 6/1/15: TB and MK are tracking water usage for all parks. Other than sites with recycled water it will be difficult to get accurate information during time of drought and mandatory water cut backs. TB has made changes in site responsibilities for maintenance staff to reduce fuel usage. Electric and gas usage should be monitored by those using facilities in question. All reports will be monitored monthly by TB and MK.

3. Work with the City of Pleasant Hill to evaluate District park land that may be suitable for the development of storm water retention facilities including bioswales and small retention basins. The goal should be a cooperative project where the District receives improvements to park lands that result in both aesthetic improvements and maintenance savings while the City receives a reduction in storm flow through the treatment system.	See status	Carrie (CM)/Tom (TB)	

Status:

- 6/1/15: Communication with City by TB and CM pending on BB initiating the conversation with the City.

4. Consider development of a Volunteer Park Adoption/maintenance program that includes certification and training for qualified volunteers for specific tasks such as a "Graffiti Task Force," a "Neighborhood Park Watch" that would organize clean-up days, etc. and Eagle Scout Projects. The program would include Volunteer Regulations identifying the scope of projects available and expectations of volunteers.	October 2015	Tom	Staff Time and advertising cost

Status:

6/1/15: TB will talk to other local recreation agencies on how they handle their volunteer programs.

FINANCIAL GOALS	Target Completion	Accountable Party	Est. Cost
1. Establish a capital improvement and funding plan in order to:		Carrie/Mark	
a. Establish a maintenance reserve fund based on the lifecycle maintenance plans for facilities, buildings and park amenities.	Initial version of Reserve study	Carrie/Tom Bldg Team includes	$16,000

	completed in fall 2015 by Browning.	Nick (NH) & Rico(RR)	
b. Fund the capital needs for structural upgrades or to replace existing facilities		**Bob (BB)**	
Status: • 6/1/15 District received three Reserve Study Proposals that relate to the item listed above (Establish a Maintenance Reserve fund). Will be making recommendation to the Board. Cost of study approximately $10,000 - $20,000. • Financial Goal #1- BB has sent out RFP's to various firms for proposals to conduct a reserve study that will identify the needed dollars on hand to replace existing assets. This goal cannot proceed until the needed dollar requirements have been determined. • 6/1/15: NH, CM, MK, and TB have participated in CMMS web/rep presentations to evaluate the use of this service in identifying and tracking all assets for lifecycle and maintenance expenses, in order to determine the needed reserve. • At the 6/25/15 board meeting, the Reserve Study prepared by Browning & Assoc. was presented to the board. • Staff is working with Browning to make modifications in the initial study. When finalized, it will again be presented to the Board for their review and approval. The Board will then determine reserve funding values to be budgeted annually to reach targeted reserve levels. • 2/11/16 Carrie and several supervisors worked with a field engineer to gather data for a maintenance reserve study. District Board has received a final Reserve Study from Browning. Implementation of the recommendations is pending Board actions.			
2. Evaluate District-owned properties that could be sold to reduce on-going operational costs	~~August 2015~~ April 2016	Tina/Land & Facilities Committee	Legal fees needed $?
Status: • 6/1/15: Land and Facilities are working on assessing School House and Chilpancingo • 2/16/16: Land and Facilities Comm ttee waiting for structural reports, land deeds and cost estimates for repairs to determine future of School House, Winslow Center and Chilpancingo			
3. Establish a Board policy for a funding plan to create and maintain a reserve fund account equal to the lesser of $500,000 or 10% of the operating budget	Goal completed.	Mark (MB)	$0
Status: • Board approved reserve policy establishing these thresholds in late 2014.			
4. Appraise the legislative opportunities to ensure that ERAF is frozen at 41% with an annual, incremental reduction toward 25%	2015/2016	Sandy, Bobby & Bob	TBD
Status: • 3/6/15 Plan an organizational meeting and file review by the end of March, with the project to be addressed legislatively in the 2015-2016 timeframe. • 6/1/15 Board Members Bonato & Glover along with the GM met to discuss strategies in attempting to find legislator or legislators that would be interested in our situation. Board Member Glover was meeting with a legislative advocate to further discuss options.			
5. Identify and evaluate financial resources needed to:		Korey	
a. Build a new Gymnasium	By 2016 know how we plan to move	Lance	$

	forward		
b. Operate College Park Pool as a third aquatic center		Talli	
c. Address the Old School House and VFW Building	Under review with Legal counsel	Bob	Legal fees $_____
d. Purchase or lease and develop a sports complex at the county-owned parcel adjacent to the Pleasant Hill Middle School		Lance	
e. Upon determination of financial resources and priority of the Board, establish a funding plan/options to complete the project(s)		Bob	

Status:

- 5a - By 2016 will have worked with Land and Facility Committee to determine possible date for a bond measure.
- 5b - A few OWG committee members are skeptical of a greater loss in aquatic subsidy if this is considered.
  6/1/15: Talli is working on identifying and evaluating financial resources to operate College Park as a third Aquatic facility. She has evaluated the available pool time and we have 3 local water polo clubs, a synchro team, a dive club and a swim team all wanting to rent pool space in the afternoon and evening, year round. We would also be interested in expanding our programming. We would need a use agreement similar to PHMS to make this possible.
- 5c - 6/1/15: The Land & Facility Development Committee have met to review the deed along with Attorney Curt Kidder. Will continue review of options and alternatives for the Old School House site.
- 5d – 6/1/15: CCC is developing an RFP for development for this parcel. Library is interested in property
- 5b – 2/16/16 - Negotiate College Park into the new MDUSD use agreement (expires July, 2016). College Park has fewer usable hours so agreement should be scaled back. Our current Pool Operator can take on another pool at no additional cost. Split chemical costs and provide regular pool checks and maintenance including tarps. Do not include splitting major repairs. We would increase revenue to pay for the pool costs by expanding our existing programs. With limited pool time we often share pool space limiting the size of our programs. We could expand our new Girls Water Polo Club to include Boys teams. We have constant requests for regular pool rentals from synchro teams, water polo clubs, tri camps, dive clubs and swim teams for both meets and practices.

6. Evaluate and develop a timeline to fully fund the required $1.3 million in FFE needed for the new facilities	Board determination	Kendra	

Status:

- 6/1/15: It was decided that the 2015 Wine, Women and Shoes would be the final fundraising event planned to raise money for FF&E.

MARKETING GOALS	Target Completion	Accountable Party	Est. Cost
1. Complete and execute a comprehensive marketing plan for each department that gives consideration and identifies potential promotional strategies for each of the following:	May 2016 for marketing plan for each dept. Completed Teen	Zac (ZS)/Jen(JT)	Based on each departments marketing budget

	Center afterschool marketing plan for 2015		
a. Networking – go where your market is	ongoing	Zac/Jen	$0, Staff time
b. Direct marketing – sales letters, brochures, flyers, Spotlight (see #4 Goal)	Ongoing	Zac/Jen/Andee	Print cost and yearly budget allocation
c. Establish parameters for offering promotional discounts/specials, including post promotion evaluation (what were the results? Was it effective?)	Ongoing and evaluated monthly at focus mtgs.	Zac/Jen	$0, staff time
d. Advertising – print media, directories	Ongoing	Zac/Jen/Andee	$5000
e. Direct/personal selling	January 2016	Zac/Jen/Ryan	$2000
f. Publicity/press releases	Every other month	Zac/Jen/Andee	$0 staff time
g. Trade shows, health/wellness fairs and similar events	Ongoing, see status below	Zac/Jen/Andee	Collateral costs
h. Website	Weekly updates to keep current	Zac/Jen	$0, staff time
i. Provide metrics to measure before/after marketing efforts to gauge effectiveness.	Ongoing, see status	Zac/Jen	$0, staff time
j. Develop a Social Media marketing plan that includes website improvements and increased online visibility designed to initiate/simulate interaction with general public and increase brand equity of the District through a variety of social media sites including FB, Twitter, Blogs, Events sites and Video sites.	Ongoing work. Social media strategy should be integrated with the new website. TBD	Zac/Jen	

Status:

- 1e - 6/1/15: Ryan reports, no time to go out and sell door to door or outbound call at this time. Would need more rental coverage at the CC to implement.
- 6/1/15: Increase customer base by expanding marketing efforts to include, but not limited to the production of new, creative marketing mediums, additional print material and web and media exposure. Marketing staff continues to concentrate efforts on digital and social media to increase exposure and interest in effort to expand the customer base. The District Facebook (FB) page, for example, has proved to be an inexpensive, effective and quantifiable tool to reach new customers and boost engagement. With more frequent postings, special offers and paid advertising, the District page now has 1,104 page likes (followers/'fans'), a 36% increase since the beginning of the 2014-2015 fiscal year, instantly reaching 296 new potential customers on a frequent basis.
- Wine Women & Shoes (WW&S) promotion campaigns have also illustrated the efficacy of digital and social media to increase customer awareness and interest. Utilizing FB and Twitter to promote an event of this caliber on both the individual WW&S FB page and the District FB page, not only increases the event guest list but also generates interest in the District and awareness of the other recreational programs and

events we offer. WW&S FB page now has 930 page likes ('fans'), a 27% increase (198 new followers) in one year.

- The marketing staff also relies on traditional methods to gather contact information through raffles at community events. To enter free raffle, customer complete entry form and specify if they want to receive our eNews and other promotional information about our offerings.
- 6/1/15: Marketing staff continues to work with different departments to identify strategies, networking opportunities, direct marketing, discounts, advertising, personal selling and publicity. Teen After School programs was an initial area of focus. Teen Supervisor and marketing staff met to strategize on promotional tactics to increase after-school program enrollments which included early Fall registration discount in May, print ads in local publication (Community Focus), targeted eBlasts and print flyers. A press release on the success of the After-School Program was also distributed. Teen Supervisor and staff attended middle school All-In-One-Days (e.g. Pleasant Hill Middle School an Sequoia Middles School) late last summer for direct selling and community outreach opportunities. Raffle and Teen Scene memberships were discounted.
- Marketing also spearheaded Summer Camp program re-evaluation and continues working with supervisors to refresh programs (e.g. Summer Recreation Camp) and improve customer service.
- 6/1/15: Trade Shows/Community Outreach: Marketing staffed District tables at DVC Job Fair, Laugh, Love & Learn, National Night Out, Light Up the Night, Art, Jazz & Wine.
- Website: Ongoing updates to keep content fresh and current. Board of Directors page re-organized, minor navigation options improved and required transparency documents posted.
- Metrics to measure Before/after marketing efforts: Constant Contact analytics provide metrics to measure interest in different programs. eCoupons usage are tracked through Active Net reporting. Google analytics to track website traffic.
- Social Media marketing plan: Marketing staff received training by members of the WWS Marketing committee on FB advertising, Twitter and other social media resources. FB is becoming a more powerful resource to increase District exposure to targeted audiences. District FB is now over 1,000 organic fans.
- 2/15/16: Marketing continues to leverage social media and direct email to deliver information to customers. District Facebook page customer fan base has expanded. The page now has 1,209 organic fans (10% growth since 6/1/15) and increased engagement (likes, shares, comments). The District website is also proving to be a more active source of information. In July 2015, the District website ranked as the number one source that prompted customers to register for classes, according to our online registration customer survey. Website traffic has also increased. Timely website updates of current information and direct links to registration pages imbedding in the site, has increased site usage on average, 8% each month compared to previous period numbers (Google Analytics).
- Marketing facilitated transition to online enrollment of Summer Recreation Camp, improving customer enrollment experience and saving District staff time required to process cumbersome paper registration. Recommended new Summer Recreation Camp classes, including a successful LEGO class that proved extremely popular. Marketing also successfully re-branded Summer Recreation Camp with new brochures, banners and signage. Developed Summer Camp direct email template to communicate important camp information and updates to camp participant parents. Custom template also created for Adventure Kids Camp and the Preschool camps.
- Marketing increased promotion of Winter Break camps via FB postings, District website ads, direct email and new banners in community (near elementary schools). Winter Break enrollment was strong indicating a high demand for this childcare service for working parents.
- Marketing actively participated in the promotion and preparation of the Holiday Festival including signage, programs, posters, banner updates and digital promotions on FB, website and direct email. Marketing also created new activity for Festival, the LEGO room that proved very popular and helped to secure one of the higher sponsorship donations from Land Home Financial.

- Two Press Releases were distributed: PHR&PD Earns CSDA Transparency Certification (8/4/15) and Reduced Effective Tax Rate for Measure E Bonds Benefit Taxpayers (11/5/15).
- 2/16/16: Designs for Direct Advertising (ongoing): Flyers (events & classes), mini postcards, business cards----for quick hand outs at all community events & fairs. Flyers are NOW used for direct downloading at school websites, Facebook accts, and as quick convenient graphics for Monthly E-news. Always used as table top displays at event booths; and used as Display Ads for local newspapers. Always as ongoing convenient Pick/Ups at all facility info racks & counters for walk-ins and current customers.
- Designs for Outdoor Advertising (ongoing): Now MORE Banners (events/classes), posted at key places to capture a wide audience (all ages) and are viewed on a daily basis for long periods; (an efficient, inexpensive advertising way) more Posters posted at 8 or more Event venues/facilities, select businesses (Cybercopy, Grocery outlet, UPS off-on) windows/bulletin boards, at least 7 park kiosks, library; as also table-top displays at event booths.
- Designs for Special promo/Branding: Monthly e-news for heads up and follow ups as event date gets closer. Logoed Event Banners for annual events (July 4th, Art Jazz Win, Light up the Nite, etc); Posters as displays at event booths. Logoed items like stickers, mini event inserts, logo decals (trucks, facilities, equipments), Punch cards for discounts to keep current customers, entice new ones
- Additional design support for Events & classes: -directional signage, sandwich boards, brochures, maps, calendars, event programs, charts/tables, name badges, covers, application packets, internal forms (print& digital), waivers. TY cards, etc

2. Utilize information from Active.Net to gather demographic information on the current users of District programs and facilities to establish a clearer picture of who uses specific programs and facilities and how we can market and cross-market to those not using programs	November 2015	Korey with Jen	$0, staff time

Status:

- 3/31/15 – Korey needs to schedule a meeting with Jen to see what demographic information is needed from Active Net, determine which report in Active Net will provide this information and filter the report appropriately.
- Korey and Jen are meeting on 2/16/16 to look at reporting capabilities in Active.

3. Where appropriate for key programs/services offered by the District, maintain a keen awareness of competitive forces by nearby agencies/non-profits. Supervisors should provide SWOT (strengths, weaknesses, opportunities, threats) analysis when considering the establishment of a new line of business	Ongoing	Kendra/Katrina/Lance/Pam/ Ryan/Holly/Sarah/Elizabeth/Talli	$0

Status :

- 6/1/15 Program Supervisors doing seasonal comparisons with their competition through activity guides from neighboring recreation agencies looking at class price comparisons and offerings. Participated in Teen Think Tank (CPRS D3 Group) which examines Teen Programs (meets quarterly). As new teen appropriate enrichment businesses come to town Kat reaches out for meetings and discusses program offerings.
- 6/1/15 – Ryan reports, we do a CMA (Competitive Market Analysis) on several local agencies to make sure our rates are in line with other facilities. We also check in with these groups to see if any policies have been changed recently (Alcohol use, security etc).
- 6/23/15: Supervisors will perform a SWOT analysis on new programs they are considering in their department.
- 2/11/16: Ryan reports, CMA was completed and we adjusted our rental rates based on those results (8/2016). We also created a youth event

packet which requires insurance and security for all youth events. (8/2016).

- 2/16/16: Aquatics is always comparing classes, program fees and looking for new programs. Water Polo has become a huge sport in our area and we discovered a growing local club was going to fold due to administrative difficulties. This was a great opportunity for us to take over and start a Water Polo Club with existing coaches and players. Currently the closest Water Polo Clubs are in San Ramon and Moraga. Our pool space is limited so we are starting with just a couple of girls teams. We hope to expand to Boys teams as well if more pool space becomes available. This program will feed players to the high schools in the Mt Diablo School District.
- 2/16/16: Holly reports- I am looking at the community need (survey from Active) and what is offered around us or not offered around us which is both an opportunity and a treat=SWOT

4. Examine ways to improve the Spotlight as a communications medium both print and digitally all while lowering costs to produce it	4 times per year at the close of each Spotlight	Tina/Jen	$0, staff time

Status:

- 6/1/15 Improve Spotlight Communications: Ongoing evaluation of past issue accomplished through FOCUS committee and Program committee. Marketing staff also meets with designers (Hurd & Associates) to identify improvement areas prior to new issue production.
- 2/16/16: FOCUS committee continues to evaluate profitability/cost recovery of past programs to make improved decisions about program viability and success. Also incorporating fiscal justification in selecting cover feature photo and placement of program 'ads' or highlights. Human-interest features adding personal element to recreation guide and allow District to recognize outstanding employees (great for internal moral). Spotlight is now easily downloaded off of website home page and link posted on District Facebook page. Marketing is considering using ISSU to display SPOTLIGHT online. ISSUE allows user to flip through virtual pages of Spotlight and click on links to enroll in classes.

5. Examine how the District and co-sponsored groups can leverage each other's marketing assets to help promote the District and the groups' programs	June 2015	Tina/Cassie/Jen/Katrina	$0, staff time

Status:

- District & Co-Sponsored Groups: Co-Sponsor Collaboration Forum scheduled for June 3 at 7 PM at the Community Center. Pre-survey distributed to initiate discuss on how to co-promote unique offerings to the community.
- 6/1/15: Co-Sponsored Collaboration Meeting to be held June 3rd. Survey sent to all co-sponsored groups to get input prior to this meeting.
- 6/15/15: Co-Sponsored Collaboration Meeting held. Systems developed for marketing request submissions to Jen from groups.
- 10/1/15: Co-Sponsored Collaboration meeting planned for October cancelled due to low RSVPs. Will plan an additional meeting in the Spring of 2016 (KH)

6. Create a new Website for the district that reflects the overall branding of the district and is more visually appealing and is easier to navigate. Explore the unification of district web properties so that they are easier to manage and maintain similar look-and-feel throughout the sections	Capital fund approval needed to upgrade website	Zac/Jen	$30-$35,000-

Status:

- Website: Marketing staff met with Hayward Park & Rec District to gain insight into the successful implementation of their new, CPRS-award

winning website. Several strategy ideas were shared, budget expectations clarified and potential website vendors were identified. Research continues. Marketing staff will begin scheduling interview meetings with prospective designers once budget has been approved.

- 2/16/16: Website capital funds approved. Target completion is June 2016. Marketing has identified three potential site designers and has begun to set up meetings to discuss the project. Fine-tuning needs and navigation.

COST RECOVERY SUMMARY- SPOTLIGHT Winter/Spring 2015

By Rank

Activity Name	Department	# of Participants	Average Ranking 1-5	Revenue	Expenses	Profit(loss)	Cost Recovery %
Special Rec Dances	Special Events	110	2	$1,172.91	$778.27	$394.64	150.71%
CPR	Adults	11	2	$520.00	$396.26	$123.74	131.23%
Teen Council	Teens	23	2	$500.00	$1.00	$499.00	50000.00%
Spring Private & Group Swim Lessons	Aquatics	292	2	$19,130.70	$8,771.64	$10,359.06	218.10%
total rank #2				**$21,323.61**	**$9,947.17**	**$11,376.44**	**214.37%**
Egg Hunt	Special Events	696	3	$5,163.00	$2,895.56	$2,267.44	178.31%
Breakfast with Bunny	Special Events	122	3	$948.50	$562.55	$385.95	168.61%
My Little Sweetheart Dance	Special Events	120	3	$1,072.00	$386.07	$685.93	277.67%
Lifeguard Training	Aquatics	71	3	$9,884.80	$13,862.54	-$3,977.74	71.31%
Gentle Yoga	Sen Center	29	3	$785.60	$468.17	$317.43	167.80%
Building Confidence	Preschool/Youth	5	3	$855.00	$480.00	$375.00	178.13%
Familiy Yoga	Preschool/Youth	20	3	$520.00	$236.12	$283.88	220.23%
Weight & Strength	Sen Center	161	3	$9,313.00	$5,842.90	$3,470.10	159.39%
Zumba Gold	Sen Center	62	3	$3,452.00	$1,643.56	$1,808.44	210.03%
TC Benefit Dance- Come Together 5	Teens	203	3	$5,846.45	$697.50	$5,148.95	838.20%
Swim for Fitness	Aquatics	24	3	$3,534.31	$9,100.33	-$5,566.02	38.84%
open Gym	Athletics	800	3	$4,000.00	$3,128.00	$872.00	127.88%
Pre-Ballet	Preschool/Youth	28	3	$2,973.00	$1,536.53	$1,436.47	193.49%
Ballet	Preschool/Youth	17	3	$1,902.60	$913.51	$989.09	208.27%
Nutrition Evolution	Sen Center	11	3	$287.00	$121.00	$166.00	237.19%
College Funding Workshop	Teens	15	3	$300.00	$1.00	$299.00	30000.00%
total rank #3				**$50,837.26**	**$41,875.34**	**$8,961.92**	**121.40%**
Water Aerobics	Aquatics	174	4	$7,290.00	$4,425.94	$2,864.06	164.71%
Pee Wee Tennis	Athletics	8	4	$440.00	$349.59	$90.41	125.86%
Belly Dance	Athletics	2	4	$112.00	$163.53	-$51.53	68.49%
Belly Dance Styles	Athletics	12	4	$636.00	$460.77	$175.23	138.03%
Bellywood	Athletics	11	4	$758.00	$529.98	$228.02	143.02%
Lets Go Dancing	Athletics	39	4	$2,198.00	$1,346.82	$851.18	163.20%
Preschool Gymnastics	Preschool/Youth	33	4	$2,782.50	$1,670.20	$1,112.30	166.60%
Meditation Fundamentals	Sen Center	11	4	$597.00	$272.50	$324.50	219.08%
Internet Web & Email	Sen Center	8	4	$450.00	$200.00	$250.00	225.00%
Stretch Fit	Adult Activities	2	4	$118.00	$149.50	-$31.50	78.93%
Point Release Pain Management	Adult Activities	2	4	$180.00	$188.36	-$8.36	95.56%
Spring Break Tennis Camp	Athletics	18	4	$2,226.00	$1,362.70	$863.30	163.35%
Parent Tot Preschool Prep	Preschool/Youth	32	4	$2,955.00	$2,205.09	$749.91	134.01%
Line Dance & Workshop	Sen Center	39	4	$2,569.00	$1,174.11	$1,394.89	218.80%
Zen Budo Kai Jujitsu	Adult Activities	3	4	$205.00	$116.29	$88.71	176.28%
Yoga for All	Adult Activities	11	4	$785.60	$468.17	$317.43	167.80%
Let's Go Dancing	Adult Activities	39	4	$2,198.00	$1,246.82	$951.18	176.29%
Hatha Yoga	Adult Activities	46	4	$2,700.00	$1,531.58	$1,168.42	176.29%
Sugi Yoga	Adult Activities	51	4	$3,023.00	$1,714.80	$1,308.20	176.29%
Belly Dance Styles	Adult Activities	12	4	$636.00	$360.77	$275.23	176.29%
Flag Football	Athletics	9	4	$4,748.00	$1,200.00	$3,548.00	395.67%
Kidz Love Soccer	Athletics	271	4	$31,299.50	$19,149.70	$12,149.80	163.45%
KLS Skills & Scrimmages	Athletics	51	4	$6,126.50	$3,875.90	$2,250.60	158.07%
Kickboxing	Athletics	18	4	$958.50	$643.71	$314.79	148.90%
La Blast	Athletics	13	4	$819.00	$564.58	$254.42	145.06%
Mixed Martial Arts	Athletics	20	4	$1,257.00	$813.03	$443.97	154.61%
Nia	Athletics	32	4	$2,278.00	$1,392.20	$885.80	163.63%
Pilates	Athletics	37	4	$2,962.00	$1,780.19	$1,181.81	166.39%

COST RECOVERY SUMMARY- SPOTLIGHT Winter/Spring 2015

By Rank

Activity Name	Department	# of Participants	Average Ranking 1-5	Revenue	Expenses	Profit(loss)	Cost Recovery %
Total Fitness	Athletics	18	4	$2,110.00	$1,296.90	$813.10	162.70%
Hatha Yoga	Athletics	46	4	$2,700.00	$1,631.58	$1,068.42	165.48%
Sugi Yoga	Athletics	51	4	$3,023.00	$1,814.80	$1,208.20	166.57%
Yoga For All	Athletics	11	4	$645.00	$465.88	$179.12	138.45%
Zen Buda Kai Jujitsu	Athletics	3	4	$205.00	$216.29	-$11.29	94.78%
Music Classes	Preschool/Youth	46	4	$3,174.00	$2,163.00	$1,011.00	146.74%
Spanish for Preschoolers	Preschool/Youth	13	4	$3,123.00	$1,934.80	$1,188.20	161.41%
Beginning Watercolor	Preschool/Youth	2	4	$169.00	$100.80	$68.20	167.66%
Beginning Acrylics	Preschool/Youth	6	4	$537.00	$302.40	$234.60	177.58%
Prioity Preschool	Preschool/Youth	126	4	$152,718.00	$61,850.00	$90,868.00	246.92%
Tiny Tot Morning Care	Preschool/Youth	12	4	$9,695.00	$2,545.00	$7,150.00	380.94%
Afterschool Program	Teens	64	4	$25,942.93	$16,721.19	$9,221.74	155.15%
Retirement Planning	Adult Activities	22	4	$1,144.00	$680.80	$463.20	168.04%
Bellywood	Adult Activities	11	4	$758.00	$429.98	$328.02	176.29%
Belly Dance	Adult Activities	2	4	$112.00	$63.53	$48.47	176.29%
Oil Painting	Adult Activities	16	4	$982.00	$527.24	$454.76	186.25%
Creative Writing	Adult Activities	43	4	$2,730.00	$1,229.21	$1,500.79	222.09%
Dolfins Swim Team	Aquatics	279	4	$76,352.00	$78,026.27	-$1,674.27	97.85%
Pre-Swim Team	Aquatics	20	4	$1,684.00	$1,376.15	$307.85	122.37%
Spring Swim Clinic	Aquatics	143	4	$8,362.00	$1,864.54	$6,497.46	448.48%
Adult Tennis	Athletics	3	4	$172.60	$194.30	-$21.70	88.83%
Volleyball	Athletics	6	4	$1,620.00	$910.00	$710.00	178.02%
Softball	Athletics	70	4	$53,937.00	$22,220.00	$31,717.00	242.74%
adult Soccer	Athletics	21	4	$10,526.00	$1,400.00	$9,126.00	751.86%
Bocce	Athletics	52	4	$14,048.00	$3,900.00	$10,148.00	360.21%
3 on 3 basketball	Athletics	22	4	$7,700.00	$5,460.00	$2,240.00	141.03%
5 on 5 basketball	Athletics	55	4	$13,090.00	$11,000.00	$2,090.00	119.00%
Tennis	Athletics	36	4	$2,072.60	$1,275.68	$796.92	162.47%
weight training	Athletics	10	4	$757.50	$429.69	$327.81	176.29%
Fencing	Athletics	60	4	$420.00	$338.25	$81.75	124.17%
Pokemon & Minecraft	Preschool/Youth	1	4	$92.00	$100.40	-$8.40	91.63%
Birding CC County	Adult Activities	13	4	$411.00	$268.92	$142.08	152.83%
Drumming	Adult Activities	14	4	$1,142.00	$578.17	$563.83	197.52%
Exploring Watercolor	Sen Center	36	4	$2,932.00	$1,440.00	$1,492.00	203.61%
Quilting: Beyond the Basics	Sen Center	37	4	$2,457.00	$1,228.90	$1,228.10	199.93%
Quilting: Basics +	Sen Center	33	4	$2,291.60	$1,040.85	$1,250.75	220.17%
Beginning Quilting	Sen Center	28	4	$1,643.20	$845.95	$797.25	194.24%
Babysitting	Teens	10	4	$493.79	$223.19	$270.60	221.24%
Wills, & Trust clinic	Adult Activities	7	4	$96.00	$125.47	-$29.47	76.51%
Online Drivers Ed	Teens	2	4	$58.00	$1.00	$57.00	5800.00%
High School Pre-Season Clinic	Aquatics	27	4	$4,675.00	$4,018.03	$656.97	116.35%
Winter Private Swim Lessons	Aquatics	27	4	$2,445.00	$910.14	$1,534.86	268.64%
Sen Trips	Sen Center	24	4	$3,689.28	$915.00	$2,774.28	403.20%
Total rank #4				**$506,243.10**	**$283,421.13**	**$222,821.97**	**178.62%**
Sen Trip- Outside vendor Commissions	Sen Center	3	5	$160.00	$15.00	$145.00	1066.67%
Total rank #5				**$160.00**	**$15.00**	**$145.00**	**$10.67**

COST RECOVERY SUMMARY
- SPOTLIGHT Spring/Summer 2015

Activity Name	Department	# of Participants	Ranking 1-5	Revenue	Expenses	Profit(loss)	Cost Recovery %
Summer Swim Lessons	Aquatics	996	2	92009	46413	45596	198.24%
Spring Swim Lessons	Aquatics	292	2	19086	9371	9715	203.67%
Laugh, Love & Learn	Sen Programs	515	2	20931	3494	17437	599.06%
Special Rec Dance	Special Events	82	2	574	537	37	106.89%
Eggciting Egg Hunt	Special Events	696	2	4550	3876	674	117.39%
Breakfast with Bunny	Special Events	122	2	820	538	282	152.42%
American Iron Car Show	Special Events	92	2	3457	1954	1503	176.92%
Family Camp Out	Special Events	121	2	1826	876	950	208.45%
CPR	Adult Activities	8	2	750	546	204	137.36%
totals rank 2				**144003**	**67605**	**76398**	**213.01%**
Stress management & Self Healing with Qigong	Seniors	3	3	280	237	43	118.14%
Weight & Strength	Seniors	81	3	7084	5044	2040	140.44%
Gentle Yoga	Seniors	9	3	912	556	356	164.03%
Monthly Line Dance & Socials	Seniors	35	3	2291	1340	951	170.97%
Zumba Gold	Seniors	48	3	2649	1410	1239	187.87%
Finding Meaning in our Retirement Years	Seniors	18	3	325	100	225	325.00%
Pepper Spray Clinic	Adult Activities	7	3	190	200	-10	95.00%
Swim for fitness	Aquatics	50	3	7177	15011	-7834	47.81%
Derby Day	Aquatics	19	3	110	159	-49	69.18%
Lifeguard Training	Aquatics	71	3	12737	15093	-2356	84.39%
Water Aerobics	Aquatics	381	3	15467	14975	492	103.29%
Rec Swim	Aquatics	9751	3	38368	35920	2448	106.82%
Water Walking	Aquatics	330	3	2665	2401	264	111.00%
Aqua Zumba	Aquatics	66	3	5270	4662	608	113.04%
Junior Lifeguards	Aquatics	25	3	3431	1344	2087	255.28%
Pre-Ballet	Preschool	22	3	2119	1288	831	164.52%
Living Tai Chi	Seniors	21	3	1472	1039	433	141.67%
Pancake Breakfasts	Seniors	105	3	1559	989	570	157.63%
Gentle Pliates	Seniors	19	3	1281	733	548	174.76%
Stretch and be Fit	Seniors	27	3	1570	858	712	182.98%
Easter Pancake Breakfast	Seniors	220	3	991	541	450	183.18%
Fit for Life	Seniors	84	3	2983	1581	1402	188.68%
Flex for fitness	Seniors	101	3	1085	100	985	1085.00%
Blues & Brews	Special Events	1300	3	59174	46773	12401	126.51%
Literary Women	Special Events	290	3	14975	10226	4749	146.44%
Online Drivers Ed	Teens	2	3	58	100	-42	58.00%
Summer Mascarade Ball	Teens	110	3	1175	100	1075	1175.00%
Family Yoga	Youth	9	3	250	229	21	109.17%
Totals rank 3				**187648**	**163009**	**24639**	**115.12%**

- SPOTLIGHT Spring/Summer 2015

Activity Name	Department	# of Participants	Ranking 1-5	Revenue	Expenses	Profit(loss)	Cost Recovery %
Beginning Ukelele	Seniors	5	4	498	370	128	134.59%
Exploring Watercolor	Seniors	33	4	2619	1503	1116	174.25%
Quilting	Seniors	47	4	2695	1450	1245	185.86%
Braided Rug	Adult Activities	3	4	105	137	-32	76.64%
Zen Buda kai	Adult Activities	2	4	164	187	-23	87.70%
Guitar, beginning	Adult Activities	3	4	257	255	2	100.78%
Bellywood	Adult Activities	5	4	274	267	7	102.62%
Summer Rec Camp	Adult Activities	122	4	61440	55300	6140	111.10%
weight Training	Adult Activities	4	4	320	275	45	116.36%
Let's Go Latin	Adult Activities	8	4	373	317	56	117.67%
Belly Dance	Adult Activities	15	4	967	804	164	120.35%
Ballroom Dancing	Adult Activities	10	4	592	426	166	138.97%
Drumming	Adult Activities	8	4	433	308	125	140.58%
Yoga for All	Adult Activities	19	4	902	581	321	155.25%
La Blast	Adult Activities	15	4	942	601	341	156.74%
Spring Break Tennis Camp	Adult Activities	18	4	2226	1388	838	160.37%
Kidz love Soccer half day	Adult Activities	43	4	6492	4020	2472	161.49%
Kidz love Soccer classes	Adult Activities	199	4	36173	22104	14069	163.65%
Mixed Martial Arts	Adult Activities	15	4	1232	746	486	165.15%
Sugi Yoga	Adult Activities	92	4	5910	3555	2355	166.24%
Youth Tennis	Adult Activities	40	4	2710	1625	1085	166.77%
Hatha Yoga	Adult Activities	34	4	1771	1035	736	171.11%
Drawing, sketching & rendering	Adult Activities	7	4	670	387	283	173.13%
Pilates	Adult Activities	9	4	1920	1090	830	176.15%
Total Fitness	Adult Activities	17	4	2018	1139	879	177.17%
Nia	Adult Activities	33	4	2271	1265	1006	179.53%
Creative writing	Adult Activities	28	4	1773	879	894	201.71%
Jazzercise/Strength 45	Adult Activities	Unknown	4	4500	200	4300	2250.00%
Dolfins	Aquatics	277	4	83260	85782	-2522	97.06%
Youth & HS Water Polo	Aquatics	50	4	3345	3037	308	110.14%
Pre-Swim Team	Aquatics	13	4	1684	1476	208	114.09%
Summer Swim Clinics	Aquatics	61	4	1696	1469	227	115.45%
Springboard diving	Aquatics	37	4	2985	1804	1181	165.47%
Splashball	Aquatics	15	4	1142	580	562	196.90%
Spring Swim Clinics	Aquatics	13	4	4580	1105	3475	414.48%
Adult Cornhole	Athletics	65	4	410	420	-10	97.62%
3on3 basketball	Athletics	100	4	4480	4350	130	102.99%
Drop-in Sports	Athletics	750	4	3551	3432	119	103.47%
Adult Basketball	Athletics	200	4	10635	9600	1035	110.78%
Adult Soccer	Athletics	150	4	9578	8550	1028	112.02%
Adult Volleyball	Athletics	50	4	1350	1190	160	113.45%
Adult Softball	Athletics	900	4	57820	42300	15520	136.69%
Fencing	Athletics	84	4	588	424	164	138.68%
Jazzercise/Strength	Athletics	18	4	2226	1388	838	160.37%
Adult Tennis	Athletics	25	4	4960	3080	1880	161.04%
Kidstop Spring Break Camp	Kidstop	23	4	4658	1790	2868	260.22%
Lets Make Music & Musical Babies	Preschool	17	4	1440	1286	154	111.98%
Castle Tales Camp	Preschool	38	4	6560	4523	2037	145.04%
Preschool Gymnastics Camp	Preschool	10	4	1497	1012	485	147.92%
Mad Science Camp	Preschool	19	4	4050	2665	1385	151.97%
Spanish Immersion Preschool	Preschool	12	4	3174	2054	1120	154.53%
Parent Tot Preschool Prep	Preschool	44	4	4020	2525	1495	159.21%
Preschool Spanish Camp	Preschool	15	4	3008	1887	1121	159.41%
Priority Preschool and Lunchtime	Preschool	185	4	36449	22698	13751	160.58%

- SPOTLIGHT Spring/Summer 2015

Activity Name	Department	# of Participants	Ranking 1-5	Revenue	Expenses	Profit(loss)	Cost Recovery %
Tiny Tumblers	Preschool	16	4	1366	820	546	166.59%
Explorer Day Camp	Preschool	85	4	13764	6430	7334	214.06%
Tiny Tot	Preschool	12	4	10245	4230	6015	242.20%
Summer Preschool Camp	Preschool	94	4	12423	3955	8468	314.11%
Taste of the Vine	Sen Programs	50	4	460	338	122	136.09%
Vagabond Players	Sen Programs	98	4	923	400	523	230.75%
Wine Women & Shoes	Special Events	292	4	106979	49486	57493	216.18%
Acting and Modeling Secrets	Teens	2	4	100	252	-152	39.68%
Afterschool School Program	Teens	158	4	17756	14065	3691	126.24%
What's Your Game Club	Teens	14	4	393	295	98	133.22%
Xtreme Camp	Teens	134	4	95698	65695	30003	145.67%
Last Hurrah Camp	Teens	45	4	9600	3460	6140	277.46%
Drawing, painting & sculpture	Youth	5	4	370	304	66	121.71%
Critters'n Clay	Youth	11	4	1000	737	263	135.69%
Incrediflix film camp-Live action flix	Youth	3	4	645	460	185	140.22%
Incrediflix film camp-Lego flix	Youth	9	4	1890	1180	710	160.17%
Lego Camp Pre-engineering	Youth	13	4	2897	1790	1107	161.84%
Spanish immersion camp	Youth	10	4	1625	1000	625	162.49%
Mad Science Camp	Youth	8	4	1863	1140	723	163.38%
Lego Camp engineering fundamentals	Youth	16	4	3645	2230	1415	163.45%
Lego Camp Minecraft adventure using legos	Youth	13	4	2959	1790	1169	165.31%
Lego Camp Minecraft survival using legos	Youth	15	4	3391	2050	1341	165.41%
Incrediflix film camp-Lego & Live Action flix	Youth	15	4	5400	3232	2168	167.08%
Sciensational Workshop Camp	Youth	19	4	4138	2475	1663	167.19%
Sciensational Workshop Camp-follow me robot	Youth	19	4	4138	2475	1663	167.20%
Nature Camp-What is all the buzz about?	Youth	4	4	780	450	330	173.33%
Ballet	Youth	12	4	1353	774	579	174.81%
Interactive Arts Day Camp	Youth	12	4	2880	1585	1295	181.70%
Adventure Kids Camp	Youth	60	4	136837	43079	93758	317.64%
Mad Science Camp Crazy chemistry	Youth	20	4	2600	100	2500	2600.00%
Totals rank 4				**849511**	**528918**	**320593**	**160.61%**
PH Aquatic Center rentals	Aquatics	69	5	21799	12185	9614	178.90%
Competitive Stroke Instruction	Aquatics	49	5	7009	3670	3339	190.98%
Colorado Trains	Seniors	5	5	500	262	238	190.84%
Maine's Rugged Coast	Seniors	2	5	840	200	640	420.00%
Romance on the Rhine River Cruise	Seniors	5	5	2300	250	2050	920.00%
Heart of The South	Seniors	12	5	2100	200	1900	1050.00%
Totals rank 5				**34548**	**16767**	**17781**	**206.05%**

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: February 18, 2016

RE: February 25, 2016 Board Meeting

Report on the December 31, 2015 Financial Report
a. Review Investment Report
b. Review Public Agency Retirement Services

Accounting Supervisor Mark Blair will be on hand to give an update and report on the Districts financial position as of December 31, 2015. Financial information is enclosed for your review.

Jan 25, 2016

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the month ending Dec 31, 2015. I offer the following comments on these statements;

Financial overview –

- The bottom line results for the General Fund show a profit of $332k compared to a profit of $54k for the 2014-15 fiscal year. This is a $278k increase in the year-to-date profit, compared to last year. There are some major items contributing to this improvement. LT Debts are $166k lower due a payment being posted to Dec last year and to Jan in the current year. Capital Expenses are down $69k, and the Non-Recreation department reflects a new one- time annual PERS charge of $159k. This is a new formula for our PERS contribution where a lump sum annual fee is paid and the monthly contribution rates will then be lower. The monthly PERS expenses are down approximately 40%. The impact of this annual fee should decline over the course of the year due to these lower monthly rates.

- Tax Revenue- These statements reflect receipt of the first secured tax payments. Secured Taxes, HOPTR and RDA payments received in the current year total $1,641k compared to $1,519 received last year thru Dec. This is an increase of $122k or up 8%. Unsecured tax payments of $103k have been received in the current year compared to $109k received thru Dec 2014.

- Overall Program Revenue (Rec Admin to Communication) - Total program revenues for the current year are $1,942k compared to $1,713k reflected last year. This represents a $229k increase or up 13.4%. The largest changes are in Child Care up $92k, Community Center up $66k and Teens up $44k.

- Overall Program Expenses (Rec Admin to Communications) - Total program expenses for the current year are $2,476k compared to $2,318k for the prior year. This represents an $158k increase or up 6.8%.

- Long Term Debt – $166k decrease. The payment on the refinanced COP's was posted to Dec last year and the current year (interest $39k and principal $132k) posted to Jan 2016.

- Capital Expenses- $ 69k decrease. The largest budgeted items for the current year (pathways at PH Park and pool deck at PHAC) have not yet started.

- The following schedules are included in this review;
- Page 3 -The Consolidated Income Statement
- Pages 4-23- The Departmental Income Statements for each department in the Gen Fund
- Pages 24-5- The Balance Sheet for the General Fund
- Page 26- Schedule listing funds on deposit in LAIF and interest earned.
- Page 27- PARS earning/loss schedule for current part-time employee retirement plan.
- Page 28- PARS earning/loss schedule for CRDEB rollover plan.

FUND 100 GENERAL

		Budget FYE 6/30/16	Actual Results Year to Date as of Dec 31, 2015	% of Budget		Budget FYE 6/30/15	Actual Results Year to Date as of Dec 31, 2014	% of Budget
REVENUE								
NON RECREATION	1000	$3,635,000	$1,843,777	50.72%		$3,401,000	$1,680,502	49.41%
REC ADMIN	1210	$3,000	$1,236	41.20%		$3,500	$1,793	51.23%
SENIORS	1220	$523,600	$273,760	52.28%		$518,000	$262,942	50.76%
WINSLOW CENTER	1230	$40,000	$24,753	61.88%		$32,000	$16,080	50.25%
COMMUNITY CENTER	1231	$475,000	$281,631	0.00%		$185,000	$215,855	0.00%
RODGERS RANCH	1233	$0	$0	0.00%		$1,000	$0	0.00%
ADULT ACTIVITIES	1240	$190,000	$108,395	57.05%		$168,000	$109,824	65.37%
ATHLETICS	1250	$555,000	$283,661	51.11%		$540,500	$307,504	56.89%
TEENS	1255	$248,150	$191,800	77.29%		$160,000	$147,320	92.08%
PRESCHOOL YOUTH	1260	$502,700	$262,917	52.30%		$419,000	$246,652	58.87%
SPECIAL EVENTS	1265	$218,000	$72,028	33.04%		$85,550	$56,599	0.00%
CHILD CARE	1270	$313,000	$224,774	71.81%		$315,000	$132,303	42.00%
AQUATICS	1280	$378,000	$217,382	57.51%		$356,975	$216,673	60.70%
COMMUNICATIONS	1290	$0	$0	0.00%		$0	$0	0.00%
PARKS	1300	$649,000	$360,877	55.61%		$649,000	$355,943	54.84%
TOTAL		**$7,730,450**	**$4,146,991**	53.64%		**$6,834,525**	**$3,749,990**	54.87%
EXPENDITURES								
ADMINISTRATION	1100	$535,740	$368,179	68.72%		$365,082	$188,912	51.75%
REC ADMIN	1210	$484,380	$248,526	51.31%		$406,234	$206,821	50.91%
SENIORS	1220	$844,875	$500,561	59.25%		$852,386	$463,071	54.33%
WINSLOW CENTER	1230	$59,155	$28,406	48.02%		$52,122	$28,442	54.57%
COMMUNITY CENTER	1231	$556,730	$301,318	54.12%		$501,285	$251,022	50.08%
SCHOOL HOUSE	1232	$1,700	$942	55.41%		$2,800	$1,362	48.64%
RODGERS RANCH	1233	$6,670	$3,954	59.28%		$2,600	$1,153	44.35%
ADULT ACTIVITIES	1240	$156,570	$81,682	52.17%		$141,470	$85,061	60.13%
ATHLETICS	1250	$465,030	$256,655	55.19%		$464,302	$257,927	55.55%
TEENS	1255	$328,890	$192,262	58.46%		$281,240	$177,863	63.24%
PRESCHOOL YOUTH	1260	$333,970	$161,119	48.24%		$304,082	$156,514	51.47%
SPECIAL EVENTS	1265	$209,310	$79,803	38.13%		$93,325	$59,727	64.00%
CHILD CARE	1270	$269,350	$123,141	45.72%		$276,400	$138,313	50.04%
AQUATICS	1280	$700,435	$360,316	51.44%		$708,168	$359,417	50.75%
COMMUNICATIONS	1290	$290,040	$137,610	47.45%		$269,710	$131,531	48.77%
PARKS	1300	$1,236,330	$608,131	49.19%		$1,228,334	$600,486	48.89%
BUILDING MAINTENANCE	1350	$416,150	$210,605	50.61%		$388,390	$200,792	51.70%
LONG TERM DEBT	1400	$256,000	$89,439	34.94%		$256,000	$255,924	99.97%
CAPITAL	1500	$494,000	$62,228	12.60%		$279,000	$131,553	47.15%
TOTAL		**$7,645,325**	**$3,814,877**	49.90%		**$6,872,930**	**$3,695,891**	53.77%
REV LESS EXPENSE		**$85,125**	**$332,114**	390.15%		**-$38,405**	**$54,099**	-140.86%

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
0000	Revenue									
100-0000-40100	Current Secured Tax	-2,780,000.00	-1,541,125.23	-1,525,720.95	-1,390,000.00	-1,404,795.25	-135,720.95	-120,925.70	8.61%	actual taxes collected by CCC
100-0000-40120	Current Unsecured Tax	-110,000.00	0	-103,309.68	-55,000.00	-108,699.51	-48,309.68	5,389.83	-4.96%	
100-0000-40200	HOPTR	-30,000.00	-13,873.01	-13,873.01	-15,000.00	0	1,126.99	-13,873.01	100.00%	$14k posted by County in Jan last year
100-0000-41300	City of Pleasant Hill	-15,000.00	0	0	-7,500.00	0	7,500.00	0.00	0.00%	
100-0000-41350	Redevelopment	-225,000.00	-101,590.54	-101,590.54	-112,500.00	-113,763.58	10,909.46	12,173.04	-10.70%	
100-0000-41800	CCC Block Grant	-20,000.00	-6,053.04	-6,053.04	-10,000.00	-14,991.00	3,946.96	8,937.96	-59.62%	
100-0000-42450	Project Funding	-270,000.00	-5,300.00	-33,170.25	-135,000.00	-3,324.95	101,829.75	-29,845.30	897.62%	pledge payments
100-0000-42500	Interest Earned	-7,000.00	0	-647.09	-3,500.00	-635.7	2,852.91	-11.39	1.79%	
100-0000-42555	Misc Revenue	-9,000.00	-2,783.67	-9,308.67	-4,500.00	-7,798.24	-4,808.67	-1,510.43	19.37%	
100-0000-42600	Insurance Dividends	-29,000.00	0	-10,953.00	-14,500.00	0	3,547.00	-10,953.00	100.00%	CAPRI dividends
100-0000-42700	Funralsing Activities	-35,000.00	0	-3,150.00	-17,500.00	0	14,350.00	-3,150.00	100.00%	
100-0000-49600	ADA	-58,000.00	-1,301.85	-13,677.66	-29,000.00	-9,462.99	15,322.34	-4,214.67	44.54%	more supervisors now having this calculated by Active instead of manually calculating at year-end
100-0000-49700	Registration Surcharge	-21,000.00	-1,139.67	-10,434.33	-10,500.00	-6,540.25	65.67	-3,894.08	59.54%	more supervisors now having this calculated by Active instead of manually calculating at year-end
100-0000-49750	Regi Surcharge-Facitities fee	-26,000.00	-1,134.67	-11,888.69	-13,000.00	-10,490.14	1,111.31	-1,398.55	13.33%	
	Revenue	**-3,635,000.00**	**-1,674,301.68**	**-1,843,776.91**	**-1,817,500.00**	**-1,680,501.61**	-26,276.91	-163,275.30	9.72%	
1100	Expense ADMINISTRATION Wages and Benefits									
100-1100-50001	Admin-Salary General Manager	55,000.00	5,919.49	29,098.26	27,500.00	26,466.95	1,598.26	2,631.31	9.94%	
100-1100-50002	Admin-Salary Office Staff	23,840.00	2,189.56	11,805.84	11,920.00	11,303.12	-114.16	502.72	4.45%	
100-1100-50003	Admin-Salary Accounting Staff	53,700.00	5,137.74	27,702.20	26,850.00	25,578.96	852.20	2,123.24	8.30%	
100-1100-50010	Salary-Fund Raising Activities	3,000.00	0	412.5	1,500.00	2,050.00	-1,087.50	-1,637.50	-79.88%	
100-1100-55150	Employer FICA/Medicare	9,600.00	641.28	4,304.86	4,800.00	4,592.64	-495.14	-287.78	-6.27%	
100-1100-55250	PERS- Employer Share	10,500.00	942.44	5,664.63	5,250.00	9,317.13	414.63	-3,652.50	-39.20%	lower due to new annual fee
100-1100-55260	PERS Annual Fee	164,000.00	0	158,749.00	82,000.00	0	76,749.00	158,749.00	100.00%	new one time annual PERS fee
100-1100-55300	Kaiser - Employer Share	31,000.00	1,746.11	13,923.14	15,500.00	15,703.36	-1,576.86	-1,780.22	-11.34%	
100-1100-55310	Delta Dental - Empr Share	2,500.00	345.27	1,215.67	1,250.00	1,621.29	-34.33	-405.62	-25.02%	
100-1100-55320	Life & Ltd Ins - Empr Shr	1,400.00	82.48	511.26	700	476.54	-188.74	34.72	7.29%	
100-1100-55370	PARS District Share	400	0	10.32	200	55.65	-189.68	-45.33	-81.46%	
100-1100-55400	Workers Compensation	1,000.00	128.59	898.72	500	750.97	398.72	147.75	19.67%	
	Wages and Benefits	**355,940.00**	**17,132.96**	**254,296.40**	**177,970.00**	**97,916.61**	76,326.40	156,379.79	159.71%	
	Operating Expenses									
100-1100-60100	Board Compensation	12,400.00	1,020.00	6,120.00	6,200.00	6,110.00	-80.00	10.00	0.16%	
100-1100-60200	Board Conference & Travel	5,000.00	81.75	421.75	2,500.00	69	-2,078.25	352.75	511.23%	
100-1100-60300	Staff Conference & Travel	3,000.00	396.19	962.19	1,500.00	664.48	-537.81	297.71	44.80%	
100-1100-60350	Mileage	5,400.00	400	2,766.28	2,700.00	2,581.16	66.28	185.12	7.17%	
100-1100-60370	Staff Training	500	0	0	250	49	-250.00	-49.00	-100.00%	
100-1100-65365	Telephone	3,900.00	353.74	2,014.76	1,950.00	2,155.06	64.76	-140.30	-6.51%	
100-1100-70000	Professional Services	25,000.00	1,733.23	21,847.56	12,500.00	14,204.72	9,347.56	7,642.84	53.80%	increased legal fees all departments higher
100-1100-70010	Reserve Study Fees	30,500.00	0	8,000.00	15,250.00	0	-7,250.00	8,000.00	100.00%	new for 2016 year
100-1100-70020	Grant Consultant Fees	0	8,564.51	8,564.51	0	0	8,564.51	8,564.51	100.00%	new for 2016 year
100-1100-73320	Insurance	28,000.00	2,963.48	17,780.88	14,000.00	17,817.50	3,780.88	-36.62	-0.21%	
100-1100-73330	Legal Advertising	500	0	178.88	250	0	-71.12	178.88	100.00%	
100-1100-73335	Memberships	950	182.4	8,771.40	475	8,670.60	8,296.40	100.80	1.16%	
100-1100-73340	Administrative Fees	55,500.00	2,662.24	25,773.84	27,750.00	23,173.38	-1,976.16	2,600.46	11.22%	increased registrations in Active
100-1100-74000	Fundraising Expenses	0	0	5,468.32	0	11,688.11	5,468.32	-6,219.79	-53.21%	golf tourny costs
100-1100-75350	Postage	2,650.00	25.81	1,731.55	1,325.00	1,268.46	406.55	463.09	36.51%	
100-1100-75500	Office Supplies	6,500.00	265.8	3,480.32	3,250.00	2,544.01	230.32	936.31	36.80%	
	Operating Expenses	**179,800.00**	**18,649.15**	**113,882.24**	**89,900.00**	**90,995.48**	23,982.24	22,886.76	25.15%	
Revenue Total		-3,635,000.00	-1,674,301.68	-1,843,776.91	-1,817,500.00	-1,680,501.61	-26,276.91	-163,275.30	9.72%	
Expense Total		535,740.00	35,782.11	368,178.64	267,870.00	188,912.09	100,308.64	179,266.55	94.89%	
Grand Total		-3,099,260.00	-1,638,519.57	-1,475,598.27	-1,549,630.00	-1,491,589.52	74,031.73	15,991.25	-1.07%	$16k net decline with new $159k PERS expense reflected

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1210	**RECREATION ADMINISTRATION**									
	Revenue									
100-1210-44100	Rec Admin On Line Courses	-3,000.00	0	-1,236.00	-1,500.00	-1,793.25	264.00	557.25	-31.07%	
	Revenue	**-3,000.00**	**0**	**-1,236.00**	**-1,500.00**	**-1,793.25**	264.00	557.25	-31.07%	
	Expense									
1210	**RECREATION ADMINISTRATION**									
	Wages and Benefits									
100-1210-50001	Rec Admin-Salary General Manag	9,510.00	1,014.78	4,988.29	4,755.00	4,537.18	233.29	451.11	9.94%	
100-1210-50002	Rec Admin-Salary Office Staff	3,900.00	375.35	2,023.86	1,950.00	1,937.68	73.86	86.18	4.45%	
100-1210-50003	Rec Admin-Salary Accounting St	8,920.00	880.76	4,748.94	4,460.00	4,385.01	288.94	363.93	8.30%	
100-1210-50100	Rec Admin-Rental Coordinator	63,500.00	4,999.00	29,994.00	31,750.00	25,374.00	-1,756.00	4,620.00	18.21%	pay rate change
100-1210-50110	Rec Admin-Office Staff Full Ti	54,300.00	5,222.12	28,157.12	27,150.00	26,094.00	1,007.12	2,063.12	7.91%	
100-1210-50120	Rec Admin-Office Staff Part Ti	55,300.00	4,014.27	27,834.59	27,650.00	26,831.42	184.59	1,003.17	3.74%	
100-1210-50190	Part Time Custodial	4,600.00	344.8	2,169.98	2,300.00	2,001.48	-130.02	168.50	8.42%	
100-1210-55150	Employer FICA/Medicare	12,650.00	1,120.70	7,362.09	6,325.00	6,447.71	1,037.09	914.38	14.18%	follows payroll increase
100-1210-55250	PERS- Employer Share	10,300.00	1,114.41	6,709.41	5,150.00	9,708.22	1,559.41	-2,998.81	-30.89%	new annual fee in Non-Rec dept
100-1210-55300	Kaiser - Employer Share	19,800.00	1,460.55	9,260.29	9,900.00	10,370.74	-639.71	-1,110.45	-10.71%	
100-1210-55310	Delta Dental - Empr Share	2,250.00	161.75	970.49	1,125.00	1,016.43	-154.51	-45.94	-4.52%	
100-1210-55320	Life & Ltd Ins - Empr Shr	1,100.00	103.79	624.11	550	572.83	74.11	51.28	8.95%	
100-1210-55370	PARS District Share	700	29.32	247.98	350	242.02	-102.02	5.96	2.46%	
100-1210-55400	Workers Compensation	2,200.00	201.46	1,245.46	1,100.00	951.67	145.46	293.79	30.87%	
100-1210-55450	Unemployment Insurance	0	0	462.54	0	0	462.54	462.54	100.00%	self insured-actual claims cost
	Wages and Benefits	**249,030.00**	**21,043.06**	**126,799.15**	**124,515.00**	**120,470.39**	2,284.15	6,328.76	5.25%	
	Operating Expenses									
100-1210-60350	Mileage	600	0	0	300	0	-300.00	0.00	0.00%	
100-1210-60370	Staff Training	500	0	0	250	0	-250.00	0.00	0.00%	
100-1210-60380	Employee Service	1,500.00	300	1,948.47	750	745.4	1,198.47	1,203.07	161.40%	
100-1210-65365	Telephone	1,800.00	155.16	882.44	900	751.26	-17.56	131.18	17.46%	
100-1210-65720	Disposal Fees at the DO	0	134.45	806.7	0	789.38	806.70	17.32	2.19%	
100-1210-70000	Professional Services	6,000.00	297.13	3,745.30	3,000.00	2,435.10	745.30	1,310.20	53.80%	additional legal fees
100-1210-73320	Insurance	3,500.00	508.03	3,048.18	1,750.00	2,932.20	1,298.18	115.98	3.96%	
100-1210-73335	Memberships	800	336	816	400	812.75	416.00	3.25	0.40%	
100-1210-73340	Administrative Fees	8,500.00	456.38	4,418.37	4,250.00	4,111.59	168.37	306.78	7.46%	
100-1210-75350	Postage	500	0	202.04	250	217.45	-47.96	-15.41	-7.09%	
100-1210-75370	Safety Equipment	3,050.00	0	615.78	1,525.00	0	-909.22	615.78	100.00%	
100-1210-75504	City of PH Server fees	24,000.00	0	10000	12,000.00	12,000.00	-2,000.00	-2,000.00	-16.67%	not yet billed for Dec 2015
100-1210-75505	Computer Hardware	27,800.00	5,580.50	23,862.85	13,900.00	1,986.44	9,962.85	21,876.41	1101.29%	replacing old PC's
100-1210-75506	Computer Software	32,000.00	0	5,119.03	16,000.00	4,875.26	-10,880.97	243.77	5.00%	
100-1210-75507	Network Support	101,800.00	8,324.00	51,479.00	50,900.00	41,154.00	579.00	10,325.00	25.09%	new contracted higher rate in 15-16
100-1210-75509	Network Communication	9,500.00	0	6,797.01	4,750.00	6,851.45	2,047.01	-54.44	-0.79%	
100-1210-75510	Equipment Maintenance	7,500.00	340.26	5,594.96	3,750.00	5,015.52	1,844.96	579.44	11.55%	
100-1210-75515	Janitorial Supplies	4,000.00	395	1,366.93	2,000.00	663.68	-633.07	703.25	105.96%	
100-1210-75620	On Line Class Expenses	2,000.00	0	879.25	1,000.00	1,008.75	-120.75	-129.50	-12.84%	
100-1210-75680	ADA Expenses	0	0	144.93	0	0	144.93	144.93	100.00%	
	Operating Expenses	**235,350.00**	**16,826.91**	**121,727.24**	**117,675.00**	**86,350.23**	4,052.24	35,377.01	40.97%	
Revenue Total		-3,000.00	0	-1,236.00	-1,500.00	-1,793.25	264.00	557.25	-31.07%	
Expense Total		484,380.00	37,869.97	248,526.39	242,190.00	206,820.62	6,336.39	41,705.77	20.17%	
Grand Total		481,380.00	37,869.97	247,290.39	240,690.00	205,027.37	6,600.39	42,263.02	20.61%	$32K of increase due to new PC's and network support

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1220	**SENIOR CITIZENS**									
	Revenue									
100-1220-43700	Sen Center Rentals	-130,000.00	-7,569.34	-98,439.17	-65,000.00	-68,998.21	-33,439.17	-29,440.96	42.67%	CC being full of rentals has pushed many to the Senior Center
100-1220-44100	Senior Classes	-88,000.00	-6,368.53	-46,832.18	-44,000.00	-40,198.73	-2,832.18	-6,633.45	16.50%	
100-1220-45000	Senior Center Nutrition Revenu	0	-1,634.00	-11,949.05	0	-13,765.00	-11,949.05	1,815.95	-13.19%	
100-1220-49200	Senior Programs	-40,000.00	-4,230.14	-16,664.64	-20,000.00	-626.25	3,335.36	-16,038.39	2561.02%	Reimbursed District for programs sooner than last year
100-1220-49250	Senior Care Manager Funds	-18,000.00	0	-500	-9,000.00	0	8,500.00	-500.00	100.00%	Payment from LLL sponsors
100-1220-49630	Senior Trip Revenue	-247,600.00	-19,963.50	-99,374.65	-123,800.00	-139,353.60	24,425.35	39,978.95	-28.69%	
	Revenue	**-523,600.00**	**-39,765.51**	**-273,759.69**	**-261,800.00**	**-262,941.79**	-11,959.69	-10,817.90	4.11%	
	Expense									
1220	**SENIOR CITIZENS**									
	Wages and Benefits									
100-1220-50001	Salary General Manager	9,500.00	1,014.78	4,988.29	4,750.00	4,537.18	238.29	451.11	9.94%	
100-1220-50002	Salary Office Staff	4,000.00	375.35	2,023.86	2,000.00	1,937.68	23.86	86.18	4.45%	
100-1220-50003	SC-Salary Accounting Staff	9,300.00	880.76	4,748.94	4,650.00	4,385.01	98.94	363.93	8.30%	
100-1220-50100	SC-Salary Supervisor	83,900.00	7,957.85	42,907.85	41,950.00	40,152.00	957.85	2,755.85	6.86%	
100-1220-50120	Senior Center Staff	63,000.00	5,249.00	31,611.06	31,500.00	25,245.64	111.06	6,365.42	25.21%	Step increase for staff since last year
100-1220-50125	SC-Salary Care Manager	26,400.00	1,711.43	11,980.00	13,200.00	11,612.73	-1,220.00	367.27	3.16%	
100-1220-50126	SC- Salary Nutrition	14,500.00	1,638.66	7,162.61	7,250.00	5,617.56	-87.39	1,545.05	27.50%	
100-1220-50127	Salary Sr Trips	22,300.00	1,797.57	11,050.52	11,150.00	7,860.38	-99.48	3,190.14	40.59%	Step increase for staff since last year
100-1220-50128	SC-Salary Clerical	30,300.00	2,418.00	13,764.00	15,150.00	13,956.72	-1,386.00	-192.72	-1.38%	
100-1220-50130	SC-Salary Classes	21,000.00	2,539.88	11,760.30	10,500.00	10,476.50	1,260.30	1,283.80	12.25%	
100-1220-50190	Sr Center Custodial FT PT	118,250.00	12,650.05	69,325.69	59,125.00	56,828.43	10,200.69	12,497.26	21.99%	Increased shift coverage for increased rental activities. Added kitchen cleaning and painting hours.
100-1220-55150	Employer FICA/Medicare	16,575.00	2,265.74	13,086.89	8,287.50	8,449.92	4,799.39	4,636.97	54.88%	
100-1220-55250	PERS- Employer Share	9,600.00	2,006.54	11,913.98	4,800.00	12,482.52	7,113.98	-568.54	-4.55%	
100-1220-55300	Kaiser - Employer Share	11,500.00	760.07	4,792.07	5,750.00	5,339.48	-957.93	-547.41	-10.25%	
100-1220-55310	Delta Dental - Empr Share	2,125.00	175.84	1,055.11	1,062.50	1,105.38	-7.39	-50.27	-4.55%	
100-1220-55320	Life & Ltd Ins - Empr Sha	1,425.00	124.27	750.55	712.5	707.37	38.05	43.18	6.10%	
100-1220-55370	PARS District Share	1,550.00	240.04	1,310.50	775	2,299.43	535.50	-988.93	-43.01%	
100-1220-55400	Workers Compensation	7,000.00	1,602.31	9,095.76	3,500.00	8,775.67	5,595.76	320.09	3.65%	
100-1220-55450	Unemployment Insurance	0	-1	-1	0	0	-1.00	-1.00	100.00%	
	Wages and Benefits	**452,225.00**	**45,407.14**	**253,326.98**	**226,112.50**	**221,769.60**	27,214.48	31,557.38	14.23%	
	Operating Expenses									
100-1220-60350	Mileage	250	0	24.38	125	142.8	-100.62	-118.42	-82.93%	
100-1220-60370	Staff Training	1,000.00	0	395	500	5	-105.00	390.00	7800.00%	CPRS conference payment
100-1220-65365	Telephone	4,800.00	424.9	2,689.40	2,400.00	2,292.09	289.40	397.31	17.33%	
100-1220-65701	Electricity	48,200.00	2,816.02	28,210.83	24,100.00	27,981.87	4,110.83	228.96	0.82%	
100-1220-65705	Gas	7,600.00	1,235.66	2,683.44	3,800.00	2,400.20	-1,116.56	283.24	11.80%	
100-1220-65720	Disposal Fees	5,400.00	403.35	2,420.10	2,700.00	2,479.14	-279.90	-59.04	-2.38%	
100-1220-70000	Professional Services	4,600.00	297.13	3,745.30	2,300.00	2,435.10	1,445.30	1,310.20	53.80%	
100-1220-73320	Insurance	0	508.03	3,048.18	0	2,932.20	3,048.18	115.98	3.96%	
100-1220-73335	Memberships	600	0	215.83	300	150	-84.17	65.83	43.89%	
100-1220-73340	Administrative Fees	9,800.00	456.38	4,418.37	4,900.00	4,111.59	-481.63	306.78	7.46%	
100-1220-75250	Care Manager Expenses	3,000.00	25.92	57.82	1,500.00	0	-1,442.18	57.82	100.00%	LLL expenses not input until later
100-1220-75350	Postage	0	0	202.04	0	217.45	202.04	-15.41	-7.09%	
100-1220-75500	Office Supplies	1,200.00	0	35.23	600	335.56	-564.77	-300.33	-89.50%	
100-1220-75515	Sen Center Services & Supplies	42,000.00	6,358.40	26,488.99	21,000.00	23,956.74	5,488.99	2,532.25	10.57%	
100-1220-75540	Repairs and Supplies	0	2,823.07	10,339.24	0	6,811.31	10,339.24	3,527.93	51.80%	Moved $3504 from 75515 to 75750 (Donor sign and AV repairs)
100-1220-75545	Instructor fees contract class	22,000.00	2,472.05	11,933.48	11,000.00	11,433.20	933.48	500.28	4.38%	
100-1220-75620	Senior Program Supplies	4,000.00	71.41	1,260.60	2,000.00	-534.3	-739.40	1,794.90	-335.93%	
100-1220-75625	Senior Publicity	1,000.00	0	657.58	500	29.93	157.58	627.65	2097.06%	Started professionally printing class fliers and other materials vs. doing in house
100-1220-75630	Senior Trip Expenses	204,700.00	14,025.45	133,550.65	102,350.00	140,356.54	31,200.65	-6,805.89	-4.85%	
100-1220-75700	Sen Center Nutrition Expenses	28,000.00	1,990.00	13,115.00	14,000.00	13,765.00	-885.00	-650.00	-4.72%	
100-1220-75750	Major Repairs	4,500.00	1,742.51	1,742.51	2,250.00	0	-507.49	1,742.51	100.00%	
	Operating Expenses	**392,650.00**	**35,650.28**	**247,233.97**	**196,325.00**	**241,301.42**	50,908.97	5,932.55	2.46%	
Revenue Total		-523,600.00	-39,765.51	-273,759.69	-261,800.00	-262,941.79	-11,959.69	-10,817.90	4.11%	
Expense Total		844,875.00	81,057.42	500,560.95	422,437.50	463,071.02	78,123.45	37,489.93	8.10%	
Grand Total		321,275.00	41,291.91	226,801.26	160,637.50	200,129.23	66,163.76	26,672.03	13.33%	$26k increase in deficit driven by wage and benefit increase

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1230	**WINSLOW CENTER RENTAL**									
	Revenue									
100-1230-43300	Winslow Center Rents	-40,000.00	-8,058.00	-24,753.00	-20,000.00	-16,080.20	-4,753.00	-8,672.80	53.93%	
	Revenue	**-40,000.00**	**-8,058.00**	**-24,753.00**	**-20,000.00**	**-16,080.20**	-4,753.00	-8,672.80	53.93%	
	Expense									
1230	**WINSLOW CENTER RENTAL**									
	Wages and Benefits									
100-1230-50001	WC-Salary General Manager	1,550.00	169.14	831.42	775	756.23	56.42	75.19	9.94%	
100-1230-50002	WC-Salary Office Staff	680	62.51	337.1	340	322.6	-2.90	14.50	4.49%	
100-1230-50003	WC-Salary Accounting Staff	1,540.00	146.78	791.48	770	730.83	21.48	60.65	8.30%	
100-1230-50190	WC-Custodial Part Time Staff	15,100.00	1,221.32	8,045.34	7,550.00	7,254.25	495.34	791.09	10.91%	follows increased rentals
100-1230-55150	Employer FICA/Medicare	1,150.00	111.78	742.82	575	291.86	167.82	450.96	154.51%	
100-1230-55250	PERS- Employer Share	600	104.07	661.12	300	413.23	361.12	247.89	59.99%	
100-1230-55300	Kaiser - Employer Share	800	63.83	406.07	400	463.58	6.07	-57.51	-12.41%	lower premiums
100-1230-55310	Delta Dental - Empr Share	75	5.84	35.07	37.5	36.7	-2.43	-1.63	-4.44%	
100-1230-55320	Life & Ltd Ins - Empr Sha	40	2.36	13.98	20	13.65	-6.02	0.33	2.42%	
100-1230-55370	PARS District Share	1,500.00	0	7.74	750	163.97	-742.26	-156.23	-95.28%	
100-1230-55400	Workers Compensation	910	112.15	786.76	455	586.13	331.76	200.63	34.23%	
	Wages and Benefits	**23,945.00**	**1,999.78**	**12,658.90**	**11,972.50**	**11,033.03**	686.40	1,625.87	14.74%	
	Operating Expenses									
100-1230-60370	Staff Training	300	0	0	150	0	-150.00	0.00	0.00%	
100-1230-65365	Telephone	3,400.00	27.56	1,542.73	1,700.00	1,331.54	-157.27	211.19	15.86%	
100-1230-65701	Electricity	10,500.00	612.65	5,311.11	5,250.00	4,495.57	61.11	815.54	18.14%	
100-1230-65705	Gas	400	70.62	116.44	200	62.84	-83.56	53.60	85.30%	
100-1230-65720	Disposal Fees	2,800.00	1,009.14	2,025.49	1,400.00	1,193.46	625.49	832.03	69.72%	
100-1230-70000	Professional Services	1,050.00	49.52	624.22	525	405.85	99.22	218.37	53.81%	
100-1230-73320	Insurance	950	84.67	508.02	475	488.7	33.02	19.32	3.95%	
100-1230-73340	Administrative Fees	2,100.00	77.07	736.4	1,050.00	685.26	-313.60	51.14	7.46%	
100-1230-75350	Postage	160	0	33.67	80	36.24	-46.33	-2.57	-7.09%	
100-1230-75515	Services and Supplies	8,500.00	362.81	4,848.61	4,250.00	4,312.33	598.61	536.28	12.44%	$750 unexpected ACME Home Elevator repair
100-1230-75625	Center Publicity	550	0	0	275	0	-275.00	0.00	0.00%	
100-1230-75750	Major Repairs	4,500.00	0	0	2,250.00	4,396.80	-2,250.00	-4,396.80	-100.00%	
	Operating Expenses	**35,210.00**	**2,294.04**	**15,746.69**	**17,605.00**	**17,408.59**	-1,858.31	-1,661.90	-9.55%	
Revenue Total		-40,000.00	-8,058.00	-24,753.00	-20,000.00	-16,080.20	-4,753.00	-8,672.80	53.93%	
Expense Total		59,155.00	4,293.82	28,405.59	29,577.50	28,441.62	-1,171.91	-36.03	-0.13%	
Grand Total		19,155.00	-3,764.18	3,652.59	9,577.50	12,361.42	-5,924.91	-8,708.83	-70.45%	$8k improvement due to increased rentals

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1231	**COMMUNITY CENTER RENTAL**									
	Revenue									
100-1231-43700	Community Center Rental	-475,000.00	-49,661.44	-281,630.68	-237,500.00	-215,854.80	-44,130.68	-65,775.88	30.47%	rentals continue growth
	Revenue	**-475,000.00**	**-49,661.44**	**-281,630.68**	**-237,500.00**	**-215,854.80**	-44,130.68	-65,775.88	30.47%	
	Expense									
1231	**COMMUNITY CENTER RENTAL**									
	Wages and Benefits									
100-1231-50001	CC-Salary General Manager	10,600.00	1,183.83	5,819.30	5,300.00	5,293.17	519.30	526.13	9.94%	
100-1231-50002	CC-Salary Office Staff	4,650.00	437.91	2,361.18	2,325.00	2,260.67	36.18	100.51	4.45%	
100-1231-50003	CC-Salary Accounting Staff	10,550.00	1,027.55	5,540.48	5,275.00	5,115.74	265.48	424.74	8.30%	
100-1231-50100	CC-Salary Director	96,500.00	9,021.17	48,641.17	48,250.00	44,810.77	391.17	3,830.40	8.55%	
100-1231-50120	Community Center Staff FT PT	52,400.00	3,316.75	27,785.58	26,200.00	12,767.57	1,585.58	15,018.01	117.63%	
100-1231-50190	CC-Custodial Part Time Staff	115,500.00	15,064.38	74,296.91	57,750.00	55,466.10	16,546.91	18,830.81	33.95%	Increased shifts to cover increased rental actives. Added painting hours.
100-1231-55150	Employer FICA/Medicare	14,000.00	1,879.75	10,910.14	7,000.00	6,611.35	3,910.14	4,298.79	65.02%	
100-1231-55250	PERS- Employer Share	11,500.00	1,683.47	10,228.42	5,750.00	10,252.81	4,478.42	-24.39	-0.24%	
100-1231-55300	Kaiser - Employer Share	30,800.00	2,717.09	15,386.02	15,400.00	16,344.28	-13.98	-958.26	-5.86%	
100-1231-55310	Delta Dental - Empr Share	3,200.00	245	1,469.97	1,600.00	1,539.26	-130.03	-69.29	-4.50%	
100-1231-55320	Life & Ltd Ins - Empr Shr	1,200.00	85.48	521.33	600	480.4	-78.67	40.93	8.52%	
100-1231-55370	PARS District Share	2,600.00	139.02	675.49	1,300.00	1,315.78	-624.51	-640.29	-48.66%	
100-1231-55400	Workers Compensation	6,680.00	1,608.02	8,430.30	3,340.00	6,334.65	5,090.30	2,095.65	33.08%	
100-1231-55450	Unemployment Insurance	5,000.00	0	0	2,500.00	0	-2,500.00	0.00	0.00%	
	Wages and Benefits	**365,180.00**	**38,409.42**	**212,066.29**	**182,590.00**	**168,592.55**	29,476.29	43,473.74	25.79%	
	Operating Expenses									
100-1231-60350	Mileage	750	13.46	213.3	375	265.35	-161.70	-52.05	-19.62%	
100-1231-60370	Staff Training	2,500.00	0	423.94	1,250.00	35	-826.06	388.94	1111.26%	
100-1231-65365	Telephone	5,050.00	491.63	2,447.72	2,525.00	1,796.02	-77.28	651.70	36.29%	
100-1231-65701	Electricity	51,000.00	2,731.35	29,271.93	25,500.00	26,886.93	3,771.93	2,385.00	8.87%	
100-1231-65705	Gas	7,350.00	715.84	1,374.80	3,675.00	1,387.43	-2,300.20	-12.63	-0.91%	
100-1231-65720	Disposal Fees	9,000.00	0	4,029.35	4,500.00	4,731.42	-470.65	-702.07	-14.84%	
100-1231-65730	Universal Waste Fees	300	0	200	150	200	50.00	0.00	0.00%	
100-1231-70000	Professional Services	7,000.00	346.64	4,369.51	3,500.00	2,840.94	869.51	1,528.57	53.81%	
100-1231-73320	Insurance	6,500.00	592.7	3,556.20	3,250.00	3,420.90	306.20	135.30	3.96%	
100-1231-73335	Memberships	800	0	230.84	400	314.68	-169.16	-83.84	-26.64%	
100-1231-73340	Administrative Fees	15,500.00	532.45	5,154.77	7,750.00	4,796.85	-2,595.23	357.92	7.46%	
100-1231-75350	Postage	600	0	235.72	300	253.69	-64.28	-17.97	-7.08%	
100-1231-75500	Office Supplies	13,000.00	28.58	2,878.12	6,500.00	3,042.94	-3,621.88	-164.82	-5.42%	
100-1231-75515	Services and Supplies	63,500.00	4,619.96	28,290.71	31,750.00	27,924.58	-3,459.29	366.13	1.31%	
100-1231-75625	Center Publicity	4,200.00	0	229.19	2,100.00	81.37	-1,870.81	147.82	181.66%	
100-1231-75750	Major Repairs	4,500.00	0	6,345.31	2,250.00	4,451.53	4,095.31	1,893.78	42.54%	
	Operating Expenses	**191,550.00**	**10,072.61**	**89,251.41**	**95,775.00**	**82,429.63**	-6,523.59	6,821.78	8.28%	
Revenue Total		-475,000.00	-49,661.44	-281,630.68	-237,500.00	-215,854.80	-44,130.68	-65,775.88	30.47%	
Expense Total		556,730.00	48,482.03	301,317.70	278,365.00	251,022.18	22,952.70	50,295.52	20.04%	
Grand Total		81,730.00	-1,179.41	19,687.02	40,865.00	35,167.38	-21,177.98	-15,480.36	-44.02%	facility deficit continues to shrink due to growth of rental income

School House

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1232	**Expense Dept Operating Expenses**									
100-1232-65701	School House Electricity	600	31.53	342.16	300	334.87	42.16	-677.03	2.18%	
100-1232-65705	School House Gas	100	0	0	50	8.11	-50	-8.11	-100.00%	
100-1232-75515	SchHouse Services and Supplies	1,000.00	200.68	601.45	500	1,018.87	101.45	-1620.32	-40.97%	
	Operating Expenses	**1,700.00**	**232.21**	**943.61**	**850**	**1,361.85**	93.61	-2305.46	-30.71%	
Expense Total		1,700.00	232.21	943.61	850	1,361.85	93.61	-2305.46	-30.71%	
Grand Total		1,700.00	232.21	943.61	850	1,361.85	93.61	-2305.46	-30.71%	

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1233	**Expense Dept Operating Expenses**									
100-1233-65701	R Ranch Gas & Electric	320	39.85	175.13	160	129.12	15.13	46.01	35.63%	
100-1233-65705	R Ranch Water Expense	1,700.00	0	2,703.80	850	1,023.44	1853.8	1680.36	164.19%	
100-1233-75515	R Ranch Services & Supplies	650	0	1,075.00	325	0	750	1075	100.00%	
100-1233-75750	R Ranch Major Repairs	4,000.00	0	0	2,000.00	0	-2000	0	0.00%	
	Operating Expenses	**6,670.00**	**39.85**	**3,953.93**	**3,335.00**	**1,152.56**	618.93	2801.37	243.06%	
Expense Total		6,670.00	39.85	3,953.93	3,335.00	1,152.56	618.93	2801.37	243.06%	
Grand Total		6,670.00	39.85	3,953.93	3,335.00	1,152.56	618.93	2801.37	243.06%	

Adult Activities

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1240	**ADULT ACTIVITIES**									
	Revenue									
100-1240-44100	Adult- Classes	-120,000.00	-5,112.93	-51,954.44	-60,000.00	-51,604.41	8,045.56	-350.03	0.68%	
100-1240-44200	Adult-Summer School	-70,000.00	0	-56,440.86	-35,000.00	-58,219.82	-21,440.86	1,778.96	-3.06%	
	Revenue	**-190,000.00**	**-5,112.93**	**-108,395.30**	**-95,000.00**	**-109,824.23**	-13,395.30	1,428.93	-1.30%	flat
	Expense									
1240	**ADULT ACTIVITIES**									
	Wages and Benefits									
100-1240-50001	Adult-Salary General Manager	8,000.00	845.66	4,156.96	4,000.00	3,781.04	156.96	375.92	9.94%	
100-1240-50002	Adult-Salary Office Staff	3,600.00	312.79	1,686.56	1,800.00	1,614.75	-113.44	71.81	4.45%	
100-1240-50003	Adult-Salary Accounting Staff	7,350.00	733.97	3,957.48	3,675.00	3,654.16	282.48	303.32	8.30%	
100-1240-50150	Adult-Salaries Program	39,000.00	2,926.35	17,053.30	19,500.00	15,864.79	-2,446.70	1,188.51	7.49%	
100-1240-50160	Adult-Salaries Summer School	32,000.00	600	27,722.36	16,000.00	25,775.28	11,722.36	1,947.08	7.55%	
100-1240-55150	Employer FICA/Medicare	2,350.00	142.74	1,355.65	1,175.00	1,302.42	180.65	53.23	4.09%	
100-1240-55250	PERS- Employer Share	1,600.00	134.63	807.77	800	1,331.00	7.77	-523.23	-39.31%	1 time annual payment
100-1240-55300	Kaiser - Employer Share	4,000.00	319.16	2,030.33	2,000.00	2,318.49	30.33	-288.16	-12.43%	rate decline
100-1240-55310	Delta Dental - Empr Share	400	29.21	175.26	200	183.51	-24.74	-8.25	-4.50%	
100-1240-55320	Life & Ltd Ins - Empr Shr	140	11.77	69.87	70	68.08	-0.13	1.79	2.63%	
100-1240-55370	PARS District Share	1,780.00	88.17	1,278.61	890	1,196.11	388.61	82.50	6.90%	
100-1240-55400	Workers Compensation	2,200.00	-9.22	1,042.77	1,100.00	937.76	-57.23	105.01	11.20%	
100-1240-55450	Unemployment Insurance	1,200.00	0	0	600	0	-600.00	0.00	0.00%	
	Wages and Benefits	**103,620.00**	**6,135.23**	**61,336.92**	**51,810.00**	**58,027.39**	9,526.92	3,309.53	5.70%	
	Operating Expenses									
100-1240-60350	Mileage	200	0	0	100	0	-100.00	0.00	0.00%	
100-1240-60370	Staff Training	750	0	0	375	0	-375.00	0.00	0.00%	
100-1240-65365	Telephone	200	0	0	100	0	-100.00	0.00	0.00%	
100-1240-70000	Professional Services	5,000.00	247.6	3,121.08	2,500.00	2,029.25	621.08	1,091.83	53.80%	legal fees
100-1240-73320	Insurance	4,600.00	423.35	2,540.10	2,300.00	2,443.50	240.10	96.60	3.95%	
100-1240-73340	Administrative Fees	8,800.00	380.32	3,681.98	4,400.00	3,426.32	-718.02	255.66	7.46%	
100-1240-73410	Use of Premise	11,000.00	0	0	5,500.00	7,612.50	-5,500.00	-7,612.50	-100.00%	MDUSD has not yet billed for Summer facility use
100-1240-75350	Postage	400	0	168.37	200	181.21	-31.63	-12.84	-7.09%	
100-1240-75620	Program Supplies	8,000.00	0	550.03	4,000.00	1,287.80	-3,449.97	-737.77	-57.29%	
100-1240-75625	Publicity	2,000.00	0	0	1,000.00	56.42	-1,000.00	-56.42	-100.00%	
100-1240-75660	Summer School Supplies	12,000.00	0	10,283.97	6,000.00	9,996.76	4,283.97	287.21	2.87%	
	Operating Expenses	**52,950.00**	**1,051.27**	**20,345.53**	**26,475.00**	**27,033.76**	-6,129.47	-6,688.23	-24.74%	
Revenue Total		-190,000.00	-5,112.93	-108,395.30	-95,000.00	-109,824.23	-13,395.30	1,428.93	-1.30%	
Expense Total		156,570.00	7,186.50	81,682.45	78,285.00	85,061.15	3,397.45	-3,378.70	-3.97%	
Grand Total		-33,430.00	2,073.57	-26,712.85	-16,715.00	-24,763.08	-9,997.85	-1,949.77	7.87%	slight improvement due to late billing by school district

Athletics

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1250	**ATHLETICS**									
	Revenue									
100-1250-45050	Athletics-Youth Sports	-32,000.00	-20	-9,597.00	-16,000.00	-13,780.00	6,403.00	4,183.00	-30.36%	Youth basketball numbers are down this year
100-1250-45150	Athletics -Recreation Gen	-150,000.00	641	-87,936.37	-75,000.00	-88,955.95	-12,936.37	1,019.58	-1.15%	
100-1250-45200	Athletics-Softball	-141,000.00	-1,700.00	-89,168.70	-70,500.00	-82,796.00	-18,668.70	-6,372.70	7.70%	We had about 10 more teams in fall
100-1250-45250	Athletics- Basketball	-64,000.00	-1,921.19	-30,412.30	-32,000.00	-27,782.00	1,587.70	-2,630.30	9.47%	
100-1250-45300	Athletics- Drop-in Sport	-18,000.00	-2,690.00	-10,292.00	-9,000.00	-9,047.00	-1,292.00	-1,245.00	13.76%	
100-1250-45350	Athletics-Rec Facility U	-62,000.00	-56	-38,096.03	-31,000.00	-34,201.71	-7,096.03	-3,894.32	11.39%	
100-1250-45360	Athletics Field Use	-69,000.00	0	0	-34,500.00	-38,600.00	34,500.00	38,600.00	-100.00%	Soccer field fees not yet rec'd expect payment in Feb
100-1250-45500	Athletics-Athl& Fitness	-18,000.00	-470.94	-18,158.80	-9,000.00	-12,341.83	-9,158.80	-5,816.97	47.13%	Tennis numbers have been consitently good
100-1250-45600	Athletics- Bus rental	-1,000.00	0	0	-500	0	500.00	0.00	0.00%	
	Revenue	**-555,000.00**	**-6,217.13**	**-283,661.20**	**-277,500.00**	**-307,504.49**	-6,161.20	23,843.29	-7.75%	overall decline due to field use fees
	Expense									
1250	**ATHLETICS**									
	Wages and Benefits									
100-1250-50001	Athletics-Salary General Manag	14,320.00	1,522.15	7,482.43	7,160.00	6,805.78	322.43	676.65	9.94%	
100-1250-50002	Athletics-Salary Office Staff	6,200.00	563.04	3,035.84	3,100.00	2,906.53	-64.16	129.31	4.45%	
100-1250-50003	Athletics-Salary Accounting St	14,020.00	1,321.13	7,123.41	7,010.00	6,577.43	113.41	545.98	8.30%	
100-1250-50010	Athletics-Salary Supervisors	89,520.00	8,191.23	44,166.23	44,760.00	41,078.58	-593.77	3,087.65	7.52%	
100-1250-50015	Athletics-Rec Co-Ordinators	40,500.00	3,250.00	19,500.00	20,250.00	19,267.15	-750.00	232.85	1.21%	
100-1250-50050	Salary Youth Sports	3,000.00	120	120	1,500.00	524	-1,380.00	-404.00	-77.10%	
100-1250-50200	Salaries Adult Sports	32,000.00	3,721.22	26,049.30	16,000.00	16,417.17	10,049.30	9,632.13	58.67%	Athletics Dept staff now being paid to lock park bathrooms nightly
100-1250-50300	Athletics-Salaries Drop-In	1,200.00	470	470	600	380	-130.00	90.00	23.68%	
100-1250-50500	Salaries Athletics	13,000.00	479.4	5,810.90	6,500.00	7,379.88	-689.10	-1,568.98	-21.26%	
100-1250-55150	Employer FICA/Medicare	12,000.00	1,072.70	6,250.31	6,000.00	5,876.46	250.31	373.85	6.36%	
100-1250-55250	PERS- Employer Share	14,000.00	1,131.42	6,788.62	7,000.00	11,271.21	-211.38	-4,482.59	-39.77%	1 time annual payment
100-1250-55300	Kaiser - Employer Share	31,320.00	2,575.83	16,276.96	15,660.00	18,109.00	616.96	-1,832.04	-10.12%	rate decline
100-1250-55310	Delta Dental - Empr Share	3,800.00	309.47	1,856.85	1,900.00	1,944.67	-43.15	-87.82	-4.52%	
100-1250-55320	Life & Ltd Ins - Empr Shr	1,350.00	117.52	701.42	675	673.35	26.42	28.07	4.17%	
100-1250-55370	PARS District Share	1,000.00	119.77	855.43	500	659.4	355.43	196.03	29.73%	
100-1250-55400	Workers Compensation	5,000.00	345.84	2,187.37	2,500.00	2,378.58	-312.63	-191.21	-8.04%	
100-1250-55450	Unemployment Insurance	1,000.00	32	470	500	255	-30.00	215.00	84.31%	
	Wages and Benefits	**283,230.00**	**25,342.72**	**149,145.07**	**141,615.00**	**142,504.19**	7,530.07	6,640.88	4.66%	
	Operating Expenses									
100-1250-60350	Mileage	1,500.00	0	209.89	750	305.2	-540.11	-95.31	-31.23%	
100-1250-60370	Staff Training	1,000.00	0	0	500	0	-500.00	0.00	0.00%	
100-1250-65365	Telephone	2,100.00	64.49	768.09	1,050.00	747.97	-281.91	20.12	2.69%	
100-1250-70000	Professional Services	7,500.00	445.68	5,617.94	3,750.00	3,652.64	1,867.94	1,965.30	53.80%	legal fees
100-1250-73320	Insurance	8,200.00	762.04	4,572.24	4,100.00	4,398.30	472.24	173.94	3.95%	
100-1250-73335	Memberships	300	150	150	150	0	0.00	150.00	100.00%	
100-1250-73340	Administrative Fees	11,000.00	684.58	6,627.56	5,500.00	6,167.38	1,127.56	460.18	7.46%	
100-1250-73410	Use of Premise	35,000.00	3,319.00	6,531.00	17,500.00	24,570.00	-10,969.00	-18,039.00	-73.42%	School district has a new billing system
100-1250-75050	Youth Sports Supplies	10,000.00	0	2,471.00	5,000.00	6,537.87	-2,529.00	-4,066.87	-62.20%	Youth basketball bills not included this month
100-1250-75350	Postage	1,000.00	0	303.06	500	368.24	-196.94	-65.18	-17.70%	
100-1250-75620	Rec General Supplies	60,000.00	1,983.75	46,466.99	30,000.00	33,575.40	16,466.99	12,891.59	38.40%	Paid bocce prep out of this account
100-1250-75622	Contract Officials	40,500.00	650	28,679.00	20,250.00	33,566.00	8,429.00	-4,887.00	-14.56%	Cut down to 1 umpire per game
100-1250-75625	Publicity	500	0	33.98	250	105.86	-216.02	-71.88	-67.90%	
100-1250-75628	Bus Expenses	2,000.00	0	1,546.72	1,000.00	1,428.39	546.72	118.33	8.28%	
100-1250-75670	Athletic Supplies	1,200.00	3,402.00	3,532.79	600	0	2,932.79	3,532.79	100.00%	Tennis numbers are up
	Operating Expenses	**181,800.00**	**11,461.54**	**107,510.26**	**90,900.00**	**115,423.25**	16,610.26	-7,912.99	-6.86%	
Revenue Total		-555,000.00	-6,217.13	-283,661.20	-277,500.00	-307,504.49	-6,161.20	23,843.29	-7.75%	
Expense Total		465,030.00	36,804.26	256,655.33	232,515.00	257,927.44	24,140.33	-1,272.11	-0.49%	
Grand Total		-89,970.00	30,587.13	-27,005.87	-44,985.00	-49,577.05	17,979.13	22,571.18	-45.53%	largest contributor to $23k decline in profits are field use fees not yet rec'd

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1255	TEENS									
	Revenue									
100-1255-43700	Teen Center Rentals	-53,550.00	-4,358.87	-27,185.32	-26,775.00	-28,831.99	-410.32	1,646.67	-5.71%	
100-1255-45100	Teen Activities	-165,000.00	-15,287.61	-149,404.48	-82,500.00	-107,464.75	-66,904.48	-41,939.73	39.03%	Full Program
100-1255-45150	Teen ASP Revenue	0	-24	-333	0	0	-333.00	-333.00	100.00%	New Acct. Working with ActiveNet on correct breakdown of these funds. Currently in Teen Activities
100-1255-45200	Teen Center Snack Shack	-19,600.00	-1,809.00	-12,844.55	-9,800.00	-10,703.00	-3,044.55	-2,141.55	20.01%	
100-1255-45450	Teen Special Events	-10,000.00	-97	-2,033.06	-5,000.00	-320	2,966.94	-1,713.06	535.33%	
	Revenue	**-248,150.00**	**-21,576.48**	**-191,800.41**	**-124,075.00**	**-147,319.74**	-67,725.41	-44,480.67	30.19%	impressive income growth
	Expense									
1255	TEENS									
	Wages and Benefits									
100-1255-50001	Teens-Salary General Manager	3,150.00	338.26	1,662.77	1,575.00	1,512.38	87.77	150.39	9.94%	
100-1255-50002	Teens- Salary Office Staff	1,330.00	125.12	674.62	665	645.9	9.62	28.72	4.45%	
100-1255-50003	Teens Salary Accounting Staff	3,100.00	293.58	1,582.96	1,550.00	1,461.68	32.96	121.28	8.30%	
100-1255-50015	Teens- Salary Supervisor	74,800.00	7,162.06	38,617.05	37,400.00	35,208.36	1,217.05	3,408.69	9.68%	
100-1255-50100	Teens-Salary Coordinator	17,650.00	937.59	6,071.02	8,825.00	0	-2,753.98	6,071.02	100.00%	
100-1255-50120	Teens- Salary Teen Center Staf	58,470.00	520.68	31,602.83	29,235.00	39,793.54	2,367.83	-8,190.71	-20.58%	More staff needed for high enrollment
100-1255-50130	Teen ASP Salaries	0	3,951.09	8,057.15	0	0	8,057.15	8,057.15	100.00%	New Acct. Part of year in Teen Center Staff
100-1255-50190	Teens-Salary Custodial PTime	18,450.00	1,725.18	9,312.22	9,225.00	7,677.58	87.22	1,634.64	21.29%	
100-1255-50195	TC Building Attendant	6,800.00	906.02	3,124.52	3,400.00	2,716.88	-275.48	407.64	15.00%	
100-1255-55150	Teens-Employer FICA/Medicare	10,530.00	748.21	4,377.25	5,265.00	4,339.24	-887.75	38.01	0.88%	
100-1255-55250	Teens-PERS -Employer Share	7,500.00	694.8	4,100.33	3,750.00	6,881.49	350.33	-2,781.16	-40.42%	1 time payment
100-1255-55300	Teens-Health Coverage	13,900.00	656.24	4,875.75	6,950.00	8,776.59	-2,074.25	-3,900.84	-44.45%	rate decline
100-1255-55310	Teens-Dental Coverage	1,510.00	125.74	754.27	755	790.06	-0.73	-35.79	-4.53%	
100-1255-55320	Teens- Life & LTD Insur	750	60.37	369.74	375	338.64	-5.26	31.10	9.18%	
100-1255-55370	FICA Alternative PARS	1,970.00	168.85	1,377.09	985	979.54	392.09	397.55	40.59%	follows PT pay
100-1255-55400	Teens-Workers Compensation	4,400.00	470.26	2,943.34	2,200.00	2,750.31	743.34	193.03	7.02%	
	Wages and Benefits	**224,310.00**	**18,884.05**	**119,502.91**	**112,155.00**	**113,872.19**	7,347.91	5,630.72	4.94%	
	Operating Expenses									
100-1255-60350	Mileage Reimbursement	200	0	100.64	100	52.92	0.64	47.72	90.17%	
100-1255-60370	Staff Training	1,000.00	0	395	500	78.12	-105.00	316.88	405.63%	
100-1255-65365	Telephone expense	1,380.00	65.03	609.83	690	494.87	-80.17	114.96	23.23%	
100-1255-65701	Electricity	14,700.00	726.22	8,107.91	7,350.00	8,004.06	757.91	103.85	1.30%	
100-1255-65705	Gas expense	2,900.00	358.14	1,003.29	1,450.00	938.87	-446.71	64.42	6.86%	
100-1255-65720	Disposal Fees	1,600.00	134.45	806.7	800	789.38	6.70	17.32	2.19%	
100-1255-70000	Professional Fees	1,550.00	99.04	1,248.43	775	811.7	473.43	436.73	53.80%	legal fees
100-1255-73320	Insurance Expense	1,650.00	169.34	1,016.04	825	977.4	191.04	38.64	3.95%	
100-1255-73335	Memberships	200	0	65.83	100	165	-34.17	-99.17	-60.10%	
100-1255-73340	Administrative Expenses	2,500.00	152.12	1,472.78	1,250.00	1,370.53	222.78	102.25	7.46%	
100-1255-75350	Postage Expense	200	0	67.35	100	30.42	-32.65	36.93	121.40%	
100-1255-75500	Office Supplies	1,200.00	0	232.08	600	727.77	-367.92	-495.69	-68.11%	
100-1255-75515	Services & Supplies	12,750.00	1,064.88	9,702.19	6,375.00	4,777.43	3,327.19	4,924.76	103.08%	$3231.76 chairs & tables will be moved to 75750
100-1255-75620	Snack Shack Supplies	14,500.00	0	7,737.93	7,250.00	8,808.88	487.93	-1,070.95	-12.16%	
100-1255-75625	Teen Publicity	2,500.00	21.68	400.38	1,250.00	774.94	-849.62	-374.56	-48.33%	
100-1255-75626	Teen Supplies	41,900.00	1,316.29	35,845.07	20,950.00	35,188.95	14,895.07	656.12	1.86%	
100-1255-75627	Teen Webite Expenses	50	0	0	25	0	-25.00	0.00	0.00%	
100-1255-75630	Teens-Special Event Expenses	1,800.00	291.79	602.95	900	0	-297.05	602.95	100.00%	
100-1255-75635	Teen ASP Supplies	0	0	165.38	0	0	165.38	165.38	100.00%	
100-1255-75750	Major Repairs	2,000.00	3,178.82	3,178.82	1,000.00	0	2,178.82	3,178.82	100.00%	$3178 Mity Lite acct error from FY14; $3231.76 chairs & tables FY15 will be moved to here
	Operating Expenses	**104,580.00**	**7,577.80**	**72,758.60**	**52,290.00**	**63,991.24**	20,468.60	8,767.36	13.70%	
Revenue Total		-248,150.00	-21,576.48	-191,800.41	-124,075.00	-147,319.74	-67,725.41	-44,480.67	30.19%	
Expense Total		328,890.00	26,461.85	192,261.51	164,445.00	177,863.43	27,816.51	14,398.08	8.10%	
Grand Total		80,740.00	4,885.37	461.1	40,370.00	30,543.69	-39,908.90	-30,082.59	-98.49%	$30k improvement in bottom line over last year

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	%Change Prior Year	Comments
1260	**PRESCHOOL YOUTH**									
	Revenue									
100-1260-46100	Preschool-Elementary	-40,700.00	-762.24	-32,645.62	-20,350.00	-27,076.36	-12,295.62	-5,569.26	20.57%	Tiny Tot Morning Care and Preschool Activity Class Enrollments exceed projections
100-1260-46250	Preschool- Preschool Classes	-112,000.00	-6,211.72	-79,270.43	-56,000.00	-69,355.14	-23,270.43	-9,915.29	14.30%	6 openings in Priority Preschool out of 124 maximum capacity
100-1260-46260	Preschool- Priority Preschool	-350,000.00	-38,263.39	-148,852.84	-175,000.00	-147,779.03	26,147.16	-1,073.81	0.73%	
100-1260-46300	Priority Parent Revenue	0	0	-2,147.82	0	-2,441.29	-2,147.82	293.47	-12.02%	
	Revenue	**-502,700.00**	**-45,237.35**	**-262,916.71**	**-251,350.00**	**-246,651.82**	-11,566.71	-16,264.89	6.59%	
1260	**Expense** **PRESCHOOL YOUTH**									
	Wages and Benefits									
100-1260-50001	PreSch-Salary General Manager	5,620.00	591.96	2,909.86	2,810.00	2,646.68	99.86	263.18	9.94%	
100-1260-50002	PreSch-Salary Office Staff	2,400.00	218.96	1,180.60	1,200.00	1,130.32	-19.40	50.28	4.45%	
100-1260-50003	PreSch-Salary Accounting Staff	5,550.00	513.79	2,770.28	2,775.00	2,557.90	-4.72	212.38	8.30%	
100-1260-50050	PreSch-Salary Supervisor	26,900.00	2,100.69	13,327.74	13,450.00	13,100.98	-122.26	226.76	1.73%	
100-1260-50100	PreSch-Salary Elementary Progr	6,000.00	584.5	3,162.08	3,000.00	3,818.26	162.08	-656.18	-17.19%	Less hourly employees
100-1260-50250	Salaries Preschool	44,700.00	2,028.13	21,193.70	22,350.00	18,447.56	-1,156.30	2,746.14	14.89%	follows revenue increase above
100-1260-50260	Salaries Priority Ps	122,850.00	12,875.08	54,947.92	61,425.00	53,894.66	-6,477.08	1,053.26	1.95%	
100-1260-55150	Employer FICA/Medicare	12,000.00	1,032.13	5,482.48	6,000.00	5,568.70	-517.52	-86.22	-1.55%	
100-1260-55250	PERS- Employer Share	10,000.00	953.7	5,122.11	5,000.00	8,859.16	122.11	-3,737.05	-42.18%	1 time payment
100-1260-55300	Kaiser - Employer Share	3,600.00	223.41	1,421.21	1,800.00	1,622.88	-378.79	-201.67	-12.43%	rate decline
100-1260-55310	Delta Dental - Empr Share	1,250.00	96.99	581.91	625	609.36	-43.09	-27.45	-4.50%	
100-1260-55320	Life & Ltd Ins - Empr Shr	500	29.72	176.4	250	172.29	-73.60	4.11	2.39%	
100-1260-55370	PARS District Share	1,550.00	149.12	865.24	775	716.76	90.24	148.48	20.72%	
100-1260-55400	Workers Compensation	4,600.00	373.96	2,021.43	2,300.00	1,691.24	-278.57	330.19	19.52%	
100-1260-55450	Unemployment Insurance	1,000.00	0	0	500	0	-500.00	0.00	0.00%	
	Wages and Benefits	**248,520.00**	**21,772.14**	**115,162.96**	**124,260.00**	**114,836.75**	-9,097.04	326.21	0.28%	
	Operating Expenses									
100-1260-60350	Mileage	350	0	13.8	175	54.71	-161.20	-40.91	-74.78%	
100-1260-60370	Staff Training	700	25	25	350	0	-325.00	25.00	100.00%	
100-1260-70000	Professional Services	3,300.00	173.33	2,184.76	1,650.00	1,420.47	534.76	764.29	53.81%	legal fees
100-1260-73320	Insurance	3,200.00	296.35	1,778.10	1,600.00	1,710.48	178.10	67.62	3.95%	
100-1260-73335	Memberships	450	0	0	225	0	-225.00	0.00	0.00%	
100-1260-73340	Administrative Fees	7,400.00	266.22	2,577.38	3,700.00	2,298.43	-1,122.62	278.95	12.14%	
100-1260-75100	Elementary Supplies	22,300.00	100.8	15,746.71	11,150.00	11,702.81	4,596.71	4,043.90	34.55%	More contract instructors
100-1260-75155	Holiday Festival Supplies	0	185.95	185.95	0	95.34	185.95	90.61	95.04%	
100-1260-75225	License Fees	400	0	0	200	32	-200.00	-32.00	-100.00%	
100-1260-75250	Preschool Supplies	29,000.00	898.31	16,629.02	14,500.00	15,536.06	2,129.02	1,092.96	7.03%	revenue up 7%
100-1260-75260	Priority Ps Supplies	13,000.00	979.52	5,693.79	6,500.00	6,954.22	-806.21	-1,260.43	-18.12%	
100-1260-75300	Prioity Parent Expenses	0	0	753.09	0	1,341.59	753.09	-588.50	-43.87%	
100-1260-75350	Postage	350	0	117.86	175	126.85	-57.14	-8.99	-7.09%	
100-1260-75520	Site Prep	2,000.00	0	0	1,000.00	0	-1,000.00	0.00	0.00%	
100-1260-75625	Publicity	3,000.00	0	250.45	1,500.00	404.3	-1,249.55	-153.85	-38.05%	
	Operating Expenses	**85,450.00**	**2,925.48**	**45,955.91**	**42,725.00**	**41,677.26**	3,230.91	4,278.65	10.27%	
Revenue Total		-502,700.00	-45,237.35	-262,916.71	-251,350.00	-246,651.82	-11,566.71	-16,264.89	6.59%	
Expense Total		333,970.00	24,697.62	161,118.87	166,985.00	156,514.01	-5,866.13	4,604.86	2.94%	
Grand Total		-168,730.00	-20,539.73	-101,797.84	-84,365.00	-90,137.81	-17,432.84	-11,660.03	12.94%	$12k increase in profits up 13% over PY

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1265	Dept Revenue									
100-1265-46150	Special Events	-50,000.00	-3,455.50	-9,069.00	-25,000.00	-9,075.70	15,931.00	6.70	-0.07%	
100-1265-46155	Holiday Festival	-5,000.00	-3,581.06	-8,531.06	-2,500.00	-5,338.00	-6,031.06	-3,193.06	59.82%	
100-1265-46160	Blues & Brews	-48,000.00	0	-40,327.73	-24,000.00	-42,185.38	-16,327.73	1,857.65	-4.40%	
100-1265-46170	Wine, Women & Shoes	-115,000.00	-5,900.00	-14,100.00	-57,500.00	0	43,400.00	-14,100.00	100.00%	sponsorship funds received earlier in current year
	Revenue	**-218,000.00**	**-12,936.56**	**-72,027.79**	**-109,000.00**	**-56,599.08**	36,972.21	-15,428.71	27.26%	
1265	Expense Dept Wages and Benefits									
100-1265-50001	Salary General Manager	2,250.00	253.7	1,247.10	1,125.00	1,134.32	122.10	112.78	9.94%	
100-1265-50002	Salary Office Staff	990	93.83	505.93	495	484.44	10.93	21.49	4.44%	
100-1265-50003	Salary Accounting Staff	2,330.00	220.19	1,187.28	1,165.00	1,096.22	22.28	91.06	8.31%	
100-1265-50050	Salary Supervisor	8,390.00	795.79	4,290.80	4,195.00	3,912.06	95.80	378.74	9.68%	
100-1265-50100	Salary Coordinator	47,000.00	4,207.00	10,705.00	23,500.00	0	-12,795.00	10,705.00	100.00%	new position added in current year
100-1265-50150	Salary Special Events	1,500.00	96.66	334.19	750	152.77	-415.81	181.42	118.75%	
100-1265-55150	Employer FICA/Medicare	2,880.00	411.87	1,320.33	1,440.00	471.99	-119.67	848.34	179.74%	
100-1265-55250	PERS -Employer Share	3,450.00	367.69	1,277.07	1,725.00	992.6	-447.93	284.47	28.66%	
100-1265-55300	Health Coverage	6,000.00	154.48	1,060.60	3,000.00	1,349.10	-1,939.40	-288.50	-21.38%	
100-1265-55310	Dental Benefits	260	21.42	128.57	130	134.62	-1.43	-6.05	-4.49%	
100-1265-55320	Life & LTD Insurance	460	83.4	130.69	230	53.43	-99.31	77.26	144.60%	
100-1265-55370	PARS Employer share	70	0.83	5.97	35	3.2	-29.03	2.77	86.56%	
100-1265-55400	Wokers Comp Insurance	1,380.00	108.13	389.75	690	94.63	-300.25	295.12	311.87%	
	Wages and Benefits	**76,960.00**	**6,814.99**	**22,583.28**	**38,480.00**	**9,879.38**	-15,896.72	12,703.90	128.59%	
	Operating Expenses									
100-1265-60350	Mileage	300	0	38.53	150	0	-111.47	38.53	100.00%	
100-1265-70000	Professional Services	1,500.00	74.28	936.32	750	608.77	186.32	327.55	53.81%	
100-1265-73320	Insurance	1,350.00	127.01	762.06	675	733.08	87.06	28.98	3.95%	
100-1265-73340	Admin Fees	3,500.00	114.09	1,104.59	1,750.00	1,027.90	-645.41	76.69	7.46%	
100-1265-75150	Special Events Supplies	26,000.00	3,538.02	9,372.37	13,000.00	5,851.90	-3,627.63	3,520.47	60.16%	
100-1265-75155	Holiday Festival Supplies	4,000.00	3,794.27	9,338.08	2,000.00	6,022.28	7,338.08	3,315.80	55.06%	
100-1265-75160	Blues & Brews Supplies	39,000.00	0	28,234.83	19,500.00	35,204.77	8,734.83	-6,969.94	-19.80%	
100-1265-75170	Wine, Women & Shoes expenses	53,000.00	0	7,015.00	26,500.00	0	-19,485.00	7,015.00	100.00%	offset by $14k rev increase above
100-1265-75350	Postage	200	0	50.51	100	86.47	-49.49	-35.96	-41.59%	
100-1265-75625	Publicity	3,500.00	300	367.73	1,750.00	312.03	-1,382.27	55.70	17.85%	
	Operating Expenses	**132,350.00**	**7,947.67**	**57,220.02**	**66,175.00**	**49,847.20**	-8,954.98	7,372.82	14.79%	
Revenue Total		-218,000.00	-12,936.56	-72,027.79	-109,000.00	-56,599.08	36,972.21	-15,428.71	27.26%	
Expense Total		209,310.00	14,762.66	79,803.30	104,655.00	59,726.58	-24,851.70	20,076.72	33.61%	
Grand Total		-8,690.00	1,826.10	7,775.51	-4,345.00	3,127.50	12,120.51	4,648.01	148.62%	only $5k increase in deficit despite adding a FT staff position

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1270	**CHILD CARE**									
	Revenue									
100-1270-47100	Child Care	-313,000.00	-27,291.76	-224,773.30	-156,500.00	-132,302.86	-68,273.30	-92,470.44	69.89%	Enrollment numbers are up and the kindergarden program is full.
	Revenue	**-313,000.00**	**-27,291.76**	**-224,773.30**	**-156,500.00**	**-132,302.86**	-68,273.30	-92,470.44	69.89%	
	Expense									
1270	**CHILD CARE**									
	Wages and Benefits									
100-1270-50001	Child-Salary General Manager	4,450.00	507.4	2,494.20	2,225.00	2,268.60	269.20	225.60	9.94%	
100-1270-50002	Child-Salary Office Staff	1,970.00	187.69	1,011.97	985	968.85	26.97	43.12	4.45%	
100-1270-50003	Child-Salary Accounting Staff	4,500.00	440.37	2,374.47	2,250.00	2,192.47	124.47	182.00	8.30%	
100-1270-50100	Child Care Director	66,000.00	0	12,135.67	33,000.00	30,016.50	-20,864.33	-17,880.83	-59.57%	Position is vacant at this time
100-1270-50110	Childcare Staff Full-Time	26,900.00	2,100.70	13,327.81	13,450.00	13,101.02	-122.19	226.79	1.73%	
100-1270-50120	Childcare Staff Part-Time	74,600.00	6,199.52	48,694.86	37,300.00	45,255.03	11,394.86	3,439.83	7.60%	
100-1270-50190	Child-Custodial Part Time Staf	5,030.00	397.33	2,306.49	2,515.00	1,345.95	-208.51	960.54	71.37%	Kidstop 50190 account is now staffed with hourly wage custodian (plus a volunteer mom) and does not have any of its cost hidden in Rico's salary like it did last year. We're actually under the budget I submitted to Bob for this year - and that will even out when the floor care maintenance is done in this fiscal year(from Carrie)
100-1270-55150	Employer FICA/Medicare	11,000.00	482.3	4,087.56	5,500.00	5,118.35	-1,412.44	-1,030.79	-20.14%	
100-1270-55250	PERS- Employer Share	9,500.00	452.33	3,386.75	4,750.00	6,490.38	-1,363.25	-3,103.63	-47.82%	PERS rates decreased
100-1270-55300	Kaiser - Employer Share	9,800.00	460.48	4,657.04	4,900.00	5,255.22	-242.96	-598.18	-11.38%	
100-1270-55310	Delta Dental - Empr Share	1,600.00	94.06	564.38	800	591.01	-235.62	-26.63	-4.51%	
100-1270-55320	Life & Ltd Ins - Empr Shr	1,400.00	28.62	371.82	700	443.13	-328.18	-71.31	-16.09%	
100-1270-55370	PARS District Share	1,600.00	92.9	963.69	800	913.84	163.69	49.85	5.46%	
100-1270-55400	Workers Compensation	4,200.00	200.41	1,808.61	2,100.00	1,805.31	-291.39	3.30	0.18%	
100-1270-55450	Unemployment Insurance	1,200.00	0	0	600	0	-600.00	0.00	0.00%	
	Wages and Benefits	**223,750.00**	**11,644.11**	**98,185.32**	**111,875.00**	**115,765.66**	-13,689.68	-17,580.34	-15.19%	
	Operating Expenses									
100-1270-60350	Mileage	450	0	168.6	225	201.11	-56.40	-32.51	-16.17%	
100-1270-60370	Staff Training	400	60	60	200	93	-140.00	-33.00	-35.48%	
100-1270-65365	Telephone	1,400.00	115.35	686.78	700	731.59	-13.22	-44.81	-6.13%	
100-1270-65700	Combined Utilities	1,200.00	0	0	600	0	-600.00	0.00	0.00%	
100-1270-70000	Professional Services	2,400.00	148.56	1,872.65	1,200.00	1,217.55	672.65	655.10	53.80%	
100-1270-73320	Insurance	2,600.00	254.01	1,524.06	1,300.00	1,466.10	224.06	57.96	3.95%	
100-1270-73335	Memberships	400	0	65.83	200	0	-134.17	65.83	100.00%	
100-1270-73340	Administrative Fees	5,500.00	228.2	2,209.19	2,750.00	2,055.79	-540.81	153.40	7.46%	
100-1270-75225	License Fees	1,800.00	0	1,894.00	900	1,771.00	994.00	123.00	6.95%	
100-1270-75250	Kidstop Supplies	24,000.00	450.91	14,257.34	12,000.00	13,086.05	2,257.34	1,171.29	8.95%	
100-1270-75350	Postage	450	0	101.02	225	108.73	-123.98	-7.71	-7.09%	
100-1270-75515	Services & Supplies	3,500.00	0	1,206.59	1,750.00	1,506.70	-543.41	-300.11	-19.92%	
100-1270-75625	Kidstop Publicity	1,500.00	22.78	909.68	750	309.31	159.68	600.37	194.10%	New logo costs were higher than expected
	Operating Expenses	**45,600.00**	**1,279.81**	**24,955.74**	**22,800.00**	**22,546.93**	2,155.74	2,408.81	10.68%	
Revenue Total		-313,000.00	-27,291.76	-224,773.30	-156,500.00	-132,302.86	-68,273.30	-92,470.44	69.89%	
Expense Total		269,350.00	12,923.92	123,141.06	134,675.00	138,312.59	-11,533.94	-15,171.53	-10.97%	
Grand Total		-43,650.00	-14,367.84	-101,632.24	-21,825.00	6,009.73	-79,807.24	-107,641.97	-1791.13%	Dramatic improvement over prior year with a $93k increase in revenue up 70%.

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1280	AQUATICS									
	Revenue									
100-1280-48000	Aquatics- Classes	-24,000.00	0	-10,949.17	-12,000.00	-5,632.94	1,050.83	-5,316.23	94.38%	held high school water polo in 2015 (it was canceled in 2014), added dive classes in 2015
100-1280-48100	Aquatics-Water Exercise Class	-26,500.00	-1,778.00	-17,283.65	-13,250.00	-14,160.00	-4,033.65	-3,123.65	22.06%	sold 83 more punch cards 7/1/15-12/31/15 than in 2014
100-1280-48200	Aquatics-Dolfin Swim Team	-80,000.00	0	-43,412.30	-40,000.00	-46,989.31	-3,412.30	3,577.01	-7.61%	change in set up of the dates for the work fee to be during the season only resulted in change in deferral calculation for 2015 (to defer during the season only)
100-1280-48300	Aquatics-Pool Rental	-35,000.00	-1,504.00	-20,773.00	-17,500.00	-20,835.21	-3,273.00	62.21	-0.30%	-
100-1280-48400	Aquatics-Recreational Swim	-32,000.00	0	-20,805.45	-16,000.00	-21,474.55	-4,805.45	669.10	-3.12%	-
100-1280-48500	Aquatics- Swim Instructions	-110,000.00	-154	-65,543.91	-55,000.00	-64,836.40	-10,543.91	-707.51	1.09%	-
100-1280-48600	Aquatics- Family Swim Pass	-3,500.00	0	-2,302.89	-1,750.00	-3,094.53	-552.89	791.64	-25.58%	fewer passes sold in 2015
100-1280-48700	Aquatics- Swim for Fitness	-15,500.00	-1,030.14	-8,278.15	-7,750.00	-7,650.56	-528.15	-627.59	8.20%	-
100-1280-48800	Aquatics-PH Swim Club	-16,000.00	0	-15,946.00	-8,000.00	-13,317.58	-7,946.00	-2,628.42	19.74%	approx 10 more enrolled compared to 2014
100-1280-48900	Aquatics- Clinics	-35,500.00	-1,568.00	-12,087.04	-17,750.00	-18,681.98	5,662.96	6,594.94	-35.30%	no triathlon, reduced summer clinics enrollment
	Revenue	**-378,000.00**	**-6,034.14**	**-217,381.56**	**-189,000.00**	**-216,673.06**	-28,381.56	-708.50	0.33%	
	Expense									
1280	AQUATICS									Comments
	Wages and Benefits									
100-1280-50001	Aqua-Salary General Manager	10,800.00	1,183.89	5,819.66	5,400.00	5,293.43	419.66	526.23	9.94%	-
100-1280-50002	Aqua-Salary Office Staff	4,730.00	437.91	2,361.18	2,365.00	2,260.67	-3.82	100.51	4.45%	-
100-1280-50003	Aqua-Salary Accounting Staff	10,580.00	1,027.55	5,540.48	5,290.00	5,115.74	250.48	424.74	8.30%	-
100-1280-50100	Aquatics Supervisor	83,250.00	7,957.85	42,907.85	41,625.00	41,078.58	1,282.85	1,829.27	4.45%	last year retroactive step increase
100-1280-50186	Salary Pool Maintenance	63,500.00	5,394.00	32,364.00	31,750.00	34,320.00	614.00	-1,956.00	-5.70%	change to custodial contract
100-1280-50187	Salary Pool Custodial	0	0	0	0	1,954.19	0.00	-1,954.19	-100.00%	-
100-1280-50188	Salary Aquatics Co-Ord	70,700.00	6,917.29	37,297.29	35,350.00	34,908.00	1,947.29	2,389.29	6.84%	
100-1280-50190	Salary Pool Maintenace	4,000.00	0	0	2,000.00	1,176.71	-2,000.00	-1,176.71	-100.00%	no use of PT hours so far this year
100-1280-50370	Salary Staff Training	10,500.00	222.13	4,127.24	5,250.00	4,129.05	-1,122.76	-1.81	-0.04%	-
100-1280-50481	Salary Water Exercise	13,500.00	840	6,833.44	6,750.00	6,910.00	83.44	-76.56	-1.11%	-
100-1280-50482	Salary Dolfins	39,000.00	0	19,888.55	19,500.00	22,085.90	388.55	-2,197.35	-9.95%	some savings because head coach responsiblities moved to FT employee, distributed head coach savings to other coaches
100-1280-50483	Salary Pool Cashier	4,000.00	0	2,310.00	2,000.00	2,552.17	310.00	-242.17	-9.49%	2 new cashiers this year, at first step of pay scale
100-1280-50484	Salary Life Guard	59,000.00	1,529.32	31,026.14	29,500.00	33,373.37	1,526.14	-2,347.23	-7.03%	-
100-1280-50485	Aqua-Salary Instructor	35,000.00	71.55	17,557.95	17,500.00	18,354.86	57.95	-796.91	-4.34%	-
100-1280-50486	Salary Pool Manager	15,000.00	0	6,026.12	7,500.00	4,984.96	-1,473.88	1,041.16	20.89%	recreation specialist who did aquatics schedule in spring/summer charged here
100-1280-50488	Salary Ph Swim Club	7,000.00	144	4,958.25	3,500.00	4,156.25	1,458.25	802.00	19.30%	additional coaches due to additional registration
100-1280-50489	Aqua-Salary Clinics	10,500.00	72	5,116.00	5,250.00	6,670.50	-134.00	-1,554.50	-23.30%	reducted enrollments (no triathlon)
100-1280-50490	Salary Aquatic Classes	20,000.00	1,230.82	10,913.95	10,000.00	8,163.01	913.95	2,750.94	33.70%	increased enrollments
100-1280-55150	Employer FICA/Medicare	18,245.00	1,731.49	11,420.65	9,122.50	11,249.40	2,298.15	171.25	1.52%	-
100-1280-55250	PERS- Employer Share	20,300.00	1,759.79	10,558.80	10,150.00	17,775.12	408.80	-7,216.32	-40.60%	change in how PERS is allocated to departments
100-1280-55300	Kaiser - Employer Share	21,900.00	1,566.09	10,386.13	10,950.00	12,532.88	-563.87	-2,146.75	-17.13%	-
100-1280-55310	Delta Dental - Empr Share	5,310.00	442.1	2,652.58	2,655.00	2,778.02	-2.42	-125.44	-4.52%	-
100-1280-55320	Life & Ltd Ins - Empr Shr	2,115.00	182.49	1,094.40	1,057.50	1,057.11	36.90	37.29	3.53%	-
100-1280-55370	PARS District Share	5,530.00	102.77	2,937.57	2,765.00	3,093.14	172.57	-155.57	-5.03%	-
100-1280-55400	Workers Compensation	14,500.00	884.4	7,146.83	7,250.00	8,600.63	-103.17	-1,453.80	-16.90%	based on salary-reduced PT maintenance hrs and elimination of custodial salary, both of which are at the highest WC rate
100-1280-55450	Unemployment Insurance	500	0	0	250	0	-250.00	0.00	0.00%	
	Wages and Benefits	**549,460.00**	**33,697.44**	**281,245.06**	**274,730.00**	**294,573.69**	6,515.06	-13,328.63	-4.52%	

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1280	AQUATICS									
	Operating Expenses									
100-1280-60350	Mileage	950	0	390.8	475	510.3	-84.20	-119.50	-23.42%	when possible, carpooling to BAPPOA meetings with neighboring supervisors
100-1280-60370	Staff Training	3,100.00	0	1,752.71	1,550.00	857	202.71	895.71	104.52%	includes registration for CAMS in Oct 2015 & AOAP in March 2015 (did not attend CAMS in 2014)
100-1280-65365	Telephone	3,500.00	166.58	2,045.43	1,750.00	1,528.28	295.43	517.15	33.84%	includes cell reimbursement for rec specialist/lifeguard scheduler
100-1280-65701	Electricity	16,500.00	525.84	8,456.42	8,250.00	9,102.94	206.42	-646.52	-7.10%	each months bill was slightly lower in 2015 than in 2014
100-1280-65705	Gas	8,500.00	494.55	5,279.86	4,250.00	3,305.03	1,029.86	1,974.83	59.75%	each months bill was higher in 2015 than in 2014
100-1280-65720	Disposal fees	1,650.00	134.45	806.7	825	789.38	-18.30	17.32	2.19%	-
100-1280-70000	Professional Services	7,400.00	346.64	4,369.51	3,700.00	2,840.94	669.51	1,528.57	53.81%	legal fees
100-1280-73320	Insurance	6,500.00	592.7	3,556.20	3,250.00	3,420.90	306.20	135.30	3.96%	-
100-1280-73335	Memberships	875	0	541.83	437.5	340	104.33	201.83	59.36%	timing of coach memberships for fall swim team
100-1280-73340	Administrative Fees	12,000.00	532.45	5,154.77	6,000.00	4,796.82	-845.23	357.95	7.46%	-
100-1280-73410	Use of Premise	1,000.00	0	252	500	396	-248.00	-144.00	-36.36%	less custodial overtime because no Saturday meet in July 2015
100-1280-75350	Postage	500	0	235.72	250	253.69	-14.28	-17.97	-7.08%	-
100-1280-75380	Uniforms For Aquatics	2,500.00	0	-56	1,250.00	-65	-1,306.00	9.00	-13.85%	timing of purchases
100-1280-75515	Janitorial Supplies	11,500.00	203	5,241.77	5,750.00	1,873.60	-508.23	3,368.17	179.77%	change to custodial contract for PHAP
100-1280-75525	Pool Chemicals Ph Park	20,000.00	614.98	8,908.80	10,000.00	8,361.43	-1,091.20	547.37	6.55%	-
100-1280-75527	Pool Chemicals Phec	15,500.00	1,286.33	8,440.55	7,750.00	8,999.60	690.55	-559.05	-6.21%	-
100-1280-75530	Pool Repairs & Supplies	22,000.00	5,474.50	15,646.21	11,000.00	9,560.43	4,646.21	6,085.78	63.66%	replace Dive Pool Motor (1300), heater repairs PHEC (1000) and repair training pool plumbing leak (3500)
100-1280-75535	Small Tools	1,500.00	0	44.76	750	94.33	-705.24	-49.57	-52.55%	timing of purchases
100-1280-75620	Program Supplies	13,000.00	384.71	7,561.62	6,500.00	7,642.01	1,061.62	-80.39	-1.05%	-
100-1280-75625	Aquatics Publicity	2,500.00	-21.68	441.73	1,250.00	235.9	-808.27	205.83	87.25%	purchase of fall program banners
	Operating Expenses	**150,975.00**	**10,735.05**	**79,071.39**	**75,487.50**	**64,843.58**	3,583.89	14,227.81	21.94%	
Revenue Total		-378,000.00	-6,034.14	-217,381.56	-189,000.00	-216,673.06	-28,381.56	-708.50	0.33%	
Expense Total		700,435.00	44,432.49	360,316.45	350,217.50	359,417.27	10,098.95	899.18	0.25%	
Grand Total		322,435.00	38,398.35	142,934.89	161,217.50	142,744.21	-18,282.61	190.68	0.13%	deficit remains stable

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1290	Expense COMMUNICATIONS Wages and Benefits									
100-1290-50001	Comm-Salary General Manager	6,300.00	676.52	3,325.52	3,150.00	3,024.80	175.52	300.72	9.94%	
100-1290-50002	Comm-Salary Office Staff	2,760.00	250.23	1,349.20	1,380.00	1,291.78	-30.80	57.42	4.45%	
100-1290-50003	Comm-Salary Accounting Staff	6,350.00	587.2	3,165.93	3,175.00	2,923.33	-9.07	242.60	8.30%	
100-1290-50110	Communications Full Time	70,000.00	5,564.00	33,384.00	35,000.00	31,050.00	-1,616.00	2,334.00	7.52%	
100-1290-50120	Communications Part Time	27,560.00	2,106.15	12,171.34	13,780.00	11,550.28	-1,608.66	621.06	5.38%	
100-1290-55150	Employer FICA/Medicare	7,900.00	660.03	3,976.22	3,950.00	3,754.36	26.22	221.86	5.91%	
100-1290-55250	PERS- Employer Share	4,500.00	586.1	3,487.50	2,250.00	3,727.39	1,237.50	-239.89	-6.44%	
100-1290-55300	Kaiser - Employer Share	9,300.00	700.94	4,499.06	4,650.00	1,854.84	-150.94	2,644.22	142.56%	employee opting for coverage in current year, declined coverage in prior year
100-1290-55310	Delta Dental - Empr Share	300	23.38	140.22	150	146.87	-9.78	-6.65	-4.53%	
100-1290-55320	Life & Ltd Ins - Empr Shr	800	60.19	363.22	400	341.17	-36.78	22.05	6.46%	
100-1290-55370	PARS District Share	150	0	0	75	14.57	-75.00	-14.57	-100.00%	
100-1290-55400	Workers Compensation	650	54.54	324.66	325	275.69	-0.34	48.97	17.76%	
	Wages and Benefits	**136,570.00**	**11,269.28**	**66,186.87**	**68,285.00**	**59,955.08**	-2,098.13	6,231.79	10.39%	
	Operating Expenses									
100-1290-60350	Mileage	350	0	161.75	175	164.98	-13.25	-3.23	-1.96%	
100-1290-60370	Staff Training	700	0	0	350	0	-350.00	0.00	0.00%	
100-1290-70000	Professional Services	3,800.00	198.08	2,496.86	1,900.00	1,623.40	596.86	873.46	53.80%	legal fees
100-1290-73320	Insurance	3,600.00	338.68	2,032.08	1,800.00	1,954.80	232.08	77.28	3.95%	
100-1290-73335	Memberships	400	0	65.84	200	0	-134.16	65.84	100.00%	
100-1290-73340	Administrative Fees	8,800.00	304.25	2,945.58	4,400.00	2,741.06	-1,454.42	204.52	7.46%	
100-1290-75350	Postage	320	0	134.69	160	144.97	-25.31	-10.28	-7.09%	
100-1290-75500	Office Supplies	1,000.00	0	0	500	157.41	-500.00	-157.41	-100.00%	
100-1290-75510	Equipment Maintenance	500	0	0	250	0	-250.00	0.00	0.00%	
100-1290-75605	Awards	2,000.00	0	49.33	1,000.00	40.68	-950.67	8.65	21.26%	
100-1290-75610	Major Events	2,000.00	0	355.41	1,000.00	465.74	-644.59	-110.33	-23.69%	
100-1290-75612	Website	5,000.00	0	0	2,500.00	543.85	-2,500.00	-543.85	-100.00%	
100-1290-75615	Communications Projects	0	0	0	0	53.42	0.00	-53.42	-100.00%	
100-1290-75624	Spotlight Brochure	98,000.00	2,575.50	56,742.00	49,000.00	56,749.66	7,742.00	-7.66	-0.01%	
100-1290-75625	District Publicity	27,000.00	836.91	6,439.29	13,500.00	6,936.03	-7,060.71	-496.74	-7.16%	
	Operating Expenses	**153,470.00**	**4,253.42**	**71,422.83**	**76,735.00**	**71,576.00**	-5,312.17	-153.17	-0.21%	
Expense Total		290,040.00	15,522.70	137,609.70	145,020.00	131,531.08	-7,410.30	6,078.62	4.62%	
Grand Total		290,040.00	15,522.70	137,609.70	145,020.00	131,531.08	-7,410.30	6,078.62	4.62%	entire change due to wage and benefit increase

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1300	PARKS									
	Revenue									
100-1300-41700	L & L # 6 Assessment Income	-649,000.00	-360,877.75	-360,877.75	-324,500.00	-355,942.75	-36,377.75	-4,935.00	1.39%	
	Revenue	-649,000.00	-360,877.75	-360,877.75	-324,500.00	-355,942.75	-36,377.75	-4,935.00	1.39%	
	Expense									
1300	PARKS									
	Wages and Benefits									
100-1300-50001	Park-Salary General Manager	15,000.00	1,691.28	8,313.78	7,500.00	7,561.97	813.78	751.81	9.94%	
100-1300-50002	Park-Salary Office Staff	6,580.00	625.6	3,373.11	3,290.00	3,229.46	83.11	143.65	4.45%	
100-1300-50003	Park-Salary Accounting Staff	15,450.00	1,467.95	7,914.99	7,725.00	7,308.29	189.99	606.70	8.30%	
100-1300-50180	Park Superintendent	95,000.00	8,752.49	47,192.49	47,500.00	39,565.08	-307.51	7,627.41	19.28%	
100-1300-50185	Park Full Time Staff	405,600.00	33,772.31	209,791.97	202,800.00	186,746.31	6,991.97	23,045.66	12.34%	offset by PT decline
100-1300-50190	Park Part Time Staff	70,000.00	1,404.00	26,140.30	35,000.00	46,100.79	-8,859.70	-19,960.49	-43.30%	offset by FT increase
100-1300-55150	Employer FICA/Medicare	40,200.00	3,435.17	21,184.54	20,100.00	19,090.18	1,084.54	2,094.36	10.97%	
100-1300-55250	PERS- Employer Share	32,500.00	3,219.01	19,747.76	16,250.00	28,175.70	3,497.76	-8,427.94	-29.91%	1 time fee paid
100-1300-55300	Kaiser - Employer Share	92,600.00	5,992.78	39,124.35	46,300.00	54,892.82	-7,175.65	-15,768.47	-28.73%	rate decline
100-1300-55310	Delta Dental - Empr Share	8,500.00	537.01	3,433.33	4,250.00	4,480.36	-816.67	-1,047.03	-23.37%	
100-1300-55320	Life & Ltd Ins - Empr Shr	4,500.00	396.68	2,384.33	2,250.00	2,139.45	134.33	244.88	11.45%	
100-1300-55370	PARS District Share	1,750.00	35.1	735.01	875	1,216.28	-139.99	-481.27	-39.57%	follows PT pay decline
100-1300-55380	Uniforms	1,500.00	0	736.7	750	599.25	-13.30	137.45	22.94%	
100-1300-55400	Workers Compensation	65,000.00	3,968.81	26,839.39	32,500.00	24,092.39	-5,660.61	2,747.00	11.40%	class rate increase
100-1300-55450	Unemployment Insurance	2,000.00	4,237.00	9,664.00	1,000.00	0	8,664.00	9,664.00	100.00%	based on actual claims filed
	Wages and Benefits	856,180.00	69,535.19	426,576.05	428,090.00	425,198.33	-1,513.95	1,377.72	0.32%	
	Operating Expenses									
100-1300-60350	Mileage	600	0	381.8	300	226.24	81.80	155.56	68.76%	
100-1300-60370	Staff Training	4,000.00	290	1,789.50	2,000.00	1,829.99	-210.50	-40.49	-2.21%	
100-1300-65365	Telephone	6,000.00	358.29	2,057.46	3,000.00	2,557.55	-942.54	-500.09	-19.55%	
100-1300-65701	Electricity	40,000.00	1,634.79	19,689.76	20,000.00	18,011.37	-310.24	1,678.39	9.32%	
100-1300-65705	Gas	6,000.00	54.95	586.65	3,000.00	1,529.16	-2,413.35	-942.51	-61.64%	
100-1300-65710	Water	95,000.00	2,849.12	48,421.39	47,500.00	50,618.37	921.39	-2,196.98	-4.34%	
100-1300-65720	Disposal Fees	1,500.00	92.38	554.28	750	609.68	-195.72	-55.40	-9.09%	
100-1300-65730	Sewer charges	20,000.00	0	3,402.96	10,000.00	4,936.02	-6,597.04	-1,533.06	-31.06%	
100-1300-70000	Professional Services	8,000.00	495.23	6,242.17	4,000.00	4,058.49	2,242.17	2,183.68	53.81%	all legal fees up
100-1300-73320	Insurance	9,000.00	846.71	5,080.26	4,500.00	4,887.00	580.26	193.26	3.95%	
100-1300-73335	Memberships	400	0	0	200	0	-200.00	0.00	0.00%	
100-1300-73340	Administrative Fees	36,000.00	760.63	18,441.95	18,000.00	17,930.67	441.95	511.28	2.85%	
100-1300-73345	Assessment refunds	500	0	0	250	23.5	-250.00	-23.50	-100.00%	
100-1300-73730	Public Service Center Exp	12,000.00	933.88	4,669.40	6,000.00	5,603.28	-1,330.60	-933.88	-16.67%	
100-1300-75350	Postage	1,000.00	0	336.73	500	362.42	-163.27	-25.69	-7.09%	
100-1300-75370	Safety Equipment	4,650.00	122.08	1,303.21	2,325.00	1,246.91	-1,021.79	56.30	4.52%	
100-1300-75401	Rental Equipment	1,000.00	0	0	500	0	-500.00	0.00	0.00%	
100-1300-75500	Office supplies	0	0	129.48	0	243.66	129.48	-114.18	-46.86%	
100-1300-75501	Agricultural Supplies	6,500.00	0	597.37	3,250.00	4,195.65	-2,652.63	-3,598.28	-85.76%	leftover supply from last year
100-1300-75505	Athletic Facility Maint	11,000.00	-960	6,780.35	5,500.00	4,925.83	1,280.35	1,854.52	37.65%	
100-1300-75510	Park Equipment Maint	7,500.00	49.99	5,254.33	3,750.00	2,509.09	1,504.33	2,745.24	109.41%	
100-1300-75511	Irrigation Repairs	6,000.00	50.44	4,497.41	3,000.00	3,672.70	1,497.41	824.71	22.46%	
100-1300-75515	Janitorial Supplies	8,000.00	119.98	3,721.59	4,000.00	3,804.30	-278.41	-82.71	-2.17%	
100-1300-75520	Park Facility Maintenance	22,000.00	656.6	18,822.00	11,000.00	16,935.25	7,822.00	1,886.75	11.14%	
100-1300-75535	Small Tools	5,000.00	166.83	1,517.49	2,500.00	1,974.91	-982.51	-457.42	-23.16%	
100-1300-75540	Structure Repairs	1,000.00	0	0	500	13.01	-500.00	-13.01	-100.00%	
100-1300-75545	Vehicle Maintenance	34,000.00	1,722.00	13,769.88	17,000.00	14,645.60	-3,230.12	-875.72	-5.98%	
100-1300-75550	Contracted Tree Services	15,000.00	0	9,300.00	7,500.00	0	1,800.00	9,300.00	100.00%	addressed trees that were safety issues
100-1300-75570	Contracted Park Maintenance	14,000.00	0	0	7,000.00	520	-7,000.00	-520.00	-100.00%	
100-1300-75740	Major Maintenance Project	500	0	1,900.30	250	0	1,650.30	1,900.30	100.00%	
100-1300-76000	Park miscellaneous	0	601.2	3,502.72	0	4,182.04	3,502.72	-679.32	-16.24%	
100-1300-76500	Park Vandalism Expense	4,000.00	-757.21	-1,195.10	2,000.00	3,235.22	-3,195.10	-4,430.32	-136.94%	restitution payment for damage in PY
	Operating Expenses	380,150.00	10,087.89	181,555.34	190,075.00	175,287.91	-8,519.66	6,267.43	3.58%	
Revenue Total		-649,000.00	-360,877.75	-360,877.75	-324,500.00	-355,942.75	-36,377.75	-4,935.00	1.39%	
Expense Total		1,236,330.00	79,623.08	608,131.39	618,165.00	600,486.24	-10,033.61	7,645.15	1.27%	
Grand Total		587,330.00	-281,254.67	247,253.64	293,665.00	244,543.49	-46,411.36	2,710.15	1.11%	1% change over Prior Year

Building Maintenance

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change YTD Budget	$ Change YTD Budget	Comments
1350	Expense Dept									
	Wages and Benefits									
100-1350-50010	Bldg Maint Superintendant	95,500.00	9,057.60	48,837.60	47,750.00	45,424.62	1,087.60	3,412.98	7.51%	
100-1350-50050	Bldg Maint Supervisor	74,700.00	6,813.69	36,738.69	37,350.00	35,879.31	-611.31	859.38	2.40%	
100-1350-50075	Bldg Mint Craftsman	75,450.00	7,091.48	38,657.60	37,725.00	34,532.72	932.60	4,124.88	11.94%	
100-1350-50080	Lead Custodian	47,800.00	3,780.00	23,079.25	23,900.00	19,332.50	-820.75	3,746.75	19.38%	
100-1350-55150	Employer FICA/Medicare	21,850.00	2,045.85	11,269.60	10,925.00	10,340.52	344.60	929.08	8.98%	
100-1350-55250	PERS-Employer Share	14,000.00	1,952.64	11,715.81	7,000.00	18,174.34	4,715.81	-6,458.53	-35.54%	1 time payment
100-1350-55300	Health Coverage	44,800.00	3,372.55	21,048.40	22,400.00	22,813.32	-1,351.60	-1,764.92	-7.74%	rate decline
100-1350-55310	Delta Dental	2,400.00	197.1	1,182.60	1,200.00	1,238.76	-17.40	-56.16	-4.53%	
100-1350-55320	Life and Disability Insurance	2,400.00	216.09	1,303.65	1,200.00	1,210.82	103.65	92.83	7.67%	
100-1350-55400	Workers Compensation	30,000.00	2,362.42	13,849.48	15,000.00	9,637.13	-1,150.52	4,212.35	43.71%	class rate increase
	Wages and Benefits	**408,900.00**	**36,889.42**	**207,682.68**	**204,450.00**	**198,584.04**	3,232.68	9,098.64	4.58%	
	Operating Expenses									
100-1350-60350	Mileage	650	0	270.83	325	282.8	-54.17	-11.97	-4.23%	
100-1350-60370	Training	1,000.00	78.61	358.78	500	155.44	-141.22	203.34	130.82%	
100-1350-65365	Bldg Maint Phone expense	2,100.00	82.68	474.81	1,050.00	846.47	-575.19	-371.66	-43.91%	
100-1350-75515	Repairs & Supplies	2,500.00	80.24	1,263.48	1,250.00	338.7	13.48	924.78	273.04%	
100-1350-75535	Tools & Equipment	1,000.00	0	554.43	500	585.03	54.43	-30.60	-5.23%	
	Operating Expenses	**7,250.00**	**241.53**	**2,922.33**	**3,625.00**	**2,208.44**	-702.67	713.89	32.33%	
Expense Total		416,150.00	37,130.95	210,605.01	208,075.00	200,792.48	2,530.01	9,812.53	4.89%	
Grand Total		416,150.00	37,130.95	210,605.01	208,075.00	200,792.48	2,530.01	9,812.53	4.89%	

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change YTD Budget	$ Change YTD Budget	Comments
1400	**Expense DEBT SERVICE**									
	Operating Expenses									
100-1400-95807	Interest	93,700.00	0	48,471.16	46,850.00	93,626.00	1,621.16	-45,154.84	-48.23%	COP refi payment posted in Dec last year and Jan this year
	Operating Expenses	**93,700.00**	**0**	**48,471.16**	**46,850.00**	**93,626.00**	1,621.16	-45,154.84	-48.23%	
	Debt Service									
100-1400-95806	US Bank refi of CSDA COP's	123,000.00	0	0	61,500.00	123,000.00	-61,500.00	-123,000.00	-100.00%	COP refi payment posted in Dec last year and Jan this year
100-1400-95809	CSDA FF&E Loan	39,300.00	0	40,967.78	19,650.00	39,297.73	21,317.78	1,670.05	4.25%	
	Debt Service	**162,300.00**	**0**	**40,967.78**	**81,150.00**	**162,297.73**	-40,182.22	-121,329.95	-74.76%	
Expense Total		256,000.00	0	89,438.94	128,000.00	255,923.73	-38,561.06	-166,484.79	-65.05%	
Grand Total		256,000.00	0	89,438.94	128,000.00	255,923.73	-38,561.06	-166,484.79	-65.05%	timing difference on loan payment $171k will be reflected on Jan 2016 statements

Capital Expenses

Period 06 - 06
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1500	Expense CAPITAL EXPENDITURES									
	Capital Outlay									
100-1500-80104	Pleasant Hill Park	215,000.00	0	316.64	107,500.00	5,044.80	-107,183.36	-4,728.16	-93.72%	pathways not yet started
100-1500-80157	Gregory Gardens School- Kidsto	0	0	0	0	12,631.48	0.00	-12,631.48	-100.00%	
100-1500-80207	Rodgers Smith Park	50,000.00	0	0	25,000.00	0	-25,000.00	0.00	0.00%	bathroom replacement not started
100-1500-80313	Community Center	8,000.00	0	797.34	4,000.00	98,021.30	-3,202.66	-97,223.96	-99.19%	
100-1500-80330	Teen Center	7,000.00	3,750.00	3,750.00	3,500.00	0	250.00	3,750.00	100.00%	
100-1500-80344	Senior Center	0	0	6,750.00	0	6,996.00	6,750.00	-246.00	-3.52%	
100-1500-80356	PH Middle School-Sign	0	0	0	0	8,859.73	0.00	-8,859.73	-100.00%	
100-1500-80844	Pools	165,000.00	17,000.00	30,876.78	82,500.00	0	-51,623.22	30,876.78	100.00%	architect fees for deck replacement
100-1500-80847	Parks	19,000.00	0	19,737.12	9,500.00	0	10,237.12	19,737.12	100.00%	new aerator
100-1500-80850	Network Computer Systems	30,000.00	0	0	15,000.00	0	-15,000.00	0.00	0.00%	website
	Capital Outlay	**494,000.00**	**20,750.00**	**62,227.88**	**247,000.00**	**131,553.31**	-184,772.12	-69,325.43	-52.70%	
Expense Total		494,000.00	20,750.00	62,227.88	247,000.00	131,553.31	-184,772.12	-69,325.43	-52.70%	
Grand Total		494,000.00	20,750.00	62,227.88	247,000.00	131,553.31	-184,772.12	-69,325.43	-52.70%	most intended projects not yet started

General Ledger
Balance Sheet

User: markb
Printed: 02/16/2016 - 9:38 A
Period Ending 6
Fiscal Period 6, 2016

Pleasant Hill
Recreation & Park District
People, Parks & Programs Since 1951

Description	Amount
GENERAL FUND	
Assets	
Cash in County	688,808.34
Restricted Cash-Debt Service	210,012.31
Payroll Checking US Bank	210,596.05
US Bank Special Events Checkin	569.99
Gen Checking US Bank - checks	114,266.01
LAIF-Cash Investments	804,320.46
Accounts Receivable	453.48
Active Charges Receivable	89,657.71
Due From CCC Taxes	38,516.11
Prepaid Expenses	(4,223.32)
Due From Other Funds	321,363.16
AMOUNT TO BE PROVIDED LT DEBT	2,721,016.73
OtherAssets-Bond Issuance Cost	0.10
Total Assets	5,195,357.13
Liabilities	
Accounts Payable	305,906.41
Unearned Revenue	(16.00)
CC/WC Security Deposits	162,462.49
Pool Rental Security Deposit	500.16
Security Deposit -Parks	14,400.42
Unearned Rev-CCC Taxes	38,516.11
Unearned Reg on Account	407,953.07
FICA Payable	(1,400.33)
SIT Payable	(670.38)
PERSPayable	6,854.15
Kaiser Payable	(23,366.04)
Delta Dental	(3,049.18)
Guarantee Mutual Ins.	(1,517.39)
Aflac	(49.90)
American Fideltiy Assuran	37.56
Prepaid Legal	15.95
2013 Cap One refi loan	2,136,999.88
Muni Finance FF&E Loan	182,038.83
ACCRUED INTEREST -LOANS	399,978.00
Total Liabilities	3,625,593.81
Fund-Balance	
Unrestricted Fund Balance	1,028,488.60
Reserve for Debt Service	210,012.31
Reserve for Prepaid Exp	(849.19)

Description	Amount
Total Fund-Balance	1,237,651.72
Retained Earnings:	332,111.60
Total Fund Balance and Retained Earnings:	1,569,763.32
Total Liabilities, Fund-Balance and Retained Earnings:	5,195,357.13

LAIF FYE 6/30/2016

senior funds are not refelected on District Financials

		General Fund LAIF	PARKLAND	CAPITAL PROJ	RESERVE	ARTS	SENIORS	BUILDING FUND	COMPUTER RES
Final balances fye 6/30/15	1280151.38	803673.37	51.07	343391.34	0.00	11144.72	101774.29	3488.88	16627.71
interest earned 9/30/15	1030.74	647.09	0.04	276.49	0.00	8.97	81.95	2.81	13.39
balance 10/31/15	1281182.12	804320.46	51.11	343667.83	0.00	11153.69	101856.23	3491.69	16641.10
interest earned qtr ended 12/31/15	1185.78	744.43	0.05	318.08	0.00	10.32	94.27	3.23	15.40
endoing bal 1/31/16	1282367.90	805064.89	51.16	343985.91	0.00	11164.01	101950.51	3494.92	16656.50
		100-0000-10600	200-0000-10600	400-0000-10600	600-0000-10600	500-0000-10600		700-0000-10600	800-0000-10600
		100-0000-42500	200-0000-42500	400-4000-42500	600-6000-42500	500-5000-42500		700-7000-42500	800-8000-42500

interest earned for quarter ended 12/31/15 = .37%

PARS Tracking FYE June 30, 2016

		Balance	Earnings
Bal 7/31/15		394911.5	2915.6
8/1/2015		385697.6	-13384.9
9/1/2015		376899.6	-7541.78
10/1/2015		394638.2	13860.07
11/1/2015		395094.4	-355.29
12/1/2015		386629.5	-6116.09
1/31/2016		0	0
2/28/2016		0	0
3/31/2016		0	0
4/30/2016		0	0
5/30/2016		0	0
6/30/2016		0	0
		2333871	
Avg Balance		388978.5	-10622.4

Return %

-2.731% YTD return

-5.462% Annualized Return

v

PARS/CRDEB **FOR THE YEAR ENDING JUN 30,2016**

	Balance	Earnings
Beg Bal 7/1/15	155333.5	700.15
8/1/2015	153070.5	-2461.89
9/1/2015	141375.7	-1184.79
10/1/2015	143085	1709.24
11/1/2015	142633.2	-451.74
12/1/2015	129332.7	1361.7
1/31/2016	129332.7	-1361.7
2/28/2016	0	0
3/31/2016	0	0
4/30/2016	0	0
5/30/2016	0	0
6/30/2016	0	0
	0	
	0	
Avg Balance	248540.8	-1689.03

Return %

-0.680% YTD return

-1.359% Annualized Return

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: February 18, 2016

RE: February 25, 2016 Board Meeting

Reports and To Set Board Committee Meeting Dates

a. Land and Facility Development Committee
b. Personnel Committee
c. Budget & Finance Committee
d. Program Committee