



## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 4, 2016  
RE: May 12, 2016 Board Meeting

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### **Consent Calendar (ACTION)**

- a. To Approve Bills to be Paid**
- b. To Approve Minutes of March 24, 2016**
- c. To Approve Resolution 2016-05-12A, Ordering Even-Year Board of Directors Election; Consolidation of Election; and Specifications of the Election Order**

In November of 2016, we have two board positions up for election, Board Members Dennis Donaghu and Sherry Sterrett terms expire on December 2, 2016. The resolution and information is required from the County for election that will be held 2016. The official filing period begins July 18, 2016 and ends August 12, 2016. This resolution also covers the guidelines to deal with the candidate statement and the costs.

- d. To Approve Resolution 2016-05-12B, Transferring Monies from the Park Landscape Assessment Fund for Assessment Districts 1-5 to the General Fund**
- e. To Approve Resolution 2016-05-12C, Transferring Monies from the Landscape & Lighting District #6 to the General Fund**
- f. To Approve Resolutions 2016-05-12D - 2016-05-12H, Intention to Order Improvement for Valley High II, Valley High IV, Valley High V, Woodside Hills I and Woodside Hills III**
- g. To Approve Resolution 2016-05-12I, Intention to Order Improvement for Landscaping and Lighting District #6**

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
22657	05/12/2016	Aantex	Aantex Pest Control	295.00	000000
22658	05/12/2016	AmFid	American Fidelity	2,973.27	000000
22659	05/12/2016	AmFidAs	American Fidelity Assurance	431.12	000000
22660	05/12/2016	Antai	Antai Solutions LLC	12,100.00	000000
22661	05/12/2016	ATT CC	AT & T	200.76	000000
22662	05/12/2016	BayAlar	Bay Alarm Company	12.60	000000
22663	05/12/2016	BayArGo	Bay Area Golf & Industrial Ve	88.55	000000
22664	05/12/2016	BayBuil	Bay Building Maintenance Inc.	560.00	000000
22665	05/12/2016	BerBob	Robert B. Berggren	400.00	000000
22666	05/12/2016	BillAce	Bill's Ace Hardware	274.67	000000
22667	05/12/2016	BonaSan	Sandra Bonato	200.00	000000
22668	05/12/2016	CalTile	California Tile Installers	7,640.00	000000
22669	05/12/2016	CCSNP	Contra Costa Senior Nutrition	2,013.00	000000
22670	05/12/2016	CCTracto	Contra Costa Tractor Mobile Se	262.50	000000
22671	05/12/2016	CCWat	Contra Costa Water District	3,085.29	000000
22672	05/12/2016	CintCorp	Cintas Corp # 185	249.62	000000
22673	05/12/2016	Cole	Cole Supply Co., Inc.	669.62	000000
22674	05/12/2016	CommPool	Commercial Pool Systems, Inc.	3,520.18	000000
22675	05/12/2016	ConSoft	Concord Softball Umpires	4,682.00	000000
22676	05/12/2016	CPSCons	CPS HR Consulting	5,006.74	000000
22677	05/12/2016	CSDA	C S D A	108.00	000000
22678	05/12/2016	Cyber	Cybercopy	72.30	000000
22679	05/12/2016	DevMtnur	Devil Mountain Wholesale Nurse	77.96	000000
22680	05/12/2016	DonDen	Dennis A. Donaghu	200.00	000000
22681	05/12/2016	EBMUD	East Bay Mud	847.64	000000
22682	05/12/2016	EDD	Employment Development Dept.	1,772.00	000000
22683	05/12/2016	Ewing	Ewing Irrigation	580.84	000000
22684	05/12/2016	FranTx	Franchise Tax Board	105.00	000000
22685	05/12/2016	GasAnd	Andrea Gaspari	718.25	000000
22686	05/12/2016	GenPlum	General Plumbing Supply	32.93	000000
22687	05/12/2016	GlovBob	Bobby Glover	200.00	000000
22688	05/12/2016	GrahJoh	John Graham	1,750.00	000000
22689	05/12/2016	HelmWen	Wendy Helms	144.00	000000
22690	05/12/2016	Leslie	Leslie's Pool Supplies Inc.	177.91	000000
22691	05/12/2016	LincEqu	Lincoln Aquatics	621.30	000000
22692	05/12/2016	MaddSig	Maddux Signs	8,043.75	000000
22693	05/12/2016	MPADes	MPA Design	900.00	000000
22694	05/12/2016	MurdDeb	Debbie Murdock	1,397.90	000000
22695	05/12/2016	NaccAll	Allie Naccara	40.00	000000
22696	05/12/2016	NatiAqu	National Aquatics Services Inc	26,500.00	000000
22697	05/12/2016	Nevco	Nevco, Inc.	41.61	000000
22698	05/12/2016	Nextel	Nextel Communications/Sprint	588.58	000000
22699	05/12/2016	PERS	CalPERS	16,163.47	000000
22700	05/12/2016	PG&E	Pacific Gas & Electric Co	13,827.64	000000
22701	05/12/2016	PhSen	Pleasant Hill Seniors Club	225.00	000000
22702	05/12/2016	PleaHill	Pleasant Hill Rec & Park Distr	139,229.78	000000
22703	05/12/2016	R-Comput	R-Computer	4,739.29	000000
22704	05/12/2016	ShessZac	Zac Shess	200.00	000000
22705	05/12/2016	SierChe	Sierra Chemical Co	802.79	000000
22706	05/12/2016	StePrint	Steven's Printing	244.13	000000
22707	05/12/2016	SterSher	Sherry Sterrett	200.00	000000
22708	05/12/2016	SuppWor	Supply Works	824.41	000000
22709	05/12/2016	UNIVAR	UNIVAR USA Inc	467.10	000000
22710	05/12/2016	UPS Stor	UPS Store # 3769	125.00	000000
22711	05/12/2016	USBank	U.S. Bank	2,157.20	000000
22712	05/12/2016	USBankEq	US Bank Equipment Finance	340.25	000000

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
22713	05/12/2016	USBANKP	U.S. Bank Corporate Payment	25,771.66	000000
22714	05/12/2016	Valic	Valic	1,200.00	000000
22715	05/12/2016	Wave	Wave	15.51	000000
22716	05/12/2016	West Coa	West Coast Cornhole	380.00	000000
22717	05/12/2016	WhitCas	Casey White	360.00	000000
<b>CHECK TOTAL:</b>				<b>\$296,858.12</b>	

**Board of Directors Meeting Minutes**  
**March 24, 2016**  
**DRAFT**



The March 24, 2016 meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Chair Shess at 7:16 p.m. in the Conference Room at the Administrative Office.

**PLEDGE OF ALLEGIANCE**

Board Chair Shess led the Pledge of Allegiance.

**ROLL CALL**

**BOARD PRESENT:** Shess, Sterrett, Glover, Bonato

**BOARD ABSENT:** Donaghu

**STAFF PRESENT:** Berggren, Bradley

Board Chair Shess reported that the Board had met in Closed Session and that no decisions were made.

**PUBLIC COMMENT**

There was no public comment.

**CONSENT CALENDAR (ACTION)**

**a. To Approve Bills to be Paid, warrants #22475-22521**

**b. To Approve Minutes of February 11, 2016 and March 15, 2016**

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

**EX-OFFICIO MEMBER REPORT, ALLIE NACCARA – COLLEGE PARK HIGH SCHOOL**

Ex-Officio Naccara gave the following report:

**Teen Council news:**

- Breakfast with Bunny was last Saturday. She said the event went very smoothly.
- The Eggciting Egg Hunt is this Saturday.
- The Teen Council will be helping with the Literary Women event on April 16, 2016.
- The Council is looking ahead to next year's programs since they will be getting new members. They would like to have more teen driven events, and they are hoping to bring back the Haunted House.
- They are trying to plan another "Battle of the Bands" in May or June.
- They are moving forward with the Special Recreation movie night.

**College Park news:**

- This past week was a modified schedule due to "The Every 15 Minutes" program. She said the program was well done.

The General Manager shared with the Board a thank you note from the "Every 15 Minutes" committee for the use of the District's Community Center for the program.

- College Park will be holding a March Madness tournament this week.
- Pleasant Hill Florist and Flares will be having fundraisers for the Senior ball.
- She heard the Junior Prom went very well.
- Tomorrow is the math department's field day.
- The baseball team is having a Texas Holdem fundraiser at Back Forty BBQ on April 9, 2016.
- The boy's lacrosse team will be holding their spring yard sale.
- The drama department will be performing "She Loves Me" on April 15, 2016.

## **TO CONSIDER BIDS FOR THE PLEASANT HILL PARK PATHWAY PROJECT (ACTION)**

The General Manager reviewed the three bid results with the Board for the park pathway project. He commented that one of the bidders had verbally protested another bidder based on the language in the bid document. Park Superintendent Tom Bradley explained that the wording in the bid documents was incorrect, and the second lowest bidder was questioning the licensing of APCO not meeting the minimum requirements.

Upon motion of Board Members Sterrett & Bonato the Board was split in their votes to approve to reject all bids, and update the bid package. Board Chair Shess and Board Member Glover voted nay.

Further discussion followed including a summary from legal counsel Curt Kidder.

A substitute motion was made by Glover & Bonato to accept the bid from APCO Paving in the amount of \$378,000. Further discussion followed regarding the pros and cons of accepting APCO's bid Board Member Glover then withdrew his motion.

Board Members Sterrett & Glover renewed the motion to reject all bids, update the bid package, and put the project out to bid again. The Board voted unanimously to accept the motion.

## **DISTRICT POLICY MANUAL FIRST READING POLICIES #4000 – 4070**

District legal counsel Curtis Kidder reviewed policies 4000 & 4005 with the Board. The board discussed policy #4000-Advertising Policy in detail. A large part of the discussion was differentiating between advertisement and sponsorship. The Board requested legal counsel to rewrite the policy to be more specific on advertising versus sponsorship, and permanent versus temporary signage.

Kidder reviewed policy #4005-Copying Public Documents.

Board Member Sterrett distributed CSDA's policy regarding the public records act. The Board requested Kidder rewrite this policy with more specifics.

The Board decided to review policy numbers 4010-4070 at a later date.

## **REPORT FROM CALIFORNIA CONSULTING REGARDING POTENTIAL GRANTS**

The General Manager introduced Brian Royer from California Consulting. Royer was present to update the Board on current grant writing projects.

Royer reported that a grant application has been submitted for the pool decking renovation project. Royer commented that he met with Teen Supervisor Katrina Hunn to submit a grant for ipads for the Teen Center. He said that application will be submitted next week.

Board Member Bonato asked about the process of applying for grants. Royer commented that the timeline and process depends upon when the grants are due.

Board Chair Shess and the rest of the Board requested a monthly status report in a spreadsheet format on all the projects. Discussion followed regarding the lack of grant applications since December.

Board Member Bonato commented that she expected more progress on the grant applications by now. She would like to see a monthly report showing the progress of the grant writing. Bonato commented that she was glad Royer has had an opportunity to visit the District.

The Board thanked Royer for his report, but commented strongly that they are looking forward to seeing more from the firm, and are disappointed with the current status of the grant program.

### **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:** Board Member Glover reported that a meeting is scheduled for April 19, 2016. Glover reported that the committee met last Tuesday and discussed the School House, Chilpancingo Park, Winslow Center, the foster garden plan, the District open spaces, pruning of District trees by neighbors, and flood control measures. Glover will give an update of the April 19, 2016 meeting at the next Board meeting.

**Personnel Committee:** Nothing to report.

**Budget & Finance Committee:** Board Chair Shess reported that the committee met yesterday to discuss the pathways bid, and the employee benefit issue. Shess commented that another meeting is scheduled for May 11, 2016 at 4:00 p.m.

**Program Committee:** Nothing to report.

### **BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF**

**Bonato** made the following announcements/questions:

- She requested additional information regarding the CARPD conference in Tahoe as she could potentially attend on Friday and Saturday.
- She reported that the Rodgers Ranch signs are completed and they look very nice.
- She received an email regarding the removal of the Eucalyptus trees. She requested staff to follow up with the neighbor on the issue.

**Sterrett** made the following announcements/questions:

- She invited the Board to attend the CSDA legislation day.
- She distributed information from CSDA regarding Grand Jury reports.

**Glover** made the following announcements/questions:

- He commented that he would like the pathways bid to be a learning process in preparing bids correctly.
- He will be on vacation for the next Board Meeting, but he would like to phone in if there is a closed session.

**Shess** made the following announcements/questions:

- He announced that Ann Luke will be resigning from the Chamber on April 29, 2016.
- He commented that he is frustrated with the grant writing firm's progress to date.

### **STAFF ANNOUNCEMENTS**

The General Manager made the following announcements:

- He has checked in with Pam Derby regarding the General Manager recruitment. Derby said they are getting a good response.
- There will be a comedy night on April 22, 2016. This is a new event.

### **ADJOURNMENT**

Board Chair Shess adjourned the meeting at 9:44 p.m.

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Robert B. Berggren, Clerk of the Board



# Board of Directors Resolution

## PLEASANT HILL RECREATION & PARK DISTRICT COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

### BOARD OF DIRECTORS

### IN THE MATTER OF RESOLUTION 2016-05-12A ORDERING EVEN-YEAR BOARD OF DIRECTORS ELECTION; CONSOLIDATION OF ELECTIONS; AND SPECIFICATIONS OF THE ELECTION ORDER

**WHEREAS**, California Elections Code requires a general district election be held in each district to choose a successor for each elective officer whose term will expire on the first Friday in December following the election to be held on the first Tuesday after the first Monday in November in each even-numbered year; and

**WHEREAS**, other elections may be held in whole or in part of the territory of the district and it is to the advantage of the district to consolidate pursuant to Elections Code Section 10400; and

**WHEREAS**, Elections Code Section 10520 requires each district involved in a general election to reimburse the county for the actual costs incurred by the county elections official in conducting the election for that district; and

**WHEREAS**, Elections Code Section 13307 requires that before the nominating period opens the district board must determine whether a charge shall be levied against each candidate submitting a candidate's statement to be sent to the voters; and

**WHEREAS**, Elections Code Section 12112 requires the elections official of the principal county to publish a notice of the election once in a newspaper of general circulation in the district;

**NOW, THEREFORE, IT IS ORDERED** that an election be held within the territory included in this district on the 8<sup>th</sup> day of November, 2016, for the purpose of electing members to the Board of Directors of said district in accordance with the following specifications:

### SPECIFICATIONS OF THE ELECTION ORDER

1. The Election shall be held on Tuesday, the 8<sup>th</sup> day of November 2016. The purpose of the election is to choose members of the Board of Directors for the following seats:

Board of Director	Two (4) year term
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2. The Pleasant Hill Recreation & Park District has determined that the Candidate will pay for the Candidate's Statement. The Candidate's Statement will be limited to 250 words. As a condition of having the Candidate's Statement published, the candidate shall/may pay the estimate cost at the time of filing. The District hereby establishes the estimated cost for a candidate statement as the following: \$271.00.
3. The Pleasant Hill Recreation & Park District directs that the County Registrar of Voters of the principal county publish the notice of election in a newspaper of general circulation that is regularly circulated in the territory.
4. The Pleasant Hill Recreation & Park District Board hereby requests and consents to the consolidation of this election with other elections, which may be held in whole or in part of the territory of the district, as provided in Elections Code 10400.
5. The Pleasant Hill Recreation & Park District will reimburse the County for the actual cost incurred by the county elections official in conducting the general district election upon receipt of a bill stating the amount due as determined by the elections official.
6. The Clerk of this Board is ordered to deliver copies of this Resolution, to the Registrar of Voters, and if applicable, to the Registrar of Voters of any other county in which the election is to be held, and to the Board of Supervisors.

**PASSED AND ADOPTED ON** May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

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Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

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Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

147 Gregory Lane  
Pleasant Hill, CA 94523  
(925) 682-0896  
(925) 682-1633 fax  
pleasanthillrec.com

**IN THE MATTER OF** **RESOLUTION 2016-05-12B**  
**TRANSFERRING MONIES FROM THE PARK LANDSCAPE ASSESSMENT FUND**  
**FOR ASSESSMENT DISTRICTS 1 - 5 TO THE GENERAL FUND**

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT DOES FIND:**

**WHEREAS**, the District has expended \$35,000.00 for the maintenance of the assessment districts established for this purpose;

**THEREFORE, BE IT RESOLVED THAT** the Board of Directors of the Pleasant Hill Recreation & Park District directs the Auditor of Contra Costa County to transfer \$35,000.00 from Fund #3736 to the General Fund #3735.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

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Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

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Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

147 Gregory Lane  
Pleasant Hill, CA 94523  
(925) 682-0896  
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pleasanthillrec.com

**IN THE MATTER OF** **RESOLUTION 2016-05-12C**  
**TRANSFERRING MONIES FROM THE LANDSCAPE & LIGHTING DISTRICT #6 TO**  
**THE GENERAL FUND**

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT DOES FIND:**

**WHEREAS**, the District has expended \$650,000.00 maintenance of the assessment district established for this purpose;

**THEREFORE, BE IT RESOLVED THAT** the Board of Directors of the Pleasant Hill Recreation & Park District directs the Auditor of Contra Costa County to transfer \$650,000.00 from Fund #3738 to the General Fund #3735.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

\_\_\_\_\_  
Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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pleasanthillrec.com

**PLEASANT HILL RECREATION & PARK DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA  
BOARD OF DIRECTORS**

**IN THE MATTER OF** **RESOLUTION 2016-05-12D**  
**INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT VALLEY HIGH II**

**(Pursuant to the Landscaping and Lighting Act of 1972)**

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT  
resolves:**

1. The Board of Directors intends to levy and collect assessments with Assessment District Valley High II during the fiscal year 2016 - 17. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:  
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Kenneth Swenson, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday, the 23<sup>th</sup> day of June 2016 at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

\_\_\_\_\_  
Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

147 Gregory Lane  
Pleasant Hill, CA 94523  
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PLEASANT HILL RECREATION & PARK DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA  
BOARD OF DIRECTORS

**IN THE MATTER OF** **RESOLUTION 2016-05-12E**  
**INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT VALLEY HIGH IV**

**(Pursuant to the Landscaping and Lighting Act of 1972)**

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT  
resolves:**

1. The Board of Directors intends to levy and collect assessments with Assessment District Valley High IV during the fiscal year 2016 - 17. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:  
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Kenneth R. Swenson, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday, the 23<sup>th</sup> day of June 2016, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

\_\_\_\_\_  
Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

147 Gregory Lane  
Pleasant Hill, CA 94523  
(925) 682-0896  
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pleasanthillrec.com

**PLEASANT HILL RECREATION & PARK DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA  
BOARD OF DIRECTORS**

**IN THE MATTER OF** **RESOLUTION 2016-05-12F**  
**INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT VALLEY HIGH V**  
(Pursuant to the Landscaping and Lighting Act of 1972)

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT  
resolves:**

1. The Board of Directors intends to levy and collect assessments with Assessment District Valley High V during the fiscal year 2016 - 17. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:  
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Kenneth R. Swenson, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday the 23<sup>th</sup> day of June 2016, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

\_\_\_\_\_  
Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

PLEASANT HILL RECREATION & PARK DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA  
BOARD OF DIRECTORS

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pleasanthillrec.com

**IN THE MATTER OF** **RESOLUTION 2016-05-12G**  
**INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT WOODSIDE HILLS I**  
**(Pursuant to the Landscaping and Lighting Act of 1972)**

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT**  
**resolves:**

1. The Board of Directors intends to levy and collect assessments with Assessment District Woodside Hills I during the fiscal year 2016 - 17. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:  
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Kenneth R. Swenson, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday the 23<sup>th</sup> day of June 2016, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

\_\_\_\_\_  
Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

PLEASANT HILL RECREATION & PARK DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA  
BOARD OF DIRECTORS

147 Gregory Lane  
Pleasant Hill, CA 94523  
(925) 682-0896  
(925) 682-1633 fax  
pleasanthillrec.com

**IN THE MATTER OF** **RESOLUTION 2016-05-12H**  
**INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT WOODSIDE HILLS III**

**(Pursuant to the Landscaping and Lighting Act of 1972)**

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT  
resolves:**

1. The Board of Directors intends to levy and collect assessments with Assessment District Woodside Hills III during the fiscal year 2016 - 17. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:  
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Kenneth R. Swenson, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday the 23<sup>th</sup> day of June 2016, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

\_\_\_\_\_  
Robert B. Berggren, Clerk of the Board



# Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

147 Gregory Lane  
Pleasant Hill, CA 94523  
(925) 682-0896  
(925) 682-1633 fax  
pleasanthillrec.com

**PLEASANT HILL RECREATION & PARK DISTRICT  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA  
BOARD OF DIRECTORS**

**IN THE MATTER OF** **RESOLUTION 2016-05-12I**  
**INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT #6**  
**(Pursuant to the Landscaping and Lighting Act of 1972)**

**THE BOARD OF DIRECTORS OF THE PLEASANT HILL RECREATION & PARK DISTRICT  
resolves:**

1. The Board of Directors intends to levy and collect assessments with Assessment District #6 during the fiscal year 2016 - 17. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:

The major scope of the work includes the maintenance of park facilities and features and open space lands within the geographic boundaries of the Pleasant Hill Recreation & Park District including approximately 64 acres of developed area and 200 acres of open space. The work will encompass all maintenance operations necessary to provide safe, clean, and enjoyable park and recreation facilities for the community including landscape maintenance of all plant material and turf, maintenance of irrigation and drainage systems, weed control and fire abatement pick-up litter and garbage, repair and maintenance of features within park sites such as paths, trails, restrooms, buildings and structures, parking lots, picnic areas, signage, athletic fields and courts, lighting, play apparatus and swimming pools.
3. In accordance with this District's resolution directing the filing of an annual report, Kenneth R. Swenson, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday, the 23<sup>th</sup> day of June 2016, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

**PASSED AND ADOPTED** on May 12, 2016, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

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Zachary Shess, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 12, 2016.

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Robert B. Berggren, Clerk of the Board



## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 4, 2016  
RE: May 12, 2016 Board Meeting

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### **Report from Las Juntas Artists**

Las Juntas Artists Representative Judi Visscher will be on hand to give an update and report on the activities of the Las Juntas Artists.



## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 4, 2015  
RE: May 12, 2015 Board Meeting

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### **To Consider Lease Agreement with Merlone Geier Partners (MGP) Concerning Maintenance & Operation of Chilpancingo Park (ACTION)**

The Land and Facility Development Committee met with representatives of Merlone Geier Partners (MGP) consisting of Greg Geertsen, the Managing Director and John Plomteaux, Representative in Design and Construction. MGP is completing the development of the Diablo Valley Plaza, which was the old Kmart shopping center. Chilpancingo Park is adjacent to the shopping center and they would like to lease the park from the District and maintain the park as well as complete improvements to the park. MGP would like to improve the overall appearance and look to the entire shopping center. They have planned a small dog park adjacent to the existing Chilpancingo Park. The Land and Facility Development Committee discussed this proposal with MGP, asked a lot of questions and recommended that this go to the full board for consideration.

The General Manager's and staff recommend that the Board approve the lease with MGP for the operation and maintenance of Chilpancingo Park. Staff feels there are numerous benefits for the District to continue ownership of the park, which we would continue to have as a District asset. Chilpancingo Park is one of our facilities that we have not had much public utilization of. In fact, the last few years usage has been very negative with the homeless and the crowd that hangs out at that park. I certainly feel that the new development is going to help decrease the homeless activity when there will be many people that will be utilizing the shopping center and the adjacent dog park as well as, Chilpancingo Park.

The Land and Facility Development Committee were concerned that it would still be open at all times to the public like any other public park. There would not be any restricted use on that site. Attached to your packet is a draft of the lease that Attorney Curt Kidder is reviewing. Also, attached are the improvements that MGP plans to do at the park to upgrade Chilpancingo Park. One of the benefits of the lease is that we can terminate with a 6 month notice. Another benefit to the District is that we would have a facility that we would not have to maintain on a daily, weekly basis. The District would certainly monitor the maintenance of Chilpancingo Park to make sure it meets the standards of the District.

At the Land and Facility Development Committee, there was some discussion of selling the property, however, that would require the District to go through the surplus property process and further discussion with MGP is they are not interested in purchasing the property. They would rather lease it and I would not be recommending to sell the property at this time.

The General Manager and staff is recommending the Board of Directors approve the lease agreement with MGP for the operation and maintenance of Chilpancingo Park with revisions to the lease from Attorney Curt Kidder.

LEASE

DRAFT

CHILPANCINGO PARK

THIS LEASE (the "Lease") is made and entered into as of \_\_\_\_\_, 2016, by and between the PLEASANT HILL RECREATION AND PARK DISTRICT, a public corporation ("Landlord"), and MGP X DVC, LLC, a Delaware limited liability company ("Tenant"), with reference to the following facts and objectives:

A. **Premises Description.** Landlord is the owner of an existing park located in Pleasant Hill, California commonly known as Chilpancingo Park (the "Park" or the "Premises"), as shown on Exhibit "A" attached to this Lease, and as legally described and pursuant to certain Grant Deed documents (collectively, "Deeds"), copies of which are attached to this Lease as Exhibit "B". Tenant currently owns and manages a mixed use real estate project located adjacent to the Premises (the "Shopping Center"). Also adjacent to the Premises is a dog park ("Dog Park"). Nothing in this Lease (or on Exhibit "B") obligates Tenant to improve, develop, maintain or do any thing of any kind with respect to the Shopping Center or any other property other than the Premises.

B. **Lease.** Landlord and Tenant desire to provide for Tenant's leasing and management of the Premises on the terms and conditions set forth in this Lease.

1. **Lease of Premises.** Landlord hereby leases the Premises to Tenant, and Tenant hereby leases the Premises from Landlord. Tenant accepts the Premises upon delivery by Landlord in their present condition.

2. **Use.** The Premises shall be used and managed solely and strictly for purposes of preserving the grove of trees, improving and maintaining the site in a park-like development, and for no other use other than for park purposes and in any event in strict accordance with the Deeds, and for no other purpose ("Permitted Use"). Tenant shall be responsible to secure and pay for all permits and governmental approvals required, if any, for the any permitted uses, alteration and other activities permitted hereunder and all matters related thereto. Subject in all cases to the Permitted Use, Tenant may use the Premises for the following, among other things: (i) common use by the public which may include, without limitation, open space, walking trails, biking trails and art installations; (ii) operation, maintenance and repair of the Premises; (iii) construction of one or more shade structures and the repair and replacement of existing improvements from time to time within the Premises and intended for common use; (iv) public and private functions such as, without limitation, art walks and/or art exhibits; and (v) installation, operation, maintenance, repair, replacement, relocation and removal of personal property on the Premises. Tenant may from time to time temporarily close portions of the Premises and may temporarily fence off portions of the Premises as reasonably required for the purpose of maintenance, repair, construction and reconstruction.

3. **Term.** The term of this Lease shall commence on \_\_\_\_\_, 2016 (the "Commencement Date") and shall continue for ten (10) years, unless sooner terminated pursuant hereto (the "Term"). Tenant has the option to renew this Lease at its election for up to six (6) periods of five (5) years each, exercisable by giving written notice thereof ("Renewal Notice") to Landlord, all upon the same terms of the Lease set forth herein. Notwithstanding the foregoing, each of Landlord or Tenant may terminate this Lease at any time and for any reason or no reason upon one hundred eighty (180) days prior written notice to the other.

4. **Rent.** For the period commencing on the Commencement Date and continuing throughout the Term, Tenant shall pay Landlord base rent for the Premises in the amount of One Dollar (\$1.00) per year. Each rent payment shall be made in advance on the first day of each year during the Term.

5. **Improvements and Alterations.**

5.1 **Park Improvement Plan.** Landlord and Tenant hereby approve the Tenant's proposed plan of improvements to the Park attached hereto as Exhibit "C" ("Park Improvement Plan").

5.2 **Restriction on Alterations.** If Tenant desires to alter, add, remove or improve anything (collectively, "Alterations") in, to or about the Premises that materially change the basic features of the Park beyond the scope of the approved Park Improvement Plan, including without limitation, construction of benches, common use shade structures or enclosures or similar scope improvements or material changes to the walking trails and other features of the Park, which are consistent with the Permitted Use (collectively, "Material Alterations"), then Tenant may do so after

receiving the prior written consent of Landlord. If Tenant desires to make such Alterations, it shall give Landlord written notice requesting the same, and Landlord shall approve or disapprove consent within ten business days, with failure to respond being deemed approval; Landlord's approval shall not be unreasonably withheld, conditioned or delayed as long as the proposed changes do not directly violate the Permitted Use or any applicable laws. Proposed Alterations that are not Material Alterations but are consistent with the Permitted Use, or that are part of the Park Improvement Plan, do not require Landlord consent. Tenant may temporarily close portions of the Premises and may temporarily fence off portions of the Premises as reasonably required for the purpose of maintenance, repair, construction, alteration and reconstruction. If such closure exceeds seventy-two hours, Tenant shall notify Landlord in advance of the closure. Tenant shall be responsible for obtaining required permits, if any, before starting work on any Alterations. Any personal property on the Premises ("**Personal Property**") including, without limitation (but without any obligation implied by the terms of this Lease to provide the same), shopping center art items, other works of art, specially designed benches and enclosures, and any items installed to comply with the terms and requirements of any public art program imposed by the City of Pleasant Hill ("**City**") shall remain the property of Tenant and Tenant shall be entitled to remove such Personal Property from time to time during the Term of this Lease and at the expiration or earlier termination of this Lease.

5.3 **Signage.** Tenant may install monument signs and other signage identifying the Shopping Center and Shopping Center tenants and occupants upon or about the Premises with Landlord's approval, which shall not be unreasonably withheld, conditioned or delayed. Tenant may without Landlord's consent install reasonable way-finding signage and other similar signage consistent with the intent and scale of the Permitted Use in accordance with all applicable laws and required permits.

5.4 **Liens.** Tenant shall not allow, and Landlord shall not be responsible for, any mechanics liens filed against the Premises arising from work performed, or materials supplied to the Premises by or for Tenant or Tenant's agents, employees, contractors, subcontractors or materialmen. Tenant agrees to indemnify and hold harmless Landlord from and against any such liens, and Tenant shall bond off or pay the same within 10 business days after Tenant receives notice of same.

## 6. **Repairs and Maintenance and Compliance with Law.**

6.1 **Tenant's Obligations.** Except for Landlord's obligations set forth in this Lease, Tenant shall at its expense keep the Premises in good quality condition and repair and in any event in accordance with the requirements expressly set forth in the Deeds. Tenant's maintenance obligations shall include, without limitation, (i) cleaning, maintaining and repairing the trails, (ii) keeping the Premises free of refuse and unreasonable obstruction and properly drained, (iii) maintaining, replacing and as necessary restoring the landscaping; (iv) maintaining and repairing the existing utility systems serving the Premises; (v) complying with the terms of public art programs (if any), including the maintenance, repair and replacement (if and when necessary) of any existing improvements which are a part of any public art program; (vi) repair or replace broken, bent or weathered signs; (vii) repair and replace fencing as required; (viii) promptly removing graffiti; (ix) maintaining existing lighting fixtures as operational at all times; (x) providing pedestrian connectivity between the Premises, the Shopping Center, the Dog Park and the associated bicycle trail system; and (xi) providing and managing security for the Park. Tenant may remove trees in accordance with good landscaping practices (e.g., without limitation, if the same are diseased or dead, etc.), provided that, notwithstanding its routine maintenance obligations set forth herein, Tenant has no obligation to replace or restore existing trees currently located on the Premises.

6.2 **Landlord's Obligations.** Landlord shall replace, restore and/or as necessary install trees on the Premises.

6.3 **Compliance with Law.** Tenant shall be responsible for keeping the Premises in compliance with applicable laws, including without limitation the Americans with Disabilities Act and related laws (collectively, the "**ADA**"), except that (for purposes of clarification) Landlord and not Tenant shall be responsible compliance with applicable laws, including without limitation the ADA, with respect to the public sidewalks circumscribing the perimeter of the Premises.

**7. Insurance; Waiver of Subrogation.**

7.1 **Insurance Policies.** Tenant shall at all times during the Term and at its own cost and expense procure and continue in force the following insurance coverage:

(a) Workers' compensation insurance with limits of liability at least equal to the statutory requirements therefor.

(b) Employer's Liability Insurance with limits of liability of at least One Million Dollars (\$1,000,000).

(c) Property Insurance or Physical Damage Insurance or the substantial equivalent with full replacement cost coverage for Tenant's any improvements and the like.

(d) Commercial General Liability insurance adequate to protect Tenant and Landlord against liability for injury to or death of any person or damage to property in connection with the use, operation or condition of the Premises, and for indemnity assumed under this Lease, which shall also include (or be provided as a separate policy) Commercial Automobile Liability Coverage covering owned, hired and non-owned vehicles used by Tenant or its contractors or agents. Such insurance shall cover injuries to persons and for damage to property at all times shall be in an amount of not less than One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) general aggregate (which aggregate coverage limit may be maintained by primary commercial general liability policies and/or under an excess or "umbrella" liability policy).

**7.2 Policy Requirements.**

(a) All insurance required to be carried by Tenant hereunder shall be issued by responsible insurance companies, qualified to do business in the state in which the Premises are located. Insurance companies rated A- VIII or better by Best's Insurance Reports shall be deemed acceptable.

(b) Each policy shall be written on an "occurrence" basis and shall have a deductible or deductibles, if any, which do not exceed a commercially reasonable deductible amount. Each policy shall name Landlord and the City as additional insureds, as their interests may appear, and copies of all policies and endorsements thereto together with certificates evidencing the existence and amounts of such insurance, shall be provided from time to time to Landlord by Tenant. No such policy shall be cancelable except after thirty (30) days' written notice to Landlord. Tenant shall, at least thirty (30) days prior to the expiration of any such policy, furnish Landlord with certificates evidencing renewals thereof. Should Tenant at any time neglect or refuse to provide the insurance required by this Lease, or should such insurance be canceled, Landlord shall have the right, but not the duty, to procure the same and Tenant shall pay the cost thereof as additional rent promptly upon Landlord's demand.

(c) The policies of insurance required to be carried by Tenant shall, as applicable, be primary and non-contributing with, and not in excess of any other insurance available to Landlord. The cost of defending any claims made against any of the policies required to be carried by Tenant shall not be included in any of the limits of liability for such policies. Tenant shall immediately report to Landlord, and promptly thereafter confirm in writing, the occurrence of any injury, loss or damage incurred by Tenant, or Tenant's receipt of notice or knowledge of any claim by a third party or any occurrence that might give rise to such claims. It shall be the responsibility of Tenant not to violate nor knowingly permit to be violated any condition of the policies required by this Lease.

7.3 **Waiver of Subrogation.** Landlord and Tenant each hereby releases the other, and waives its entire right of recovery against the other for any direct or consequential loss or damage arising out of or incident to the perils covered by the property insurance policy or policies carried by the waiving party, whether or not such damage or loss may be attributable to the negligence of either party or their agents, invitees, contractors, or employees. Each insurance policy carried by either Landlord or Tenant in accordance with this Lease shall include a waiver of the insurer's rights of subrogation to the extent necessary.

**8. Assignment and Subletting.** Tenant may not assign or sublease its rights under this Lease or delegate any of its obligations under this Lease except that Tenant may contract with one or more third party contractors to perform the maintenance and similar obligations set forth in this Lease without the prior written consent of Landlord.

Notwithstanding the foregoing, Tenant may assign this Lease and its obligations hereunder to a buyer or investor in the Shopping Center, subject to such assignee's assuming Tenant's obligations under this Lease.

9. **Indemnity by Tenant.** Subject to Section 13.6 (Limited Liability), Tenant shall indemnify, protect, defend and hold harmless the Landlord and the City from and against any and all claims, suits, demands, liability, damages and expenses, including attorneys' fees and costs (collectively, "**Indemnified Claims**"), arising from or in connection with Tenant's use or alteration of the Premises or the conduct of its management or from any activity performed or actively permitted by Tenant in or about the Premises during the Term, or arising from any breach or default in the performance of any obligation on Tenant's part to be performed under the terms of this Lease, or arising from any other active negligence or willful misconduct by Tenant, its agents or contractors, or their respective employees. If any action or proceeding is brought against Landlord or the City in connection with any Indemnified Claims, Tenant, upon notice from Landlord, shall defend the same at Tenant's expense with counsel approved by Landlord, which approval shall not be unreasonably withheld. Tenant's obligations under this paragraph shall survive the expiration or earlier termination of this Lease.

10. **Surrender of Premises.** Upon the expiration of the Term, or upon any earlier termination hereof, Tenant shall quit and surrender possession of the Premises to Landlord in as good order and condition as the Premises are now in or hereafter may be improved by Landlord or Tenant, reasonable wear and tear and repairs which are Landlord's obligation excepted.

11. **Defaults; Remedies.**

11.1 **Events of Default.** The occurrence of any of the following shall constitute an "Event of Default" of this Lease by Tenant:

(a) Any failure by Tenant to pay any rent or any other charge required to be paid under this Lease, or any part thereof, within 30 days after notice that the same is due; or

(b) Any failure by Tenant to observe or perform any other provision, covenant or condition of this Lease to be observed or performed by Tenant where such failure continues for thirty (30) days after written notice thereof from Landlord to Tenant; provided that if the nature of such default is such that the same cannot reasonably be cured within a thirty (30) day period, Tenant shall not be deemed to be in default if it diligently commences such cure within such period and thereafter diligently proceeds to rectify and cure said default as soon as possible; or

(c) To the extent permitted by law, a general assignment by Tenant or any guarantor of the Lease for the benefit of creditors, or the filing by or against Tenant or any guarantor of any proceeding under an insolvency or bankruptcy law, unless in the case of a proceeding filed against Tenant or any guarantor the same is dismissed within sixty (60) days, or the appointment of a trustee or receiver to take possession of all or substantially all of the assets of Tenant or any guarantor, unless possession is restored to Tenant or such guarantor within thirty (30) days, or any execution or other judicially authorized seizure of all or substantially all of Tenant's assets located upon the Premises or of Tenant's interest in this Lease, unless such seizure is discharged within thirty (30) days.

11.2 **Remedies Upon Default.** Upon the occurrence of any Event of Default by Tenant, Landlord shall have, in addition to any other remedies available to Landlord at law or in equity, the option to pursue any one or more of the following remedies, each and all of which shall be cumulative and nonexclusive, without any notice or demand whatsoever.

(a) Terminate this Lease, in which event Tenant shall immediately surrender the Premises to Landlord, and if Tenant fails to do so, Landlord may, without prejudice to any other remedy which it may have for possession or arrearages in rent, enter upon and take possession of the Premises and expel or remove Tenant and any other person who may be occupying the Premises or any part thereof, without being liable for prosecution or any claim or damages therefor; and Landlord may recover from Tenant the following:

(1) The worth at the time of award of any unpaid rent which has been earned at the time of such termination; plus

(2) The worth at the time of award of the amount by which the unpaid rent which would have been earned after termination until the time of award exceeds the amount of such rental loss that Tenant proves could have been reasonably avoided; plus

(3) The worth at the time of award of the amount by which the unpaid rent for the balance of the Lease Term after the time of award exceeds the amount of such rental loss that Tenant proves could have been reasonably avoided; plus

(4) Any other amount necessary to compensate Landlord for all the detriment proximately caused by Tenant's failure to perform its obligations under this Lease or which in the ordinary course of things would be likely to result therefrom, specifically including but not limited to, brokerage commissions and advertising expenses incurred, expenses of remodeling the Premises or any portion thereof for a new tenant, whether for the same or a different use, and any special concessions made to obtain a new tenant; and

(5) At Landlord's election, such other amounts in addition to or in lieu of the foregoing as may be permitted from time to time by applicable law.

The term "rent" shall be deemed to be and to mean all sums of every nature required to be paid by Tenant pursuant to the terms of this Lease, whether to Landlord or to others. As used in clauses (a)(1) and (2), above, the "worth at the time of award" shall be computed by allowing interest at the rate of eighteen percent per annum, but in no case greater than the maximum amount of such interest permitted by law. As used in clause (a)(3) above, the "worth at the time of award" shall be computed by discounting such amount at the discount rate of the Federal Reserve Bank (i.e., that branch that is applicable to the location of the Premises) at the time of award plus one percent (1%).

(b) Landlord shall also have the right to continue the Lease in effect after Tenant's breach and abandonment and recover rent as it becomes due, if Tenant has the right to sublet or assign, subject only to reasonable limitations (i.e., the remedy described in California Civil Code Section 1951.4). Accordingly, if Landlord does not elect to terminate this Lease on account of any default by Tenant, Landlord may, from time to time, without terminating this Lease, enforce all of its rights and remedies under this Lease, including the right to recover all rent as it becomes due.

11.3 **Sublessees of Tenant.** Whether or not Landlord elects to terminate this Lease on account of any default by Tenant, as set forth in this Article 12, Landlord shall have the right to terminate any and all subleases, licenses, concessions or other consensual arrangements for possession entered into by Tenant and affecting the Premises or may, in Landlord's sole discretion, succeed to Tenant's interest in such subleases, licenses, concessions or arrangements. In the event of Landlord's election to succeed to Tenant's interest in any such subleases, licenses, concessions or arrangements, Tenant shall, as of the date of notice by Landlord of such election, have no further right to or interest in the rent or other consideration receivable thereunder.

11.4 **Waiver of Default.** No waiver by Landlord or Tenant of any violation or breach of any of the terms, provisions and covenants herein contained shall be deemed or construed to constitute a waiver of any other or later violation or breach of the same or any other of the terms, provisions, and covenants herein contained. Forbearance by Landlord in enforcement of one or more of the remedies herein provided upon an Event of Default shall not be deemed or construed to constitute a waiver of such default. The acceptance of any rent hereunder by Landlord following the occurrence of any default, whether or not known to Landlord, shall not be deemed a waiver of any such default, except only a default in the payment of the Rent so accepted.

12. **Untenantability; Casualty; Condemnation.** If the Premises are made reasonably unusable as a part because of fire or any other casualty, either party may in its sole and absolute discretion:

(a) terminate this Lease as of the date of the fire or other casualty by notice to the other within thirty (30) days after the date of such casualty; or

(b) repair and restore the Premises. In such event, the Lease shall not terminate.

If any portion of the Premises shall be taken by the exercise of the power of eminent domain (or sold to the holder of such power pursuant to a threatened taking) this Lease shall terminate upon such taking or when such sale is completed.

Tenant shall not be entitled to any part of the condemnation award or purchase price and Tenant expressly waives any and all rights thereto.

**13. Miscellaneous.**

13.1 **Attorneys' Fees.** If any action or proceeding (including any appeal thereof) is brought by Landlord or Tenant (whether or not such action is prosecuted to judgment) to enforce its respective rights under this Lease or to enforce a judgment ("Action"), (1) the unsuccessful party therein shall pay all costs incurred by the prevailing party therein, including reasonable attorneys' fees and costs to be fixed by the court, and (2) as a separate right, severable from any other rights set forth in this Lease, the prevailing party therein shall be entitled to recover its reasonable attorneys' fees and costs incurred in enforcing any judgment against the unsuccessful party therein, which right to recover post-judgment attorneys' fees and costs shall be included in any such judgment. THE PARTIES HERETO HEREBY WAIVE ANY RIGHT TO A TRIAL BY JURY TO THE EXTENT PERMITTED BY LAW. The right to recover post-judgment attorneys' fees and costs shall (i) not be deemed waived if not included in any judgment, (ii) survive the final judgment in any Action, and (iii) not be deemed merged into such judgment. The rights and obligations of the parties under this attorneys' fees provision shall survive the termination of this Lease.

13.2 **Right of Entry.** Landlord and its agents and representatives shall have the right, at all reasonable times, but in such manner as to minimize disturbance to Tenant's operation of the Premises as reasonably practicable, to enter the Premises for purposes of inspection, to post notices of non-responsibility, to protect the interest of Landlord and the City in the Premises, to supply necessary services, to perform all required or permitted work therein, including the erection of scaffolding and other mechanical devices for the purpose of making necessary replacements or additions to the Premises which are provided for in this Lease or required by law. Tenant shall provide Landlord with a key to all Tenant-furnished locks used or located upon the Premises.

13.3 **Section 1938 of the California Civil Code.** As of the date of this Lease, the Premises have not been inspected by a Certified Access Specialist as referred to in Section 1938 of the California Civil Code.

13.4 **Statutory Notice Possessory Interest Tax.** Tenant is advised that under California Revenue and Taxation Code Section 107.6, execution of this Lease may create a possessory interest in Tenant subject to property taxation. Tenant hereby agrees that if such possessory interest is created and is subject to property taxation, Tenant shall be solely responsible for the payment of any property taxes levied on any such interest.

13.5 **Prevailing Wage.** This Lease is subject to the requirements of the California Prevailing Wage Law, California Labor Code Section 1720 et seq., and Tenant shall comply with all applicable requirements of the California Prevailing Wage Law. Notwithstanding the foregoing, these prevailing wage provisions shall not apply to and shall have no effect with respect to the Shopping Center or any other property owned by Tenant or any operations conducted by Tenant that are not a part of the Park or specifically subject to this Lease.

13.6 **Limited Liability.** In any action arising out of or relating to this Lease, each party will proceed only against the other or its successors and assigns and not, in any event, against any Tenant Party other than Tenant. Notwithstanding anything in this Lease or any law to the contrary, the liability of Tenant hereunder (including any successor tenant hereunder) and any recourse by Landlord against Tenant shall be limited solely to the equity interest of Tenant in the Premises, and neither Tenant nor any other Tenant Party shall have any personal liability therefor, and Landlord, for itself and all persons claiming by, through or under Tenant or the City, expressly waives and releases Tenant and all Tenant Parties from any and all personal liability. These limited liability provisions are enforceable by both Tenant and any Tenant Party and, where applicable, Landlord and the City, and shall survive the expiration or earlier termination of this Lease. "Tenant Parties" are, collectively, Tenant, its affiliates, its property manager (if any), all of their respective members, managers, partners, shareholders, directors, officers, agents and employees, and all of the foregoing's respective employees, agents, successors and permitted assigns. In no event shall any Tenant Party, Landlord, or City be liable hereunder for special or consequential damages.

13.7 **Notices.** Notices required hereunder or by law to be given by either party to the other shall be in writing and shall be served on the parties at the addresses set forth below each party's signature or such other address as the party to be served may from time to time designate in a Notice to the other party. Any such Notices shall be sent either by: (a) United States certified or registered mail, postage prepaid, return receipt requested; (b) overnight delivery using a nationally recognized overnight courier, which shall provide evidence of delivery upon sender's request; or (c)

personal delivery. All notices given in the manner specified herein shall be effective upon the earliest to occur of: (i) actual receipt; (ii) the date of inability to deliver to the intended recipient as evidenced by the U. S. Postal Service or courier; or (iii) the date of refusal by the intended recipient to accept delivery as evidenced by the U. S. Postal service or courier.

13.8 **Estoppel.** Each party shall, within ten (10) days after notice from the other, execute and deliver an Estoppel Certificate in any commercially reasonable form requested. Failure to deliver the certificate within said ten (10) day period shall be an acknowledgment that: (i) this Lease is in full force and effect and has not been modified except as represented by the requesting party; and (ii) there are no uncured material defaults.

13.9 **Entire Agreement.** This Lease along with any exhibits and attachments or other documents affixed hereto, or referred to herein, constitutes the entire and exclusive agreement between Landlord and Tenant with respect to the Premises and the estate and interest leased to Tenant hereunder. This Lease and said exhibits and attachments and other documents may be altered, amended, modified or revoked only by an instrument in writing signed by both Landlord and Tenant. Landlord and Tenant hereby agree that all prior or contemporaneous oral understandings, agreements or negotiations relative to the leasing of the Premises are merged into and revoked by this Lease.

13.10 **Counterparts; Electronic Signature.** This Lease may be executed in any number of counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. Electronic signatures, including those delivered by PDF or signed through the electronic signature system known as "DocuSign", shall have the same effect as originals. All parties to this Lease waive any and all rights to object to the enforceability of this Lease based on the form or delivery of signature.

*[THE PARTIES' SIGNATURES ARE ON THE FOLLOWING PAGE]*

IN WITNESS WHEREOF, Landlord and Tenant have executed this Lease as of the date first set forth above.

**LANDLORD:**

**MGP X DVC, LLC,**  
a Delaware limited liability company

By: MGP X REIT, LLC  
a California limited liability company  
its Manager

By: Merlone Geier X, LLC  
a California limited liability company  
its Manager

By: \_\_\_\_\_

Name: \_\_\_\_\_

Its: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Its: \_\_\_\_\_

Address for notices:  
MGP X DVC, LLC  
c/o Merlone Geier Management, LLC  
Re: Diablo Valley Plaza, Unit #638-  
425 California Street, 10th Floor  
San Francisco, CA 94104-2113  
Telephone: (415) 693-9000

**TENANT:**

**PLEASANT HILL RECREATION AND PARK DISTRICT,**  
a public corporation

By: \_\_\_\_\_

Name: \_\_\_\_\_

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

By: \_\_\_\_\_

Name: \_\_\_\_\_

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

Address for notices:  
PLEASANT HILL RECREATION AND PARK DISTRICT  
147 Gregory Lane  
Pleasant Hill, CA 94523  
(925) 682-0896  
Attention: \_\_\_\_\_

**EXHIBIT "A"**

**DEPICTION OF PREMISES**

*[TO BE INSERTED]*

EXHIBIT "B"

DEEDS

PLEASANT HILL RECREATION )  
 AND PARK DISTRICT )  
 )  
 When Recorded Mail to: )  
 )  
 PLEASANT HILL RECREATION )  
 AND PARK DISTRICT )  
 147 Gregory Lane )  
 Pleasant Hill, California )  
 94523 )  
 )  
 Mail Tax Statements To: )  
 )  
 SAME )  
 )

96 112898

RECORDED AT REQUEST OF  
*Grantee*  
 JUN 14 1996  
 AT 4 O'CLOCK P M.  
 CONTRA COSTA COUNTY RECORDS  
 STEPHEN L. WEIR  
 COUNTY RECORDER  
 FEE:  
*OK*

GRANT DEED

FOR A VALUABLE CONSIDERATION, receipt of which is acknowledged, the CITY OF PLEASANT HILL, a municipal corporation, grants to the PLEASANT HILL RECREATION AND PARK DISTRICT, a public corporation, the following described real property in the City of Pleasant Hill, County of Contra Costa, State of California:

Parcel E of the Parcel Map No. \_\_\_\_\_,  
 as recorded in Book 25 of Maps at Page 25 in the  
 office of the County Recorder of Contra Costa County.

RESERVING TO GRANTOR easements on or over and under the above-described real property for the purpose of installing and maintaining utilities, including but not limited to sewer, electrical, gas, telephone and water for the benefit of the balance of the property described in the above-mentioned Parcel Map, provided, however, grantor acknowledges that all utility lines must be and shall be installed beneath the surface of said Parcel E.

The above-described grant is subject to taxes and assessments not yet delinquent, covenants, restrictions, easements, rights, rights-of-way of record.

The parties to this grant deed agree as follows:

1. The grantor previously received title to the above-described property by way of instrument from ANGELO GASPARE, Document No. 6473, recorded on January 23, 1973, in Book 6848 at Page 296 of the official records of the office of the County Recorder, County of Contra Costa. Under the terms of that instrument, the CITY OF

is to transfer title to the above-described property to grantee herein, the PLEASANT HILL RECREATION AND PARK DISTRICT, and to substitute the District in place of the City with respect to the terms and conditions of the grant from ANGELO GASPARE.

2. The PLEASANT HILL RECREATION AND PARK DISTRICT, grantee herein, at its expense, agrees to preserve the grove of trees, improve and maintain the site in a park-like development, and will not authorize or permit any other use to be made of said Parcel E other than for park purposes.

3. In the event the RECREATION AND PARK DISTRICT shall cease to use Parcel E for park purposes in accordance with the physical nature of the property as presently constituted, or if it shall authorize or permit the property to be used other than for park purposes as aforesaid, then and in such event Parcel E shall automatically revert to the CITY OF PLEASANT HILL and the City shall succeed to the right, title and interest of the District hereunder and shall hold title to the property subject to the terms and conditions set forth in Paragraph 2.

4. If both the PLEASANT HILL RECREATION AND PARK DISTRICT and the CITY OF PLEASANT HILL each ceases to use Parcel E for park purposes in accordance with the physical nature of the property as presently constituted, or if either the District or the City authorizes or permits the property to be used other than for park purposes as aforesaid, then and in such event Parcel E shall automatically revert to ANGELO GASPARE, his heirs and assigns to and for their sole use and benefit forever.

5. The agreement herein contained shall be and it is a covenant running with the land for the benefit of the remainder of the property owned by ANGELO GASPARE and described in the above-

mentioned Parcel Map to the end that the character of use shall be preserved for the benefit of said retained property.

Dated: 1.12.73

CITY OF PLEASANT HILL,  
a municipal corporation

PLEASANT HILL RECREATION  
AND PARK DISTRICT

By: General S. Harb  
Mayor

By: Michael E. Blalock  
Chairman, Board of Directors

Attest:

[Signature]  
Clerk of the Board

Trace M. Hayden  
Deputy City Clerk

ANGELO GASPARE, grantor, under that certain instrument dated January 12, 1973, and recorded on January 23, 1973, in Book 6848 at Page 296, official records of Contra Costa County, and designated as Instrument No. 6473, consents to the grant by the CITY OF PLEASANT HILL to the PLEASANT HILL RECREATION AND PARK DISTRICT and agrees to substitution of the District in the place of the City as the agency obligated to preserve, improve and maintain the subject property in accordance with the terms of Paragraph 1 of the Instrument dated January 12, 1973, and Paragraph 2 of the foregoing instrument.

Dated: July 14, 1976

Angelo Gaspare

The foregoing grant deed is hereby accepted in accordance with the terms and conditions above set forth.

PLEASANT HILL RECREATION AND PARK DISTRICT

By: Michael E. Hall  
Chairman, Board of Directors

[Signature]  
Clerk of the Board

CERTIFICATE OF PROOF OF SIGNATURE  
(CC§§ 1198, 1199, 1200, Evid. C 1416)

STATE OF CALIFORNIA            )  
  )ss.  
COUNTY OF CONTRA COSTA    )

On June 13, 1996, before me, Charles A. Wood, Jr., Notary Public, California, Contra Costa County, personally appeared Ben F. Hartinger, known to me and acknowledged to me, as follows:

1. That he resides at 2076 Ramona Drive, Pleasant Hill, California 94523.

2. That Lenard E. Grote, whose name is subscribed to the within Grant Deed as a party thereto, was personally known to him; that he had personal knowledge of the handwriting of Lenard E. Grote which he acquired from having seen the handwriting of Lenard E. Grote upon which Lenard E. Grote acted or was charged.

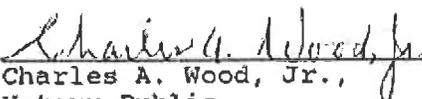
3. That Lenard E. Grote is deceased.

4. That during the lifetime of Lenard E. Grote he was employed as his attorney to prepare a Will which he witnessed, said Will having been filed in the Superior Court of the State of California, in and for the County of Contra Costa, in connection with a wrongful death lawsuit, being Case No. P88-00906; and he believes he is competent to recognize the signature of Lenard E. Grote.

5. That he has examined the signature of Lenard E. Grote upon the annexed Grant Deed and based upon his knowledge of Lenard E. Grote's signature he believes that the signature is the signature and handwriting of Lenard E. Grote.

Executed at Walnut Creek, California, this 13th day of June, 1996.

WITNESS my hand and official seal

  
\_\_\_\_\_  
Charles A. Wood, Jr.,  
Notary Public



END OF DOCUMENT

JAN 23 1973

6473

BOOK 6848 PAGE 296  
RECORDED AT REQUEST OF

RECORDING REQUESTED BY

City of Pleasant Hill

*City of Pleasant Hill*

JAN 23 1973  
AT 11 O'CLOCK P. M.  
CONTRA COSTA COUNTY RECORDER

AND WHEN RECORDED MAIL TO

City of Pleasant Hill  
3300 North Main St.  
Pleasant Hill, Calif. 94523  
W. T. PAASCH  
COUNTY RECORDER  
OFFICE

MAIL TAX STATEMENTS TO

City of Pleasant Hill  
3300 North Main St.  
Pleasant Hill, Calif. 94523

GRANT DEED

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged ANGELO GASPARE hereby GRANTS TO CITY OF PLEASANT HILL, a municipal corporation, the following described real property in the City of Pleasant Hill, County of Contra Costa, State of California:

Parcel E of the Parcel Map No. \_\_\_\_\_ as recorded in Book 25 of MAPS at Page 25 in the office of the County Recorder of Contra Costa County.

RESERVING TO GRANTOR easements on or over and under the above-described real property for the purpose of installing and maintaining utilities, including but not limited to sewer, electrical, gas, telephone and water for the benefit of the balance of the property described in the above-mentioned Parcel Map, provided, however, grantor acknowledges that all utility lines must be and shall be installed beneath the surface of said Parcel E.

The above-described grant is subject to taxes and assessments not yet delinquent, covenants, restrictions, easements, rights, rights-of-way of record.

Grantee by accepting this grant agrees as follows:

1. Grantee, at its expense, agrees to preserve the grove of trees, improve and maintain the site in a park-like development, and will not authorize or permit any other use to be made of said Parcel E other than for park purposes.

2. In the event that grantee shall cease to use said Parcel E for park purposes in accordance with the physical nature of said property as presently constituted, or if it shall authorize or permit said property to be used other than for park purposes as aforesaid, then and in such event said Parcel E shall automatically revert to grantor, his heirs and assigns to and for their sole use and benefit forever.

3. The agreement herein contained shall be and it is a covenant running with the land for the benefit of the remainder of the property owned by grantor and described in the above-mentioned Parcel Map to the end that the character of use shall be preserved for the benefit of said retained property.

DATED: January 12, 1973

Angelo Gaspare  
ANGELO GASPARE

STATE OF CALIFORNIA }  
          *Contra Costa* } ss.  
COUNTY OF ~~SAN ANGELES~~

On January 12, 1973, before me the undersigned, a Notary Public in and for said State, personally appeared ANGELO GASPARE, known to me to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same.

WITNESS my hand and official seal.



Helen E. Herbert  
Notary Public in and for said  
County and State

The foregoing Grant Deed is hereby accepted in accordance with the terms and conditions above set forth.

CITY OF PLEASANT HILL

By: James F. Albrie

6848

This is to certify this grant deed has been reviewed, or prepared under my A.M. supervision.

Date Jan 18 73

W. James See  
W. James See  
Director of Public Works

This is to certify that the interest in real property conveyed by the deed or grant dated JANUARY 12, 1973, from ANGELO GASPARE to the CITY OF PLEASANT HILL, a municipal corporation, is accepted by the undersigned City Manager of the City of Pleasant Hill pursuant to authority conferred by Resolution No. 114-62 of the City Council adopted on August 6, 1962, and the grantee consents to recordation thereto by its duly authorized officer.

Date: 1/19, 1973

James F. Albini  
City Manager of the  
City of Pleasant Hill

"END OF DOCUMENT"

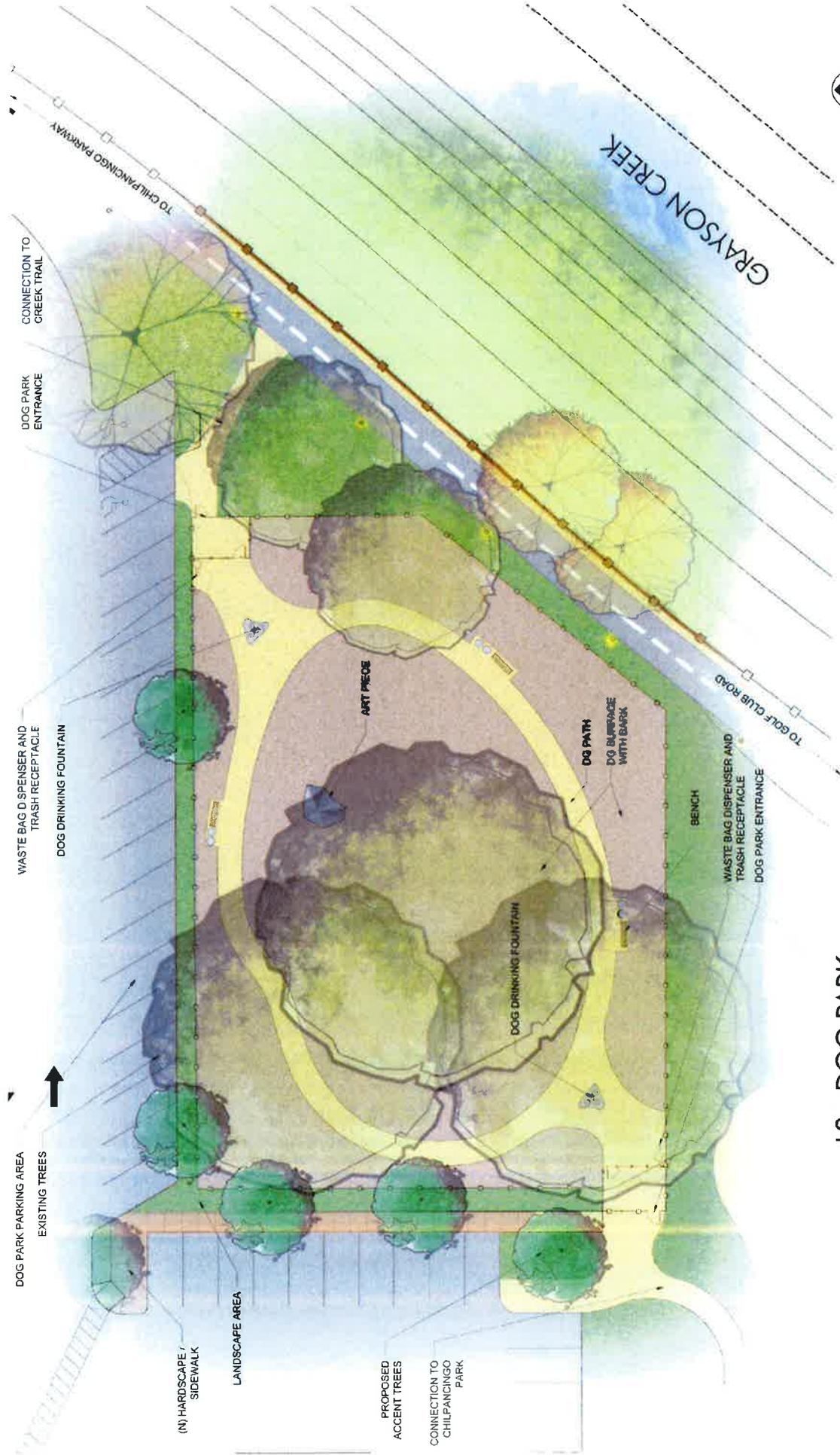
**EXHIBIT "C"**

**PARK IMPROVEMENT PLAN**

*[to be inserted]*







**L8 - DOG PARK**  
SCALE 1" = 10'-0"

DATE	REVISIONS
07/20/15	

**MerloneGeier**  
Partners

**DIABLO VALLEY PLAZA**  
NEC Golf Club Road & Old Quarry Road, Pleasant Hill, California





## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 5, 2016  
RE: May 12, 2016 Board Meeting

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### **To Consider Employee Benefits (ACTION)**

The Budget and Finance Committee and the Personnel Committee have both met regarding the employee benefits specifically related to full time employees hired after July 2011. The District at that time set up a two tiered system of benefits. One was a requirement from CalPERS and the other one was to save District funding due to severe budget reductions. The Personnel Committee met regarding the employee benefits first and then agreed that it should go to the Budget and Finance Committee because of the costs and the expenses involved in increasing the health benefits for full time employees hired after July 2011. The Budget Committee has met on a number of occasions to discuss the funding and the number of employees involved and what other options are available. Attached to your packet are all the materials related to that including the last option that the Budget Committee wanted to consider was a sliding scale of benefit costs.

The General Manager continues to recommend that the District pick up the family coverage at 95% of coverage. This would be an approximate cost of over \$27,000 per year that we can budget for and totally makes sense especially to keep qualified and good employees here. The current two tiered system will end up hurting the District in the long run as employees will stay with the District for a while and then move onto other agencies in our surrounding community that offer much better health plans. This is an investment in the future for the District to be able to retain employees. It's important for a District our size and certainly has been successful in the past if you consider the longevity of current District employees. The General Manager would recommend that full time District employees hired after July 2011 would be entitled up to 95% of the medical benefits similar to our current District employees.

Mar 24, 2016

To: Bob Berggren

From: Mark Blair

Yesterday, the Budget Subcommittee met again to review potentially expanding health insurance benefits to employee hired after 7/1/11. Currently, those employees receive District coverage for the employee only with any coverage for spouse or dependents available at the employee's cost.

The most favored option by the Subcommittee from those listed on my Feb 9, memo was #1. This option offers to cover up to family health coverage, for employees hired after 7/1/2011. The cost for coverage beyond the employee would be available at a predetermined fixed % of this cost. The two coverage level cost examples I used in my Feb 9 memo were 50% & 75% to determine the incremental cost to the District.

The Subcommittee now wishes to bring this item to the full Board for review and approval. As such, I prepared the below schedule reflecting the incremental cost to the District for each incremental 5% of this coverage based on the current employee group hired after 7/1/2011. These incremental cost estimates will increase over time as more post 7/1/11 employees are hired.

50% coverage of up to family	\$14,353/year
55% coverage of up to family	\$ 15,788/year
60% coverage of up to family	\$ 17,223/year
65% coverage of up to family	\$ 18,659/year
70% coverage of up to family	\$ 20,094/year
75% coverage of up to family	\$ 21,529/year
80% coverage of up to family	\$ 22,964/year
85% coverage of up to family	\$ 24,399/year
90% coverage of up to family	\$ 25,835/year
95% coverage of up to family	\$ 27,270/year
100% coverage of up to family	\$ 28,706/year

Feb 9, 2016

To: Bob Berggren

From: Mark Blair

At the Budget Subcommittee meeting we were asked to provide more options for health care cost allocations between the employee and District to potentially offer up to family coverage for employees hired after 7/1/2011. Currently these employees only receive coverage for the employee with all other coverage available at 100% cost to the employee. All other surveyed agencies offer up to family coverage for all eligible employees.

Our health policy renews Sept 1. On our last renewal we moved to a plan with higher deductibles and co-pay levels. This plan change resulted in over a 10% premium reduction and over \$35k in savings.

We have 9 employees hired after this 7/1/11 date. Based on surveying these employees for the coverage they would opt for, if up to family coverage was available to all employees, the anticipated addition costs would be \$2,393/mo or \$28,706 a year. This is based on using the same 95% District, 5% Employee cost allocation used for employees hired prior to the 7/1/11 date. All additional cost calculations are based on the current employee mix. As those employees hired prior to 7/1/11 leave employment with the District the additional costs involved will increase with any extension of coverage beyond the covered employee.

The Personnel Committee approved extending these benefits at this cost but the Budget Subcommittee requested additional options to review.

Some options for employees hired after 7/1/11 could be;

1. District pays for employee at existing 95% of coverage costs and up to family coverage at a lower %. If at 75% this allocation would result in additional costs to the District of \$1,795/mo or \$21,530 a year. There could be numerous variations of the up to family coverage costs with \$326/yr savings for each incremental 1% shift in cost allocation to the employee. So, if 50% coverage for up to family coverage the additional District cost would be \$14,353/yr.

2. District pays for employee at existing 95% of coverage costs and coverage of spouse and dependants at some fixed dollar amount. If offered at up to \$500/mo for this coverage additional District costs would be \$1,442/mo or \$17,304/yr. If \$750/mo, the additional costs to the District would be \$1,942/mo or \$23,310/yr. This option would cap the exposure for these additional costs at this fixed contribution rate should medical coverage costs continue to increase.
  
3. Offer identical medical coverage to all employees but increase the employee contribution to 10% of actual costs. The employee contribution for the surveyed agencies ranged from 0% to 24.88%, with an average contribution of 9.8%. This would still incur the \$28,706 increase for extending this additional coverage but would be offset by the additional employee contribution of \$15,849/yr. The net incremental cost would be \$12,857/yr. This employee contribution rate could be modified as needed in any future year based on the costs involved and the economic strength of the District at that point in time.
  
4. Other cost containment options for consideration could be to modify how future cost increases are allocated. For example, the City of Concord will split all future premium increases at a 50/50 basis with the covered employee.

Offer a \$200-\$250 incentive to decline coverage. Some employees may take coverage even though coverage is available thru their spouse. Offering a financial incentive to decline coverage should be less expensive than the premium costs for the employee. For example the City of PH pays \$400/mo for declining such coverage.

The Committee also asked about costs for coverage available under the ACA. I was able to obtain a quote through the Covered California website. You must enter the, zip code, age of the covered members and a household income level. I used a 40 and 5 year old and household income of \$55k with a Pleasant Hill zip code. The best Kaiser Plan available is a Silver HMO plan. The monthly premium would be \$560/mo and at the income level used they would receive a premium assistance of \$117 for a net monthly cost of \$443/mo.

This plan does not match up well with the plan offered to our employees. The co-pay for your primary doctor is \$45, ours is \$20. This plan has maximum out of pocket levels of \$6,250 per individual and \$12,500 per family. Our plan has maximum levels of \$2,500 and \$5,000 per family.

The agencies surveyed were those specifically listed in our Policy Manual for competitive survey purposes. However, the Committee was concerned that our survey only reflected agencies larger than ourselves. I later surveyed Ambrose Rec & Park District (a smaller agency) regarding their health care coverage. Ambrose covers 70% of up to family coverage for all employees. If employees decline coverage they are paid for 70% of coverage costs for the employee only.

Oct 6, 2015

To: Bob Berggren

From: Mark Blair

I am a member of the Morale Committee. This committee's role is to listen, investigate and respond to items of concern voiced by employees of the District regarding personnel and employment issues. Approximately 1 month ago, I received a call from a current full-time employee voicing concern over the District's current medical benefit package. The employee also stated it was not equal to that being offered by other agencies.

The District created a two-tier medical benefit situation effective 7/1/2011. Employees hired before that date could receive medical coverage for the employee, spouse, and eligible dependants. Employees hired after that date were only offered coverage for the employee only. In both situations the employee is required to pay 5% of the premium costs.

Our policy manual lists those agencies to be used for competitive salary surveys. They are; Contra Costa County, MDUSD, EBRPD, The City of Pleasant Hill, The City of Walnut Creek, The City of Concord, The City of Martinez and HARD. I surveyed these same agencies to learn of their current medical benefit package being offered to their employees. The results from this survey is attached.

In all cases medical benefits are offered to employees include coverage for spouse and dependants. Employee contribution for Kaiser coverage ranges from \$0 (EBRPD & HARD) to 24.88% of premium costs (Contra Costa County). The average employee contribution for family coverage for the eight agencies surveyed is 9.8% of premium costs.

Based on these survey results I would recommend we revisit our medical benefit package being offered. We live in the highest medical cost area in the country. As such, medical insurance costs will also be high. To not offer a similar benefit that is of high value will in my opinion lead to the loss of current valuable employees that seek this coverage elsewhere.

Kaiser - Employees hired after 7/1/2011

		Current - 95% single coverage			95% all coverage		
		Monthly Rate	District Share	Employee Share	Monthly Rate	District Share	Employee Share
#1	declined coverage						
#2	ee only	353.09	335.44	17.65	353.09	335.44	17.65
#3	ee only	440.79	418.75	22.04	440.79	418.75	22.04
#4	declined coverage						
#5	ee only	662.65	629.53	33.12	662.65	629.53	33.12
#6	ee only with spouse/3 children	469.05	445.61	23.44	1547.96	1470.56	77.40
#7	ee only with 2 children	399.54	379.56	19.98	842.06	799.96	42.10
#8	ee only with spouse/2 children	724.37	688.15	36.22	1635.00	1635.00	86.05
#9	ee only	469.05	445.60	23.45	469.05	445.60	23.45
Total		3518.54	3342.64	175.90	4315.6	5734.84	301.81
Difference	2392.20 month						
	28706.4 yearly						

# HEALTH BENEFIT SURVEY -rates effective 10/1/2015

Agency	Employee Only		Employee +1		Family Coverage		Comments
	ER share	EE Share	EE % of rate	ER share	EE Share	EE % of rate	
Contra Costa County	\$478.91	\$158.64	24.88%	\$1,115.84	\$369.64	24.88%	Used Kaiser coverage costs. County only has two different coverage options. Family coverage same as EE+1
MDUSD	\$571.56	\$142.89	20.00%	\$1,143.12	\$285.78	20.00%	Used Kaiser coverage rates.
East Bay Regional Park District	\$714.45		0.00%	\$1,428.90		0.00%	Amounts shown are "up to" values if EE choses PPO Plan. District Pays 100% of Kaiser premium for all levels of coverage.
City of Pleasant Hill	\$575.52	\$55.00	8.72%	\$1,151.04	\$55.00	4.56%	EE contribution fixed at \$55/mo regardless of coverage level.
City of Walnut Creek	\$9.00	\$1.00	10.00%	\$9.00	\$1.00	10.00%	City of WC website does not disclose actual fees paid only allocation of cost. For all levels EE pays 10% of blended rate for premium coverage.
City of Concord	\$625.48	\$88.97	12.45%	\$1,250.99	\$177.91	12.45%	EE and City split 50/50 future premium rate increases.
Hayward Area Rec. & Park District	\$1.00	\$0.00	0.00%	\$1.00	\$0.00	0.00%	HARD covers 100% of Kaiser costs for employee and all dependants.
City of Martinez	\$650.46	\$56.04	7.93%	\$1,300.90	\$112.10	7.94%	Rates shown are for employees hired after 1/1/2007



## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 5, 2016  
RE: May 12, 2016 Board Meeting

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### **Report on the Contra Costa Special Districts Association Quarterly Meeting**

Board Member Sherry Sterrett and the General Manager attended the most recent Contra Costa Special Districts Association Chapter Quarterly meeting. They will give a report on the election and agenda of the Special Districts Association



## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 5, 2016  
RE: May 12, 2016 Board Meeting

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### **Update on the General Manager Selection Process**

The AD-HOC Selection Committee of Board Members Sherry Sterrett and Sandy Bonato met on Wednesday, May 4 to consider the candidates that will be interviewed. They met with recruitment agency Pam Derby and they will give an update on the candidates selected for the interviews.



## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 5, 2016  
RE: May 12, 2016 Board Meeting

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### **To Review March 31, 2016 Financial Report**

- **Review Investment Reports**
- **Review Public Agency Retirement System (PARS)**

Accounting Supervisor Mark Blair will review the financial report along with the investment reports and reports on the Public Agency Retirement System.

Apr 21, 2016

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the month and quarter ending Mar 31, 2016. I offer the following comments on these statements;

Financial overview –

- The bottom line results for the General Fund show a deficit of \$439k compared to a deficit of \$645k for the 2014-15 fiscal year. This is a \$205k decline in the year-to-date deficit compared to last year. Some items contributing to these results are; 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. Also, Capital Expenses are down \$102k compared to last year.
- Tax Revenue- These statements reflect receipt of the first secured tax payments. The County should have the second installment posted on their reports that will be reflected on the Apr 2016 statements. Secured Taxes, HOPTR and RDA payments received in the current year total \$1,643k compared to \$1,535k received last year thru Feb. This is an increase of \$108k or up 7%. Unsecured tax payments of \$93k have been received in the current year compared to \$104k received thru Feb 2015.
- Overall Program Revenue (Rec Admin to Communication) - Total program revenues for the current year are \$2,949k compared to \$2,469k reflected last year. This represents a \$480k increase or up 19.4%. The largest changes are in Community Center (rentals) up \$124k, Child Care up \$106k, Senior Center up \$79k and Teens up \$59k.
- Overall Program Expenses (Rec Admin to Communications) - Total program expenses for the current year are \$3,601k compared to \$3,321k for the prior year. This represents an \$280k increase or up 8.4%. The largest changes here are; Community Center up \$79k, Rec Admin up \$65k and Special Events up \$57k.
- Long Term Debt – \$4,500 increase.

- Capital Expenses- \$ 102k 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**

**REVENUE**

NON RECREATION	1000
REC ADMIN	1210
SENIORS	1220
WINSLOW CENTER	1230
COMMUNITY CENTER	1231
RODGERS RANCH	1233
ADULT ACTIVITIES	1240
ATHLETICS	1250
TEENS	1255
PRESCHOOL YOUTH	1260
SPECIAL EVENTS	1265
CHILD CARE	1270
AQUATICS	1280
COMMUNICATIONS	1290
PARKS	1300
<b>TOTAL</b>	

**EXPENDITURES**

ADMINISTRATION	1100
REC ADMIN	1210
SENIORS	1220
WINSLOW CENTER	1230
COMMUNITY CENTER	1231
SCHOOL HOUSE	1232
RODGERS RANCH	1233
ADULT ACTIVITIES	1240
ATHLETICS	1250
TEENS	1255
PRESCHOOL YOUTH	1260
SPECIAL EVENTS	1265
CHILD CARE	1270
AQUATICS	1280
COMMUNICATIONS	1290
PARKS	1300
BUILDING MAINTENANCE	1350
LONG TERM DEBT	1400
CAPITAL	1500
<b>TOTAL</b>	

REV LESS EXPENSE

Budget	Actual Results Year to Date as of Mar 31, 2016	% of Budget
FYE 6/30/16		

\$3,635,000	\$1,871,978	51.50%
\$3,000	\$2,141	71.37%
\$523,600	\$482,951	92.24%
\$40,000	\$39,972	99.93%
\$475,000	\$472,048	99.38%
\$0	\$376	100.00%
\$190,000	\$139,687	73.52%
\$555,000	\$459,147	82.73%
\$248,150	\$266,635	107.45%
\$502,700	\$415,330	82.62%
\$218,000	\$106,797	48.99%
\$313,000	\$313,211	100.07%
\$378,000	\$250,943	66.39%
\$0	\$0	0.00%
\$649,000	\$360,878	55.61%
<b>\$7,730,450</b>	<b>\$5,182,094</b>	<b>67.03%</b>

Budget	Actual Results Year to Date as of Mar 31, 2015	% of Budget
FYE 6/30/15		

\$3,401,000	\$1,769,636	52.03%
\$3,500	\$2,838	81.09%
\$518,000	\$404,039	78.00%
\$32,000	\$31,690	99.03%
\$185,000	\$347,466	187.82%
\$1,000	\$0	0.00%
\$168,000	\$139,953	83.31%
\$540,500	\$431,907	79.91%
\$160,000	\$207,258	129.54%
\$419,000	\$391,361	93.40%
\$85,550	\$59,043	69.02%
\$315,000	\$206,941	65.70%
\$356,975	\$246,358	69.01%
\$0	\$0	0.00%
\$649,000	\$355,943	54.84%
<b>\$6,834,525</b>	<b>\$4,594,433</b>	<b>67.22%</b>

\$535,740	\$500,268	93.38%
\$484,380	\$370,986	76.59%
\$844,875	\$718,580	85.05%
\$59,155	\$43,188	73.01%
\$556,730	\$455,438	81.81%
\$1,700	\$1,253	73.71%
\$6,670	\$4,562	68.40%
\$156,570	\$112,781	72.03%
\$465,030	\$376,417	80.94%
\$328,890	\$269,966	82.08%
\$333,970	\$246,483	73.80%
\$209,310	\$128,320	61.31%
\$269,350	\$168,111	62.41%
\$700,435	\$487,387	69.58%
\$290,040	\$217,141	74.87%
\$1,236,330	\$871,162	70.46%
\$416,150	\$314,834	75.65%
\$256,000	\$260,433	101.73%
\$494,000	\$74,256	15.03%
<b>\$7,645,325</b>	<b>\$5,621,567</b>	<b>73.53%</b>
<b>\$85,125</b>	<b>-\$439,473</b>	<b>-516.27%</b>
<b>-\$38,405</b>	<b>-\$644,868</b>	<b>1679.13%</b>

Non-Recreation

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number  
0000

Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	\$ Change YTD Budget	% Change Prior Year	Comments
<b>Revenue</b>								
100-0000-40100	-2,780,000.00	172.17	-1,527,994.52	-2,085,000.00	-1,407,057.89	557,005.48	8.60%	1st installment only
100-0000-40120	-110,000.00	6,936.10	-96,373.58	-82,500.00	-104,116.31	-13,873.58	-7.44%	
100-0000-40200	-30,000.00	0	-13,873.01	-22,500.00	-14,187.96	6,626.99	-2.22%	
100-0000-41300	-15,000.00	0	0	-11,250.00	0	11,250.00	0.00%	
100-0000-41350	-225,000.00	0	-101,590.54	-168,750.00	-113,763.58	67,199.46	-10.70%	
100-0000-41800	-20,000.00	0	-10,000.00	-15,000.00	-20,000.00	5,000.00	-50.00%	
100-0000-41900	0	0	0	0	2,868.80	-2,868.80	-100.00%	
100-0000-42450	-270,000.00	-10,000.00	-44,620.25	-202,500.00	0	157,879.75	100.00%	offset by Fundraising below
100-0000-42500	-7,000.00	0	-1,391.52	-5,250.00	-1,329.70	3,858.48	4.65%	
100-0000-42555	-30	-30	-10,637.38	-6,750.00	-8,979.73	-3,887.38	18.46%	
100-0000-42600	-29,000.00	0	-10,953.00	-21,750.00	-25,492.00	10,797.00	-57.03%	
100-0000-42700	-35,000.00	0	-3,150.00	-26,250.00	-39,301.85	23,100.00	-91.99%	CAPRI Insur dividends rec'd offset by Project F funding above
100-0000-49600	-58,000.00	-3,450.80	-19,916.48	-43,500.00	-14,467.13	23,583.52	37.67%	
100-0000-49700	-21,000.00	-2,033.03	-15,085.30	-15,750.00	-9,867.78	664.70	52.87%	increased program registrations
100-0000-49750	-26,000.00	-1,988.71	-16,391.92	-19,500.00	-13,940.89	3,108.08	17.58%	increased program registrations
<b>Revenue</b>	<b>-3,635,000.00</b>	<b>-10,394.27</b>	<b>-1,871,977.50</b>	<b>-2,726,250.00</b>	<b>-1,769,636.02</b>	<b>854,272.50</b>	<b>5.78%</b>	

Expense

ADMINISTRATION

Wages and Benefits

100-1100-50001	55,000.00	5,277.63	43,647.41	41,250.00	39,799.93	2,397.41	3,847.48	9.67%
100-1100-50002	23,840.00	1,923.25	17,575.60	17,880.00	16,827.18	-304.40	748.42	4.45%
100-1100-50003	53,700.00	4,512.90	41,240.87	40,275.00	38,191.57	965.87	3,049.30	7.98%
100-1100-50010	3,000.00	0	412.5	2,250.00	4,968.38	-1,837.50	-4,555.88	-91.70%
100-1100-50150	9,600.00	888.31	6,871.55	7,200.00	7,018.87	-328.45	-147.32	-2.10%
100-1100-50250	10,500.00	942.42	8,491.92	7,875.00	13,975.67	-616.92	-5,483.75	-39.24%
100-1100-50290	164,000.00	0	158,749.00	123,000.00	0	35,749.00	158,749.00	100.00%
100-1100-50300	31,000.00	2,247.74	20,966.32	23,250.00	21,513.68	-2,283.68	-547.36	-2.54%
100-1100-50310	2,500.00	335.06	1,622.28	1,875.00	1,550.01	-252.72	72.27	4.66%
100-1100-50320	1,400.00	82.51	758.8	1,050.00	730.85	-291.20	27.95	3.82%
100-1100-50370	400	0	10.32	300	128.63	-289.68	-118.31	-91.98%
100-1100-50400	1,000.00	128.59	1,384.53	750	1,172.65	634.53	211.88	18.07%
<b>Wages and Benefits</b>	<b>355,940.00</b>	<b>16,338.41</b>	<b>301,731.10</b>	<b>266,955.00</b>	<b>145,877.42</b>	<b>34,776.10</b>	<b>155,853.68</b>	<b>106.84%</b>

Operating Expenses

100-1100-60100	12,400.00	1,040.00	9,220.00	9,300.00	9,230.00	-80.00	-10.00	-0.11%
100-1100-60200	5,000.00	0	988.32	3,750.00	870.34	-2,761.68	117.98	13.56%
100-1100-60300	3,000.00	249.72	1,270.33	2,250.00	3,653.53	-979.67	-2,383.20	-65.23%
100-1100-60350	5,400.00	469.69	4,144.02	4,050.00	3,962.24	94.02	181.78	4.59%
100-1100-60370	500	0	571.67	375	117.74	196.67	453.93	385.54%
100-1100-65385	3,900.00	345.75	3,349.08	2,925.00	3,060.04	424.08	269.04	8.73%
100-1100-70000	25,000.00	11,236.22	50,862.78	18,750.00	24,371.36	31,912.78	26,291.42	107.88%
100-1100-70010	30,500.00	0	8,000.00	22,875.00	0	-14,875.00	8,000.00	100.00%
100-1100-70020	0	4,540.29	17,604.80	0	0	17,604.80	17,604.80	100.00%
100-1100-73320	28,000.00	2,963.48	26,871.32	21,000.00	23,519.00	5,671.32	3,152.32	13.40%
100-1100-73330	500	0	178.88	375	0	-196.12	178.88	100.00%
100-1100-73335	950	0	8,771.40	712.5	8,949.00	8,058.90	-177.60	-1.98%
100-1100-73340	55,500.00	4,367.18	55,402.26	41,625.00	46,116.45	13,777.26	9,285.81	20.14%
100-1100-74000	0	0	5,468.32	0	22,800.51	5,466.32	-17,332.19	-76.02%
100-1100-75350	2,650.00	-250.75	1,483.86	1,987.50	1,408.93	-503.64	74.93	5.32%
100-1100-75500	6,500.00	162.85	4,749.97	4,875.00	4,505.20	-125.03	244.77	5.43%
<b>Operating Expenses</b>	<b>179,800.00</b>	<b>25,124.43</b>	<b>198,537.01</b>	<b>134,850.00</b>	<b>152,984.34</b>	<b>63,687.01</b>	<b>45,952.67</b>	<b>30.12%</b>
								all departments have significant increases in professional exps due to ongoing legal, appraisers etc.
								new consultant CAPRI Increase
								all departments have significantly higher Admin Fees reflecting higher Active charges for increased registration fundraising rev down \$39k

Revenue Total	-3,635,000.00	-10,394.27	-1,871,977.50	-2,726,250.00	-1,769,636.02	854,272.50	-102,341.48	5.78%
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Expense Total	535,740.00	41,462.84	500,268.11	401,805.00	298,461.76	98,463.11	201,806.35	67.62%
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Grand Total	-3,099,260.00	31,068.57	-1,371,709.39	-2,324,445.00	-1,471,174.26	952,735.61	99,464.87	-6.76%
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								New one time PERS fee and Grant Consultant combined with increased professional and admin fees account for a \$212k cost increase
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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									
100-1210-44100	Revenue									
	Rec Admin On Line Courses	-3,000.00	-161.5	-2,140.75	-2,250.00	-2,838.25	109.25	697.50	-24.58%	
	Revenue	-3,000.00	-161.5	-2,140.75	-2,250.00	-2,838.25	109.25	697.50	-24.58%	
1210	Expense									
	RECREATION ADMINISTRATION									
	Wages and Benefits									
100-1210-50001	Rec Admin-Salary General Manag	9,510.00	904.74	7,482.43	7,132.50	6,822.83	349.93	659.60	9.67%	
100-1210-50002	Rec Admin-Salary Office Staff	3,900.00	329.7	3,012.96	2,925.00	2,884.66	87.96	128.30	4.45%	
100-1210-50003	Rec Admin-Salary Accounting St	8,920.00	773.64	7,069.86	6,690.00	6,547.18	379.86	522.68	7.98%	
100-1210-50100	Rec Admin-Rental Coordinator	63,500.00	5,249.00	45,741.00	47,625.00	39,732.00	-1,884.00	6,009.00	15.12%	Supervisor in 2016 year
100-1210-50110	Rec Admin-Office Staff Full Ti	54,300.00	4,587.00	41,918.12	40,725.00	39,141.00	1,193.12	2,777.12	7.10%	add'l duties being performed for Child Care
100-1210-50120	Rec Admin-Office Staff Part. Ti	55,300.00	4,997.86	41,709.12	41,475.00	39,464.20	234.12	2,244.92	5.69%	add'l duties being performed for Child Care
100-1210-50190	Part Time Custodial	4,600.00	387.9	3,290.58	3,450.00	3,023.16	-159.42	267.42	8.85%	
100-1210-55150	Employer FICA/Medicare	12,650.00	1,159.22	10,762.36	9,487.50	9,619.99	1,274.86	1,142.37	11.87%	lower due to one to new fee in Non-Rec dept
100-1210-55250	PERS- Employer Share	10,300.00	1,139.09	10,096.86	7,725.00	14,624.97	2,371.86	-4,527.71	-30.96%	
100-1210-55300	Kaiser - Employer Share	19,800.00	1,480.55	13,641.98	14,850.00	15,510.94	-1,208.02	-1,968.96	-12.05%	
100-1210-55310	Delta Dental - Empr Share	2,250.00	230.26	1,512.29	1,687.50	1,501.68	-175.21	10.61	0.71%	
100-1210-55320	Life & Ltd Ins - Empr Shr	1,100.00	105.76	943.25	825	876.4	118.25	66.85	7.63%	
100-1210-55370	PARS District Share	700	41.68	361.59	525	355.71	-163.41	5.88	1.65%	
100-1210-55400	Workers Compensation	2,200.00	215.97	1,933.50	1,650.00	1,453.06	283.50	480.44	33.06%	
100-1210-55450	Unemployment Insurance	0	0	462.54	0	0	462.54	462.54	100.00%	
	<b>Wages and Benefits</b>	<b>249,030.00</b>	<b>21,582.37</b>	<b>189,938.44</b>	<b>186,772.50</b>	<b>181,557.38</b>	<b>3,165.94</b>	<b>6,381.06</b>	<b>4.62%</b>	
	Operating Expenses									
100-1210-60350	Mileage	600	0	0	450	0	-450.00	0.00	0.00%	
100-1210-60370	Staff Training	500	50	50	375	45	-325.00	5.00	11.11%	
100-1210-60380	Employee Service	1,500.00	0	1,948.47	1,125.00	840.28	823.47	1,108.19	131.88%	
100-1210-65365	Telephone	1,800.00	155.41	1,348.73	1,350.00	1,459.93	-1.27	-111.20	-7.62%	
100-1210-65720	Disposal Fees at the DO	0	137.23	1,218.39	0	1,192.73	1,218.39	25.66	2.15%	
100-1210-70000	Professional Services	6,000.00	1,926.21	8,685.05	4,500.00	4,177.95	4,185.05	4,507.10	107.88%	up for all departments
100-1210-73320	Insurance	3,500.00	508.03	4,572.27	2,625.00	3,909.60	1,947.27	662.67	16.95%	
100-1210-73335	Memberships	800	0	859	600	812.75	259.00	46.25	5.69%	
100-1210-73340	Administrative Fees	8,500.00	1,805.99	9,497.53	6,375.00	8,009.14	3,122.53	1,488.39	18.58%	
100-1210-75550	Postage	500	52.34	254.38	375	241.53	-120.62	12.85	5.32%	
100-1210-75570	Safety Equipment	3,050.00	0	2,963.00	2,287.50	0	675.50	2,963.00	100.00%	new AED
100-1210-75504	City of PH Server fees	24,000.00	4,000.00	14,000.00	18,000.00	18,000.00	-4,000.00	-4,000.00	-22.22%	City late on billing replaced more older PC's due to issues than planned
100-1210-75505	Computer Hardware	27,800.00	-1,114.41	29,312.69	20,850.00	2,370.56	8,462.69	26,942.13	1136.53%	
100-1210-75506	Computer Software	32,000.00	447.75	12,562.73	24,000.00	5,734.46	-11,437.27	6,828.27	119.07%	new contract -higher monthly consultant fees in 2016
100-1210-75507	Network Support	101,800.00	8,324.00	76,451.00	76,350.00	61,731.00	101.00	14,720.00	23.85%	
100-1210-75509	Network Communication	9,500.00	0	6,797.01	7,125.00	6,851.45	-327.99	-54.44	-0.79%	
100-1210-75510	Equipment Maintenance	7,500.00	355.76	6,790.82	5,625.00	6,266.10	1,165.82	524.72	8.37%	
100-1210-75515	Janitorial Supplies	4,000.00	395.34	2,712.62	3,000.00	1,006.26	-287.38	1,706.36	169.57%	
100-1210-75620	On Line Class Expenses	2,000.00	0	879.25	1,500.00	1,748.50	-620.75	-869.25	-49.71%	
100-1210-75680	ADA Expenses	0	0	144.93	0	0	144.93	144.93	0.00%	
	<b>Operating Expenses</b>	<b>235,350.00</b>	<b>17,043.65</b>	<b>181,047.87</b>	<b>176,512.50</b>	<b>124,397.24</b>	<b>4,535.37</b>	<b>56,650.63</b>	<b>45.54%</b>	
Revenue Total		-3,000.00	-161.5	-2,140.75	-2,250.00	-2,838.25	109.25	697.50	-24.58%	
Expense Total		484,380.00	38,626.02	370,986.31	363,285.00	305,954.62	7,701.31	65,031.69	21.26%	over \$48k of this increase due to computer hardware/software & network support
Grand Total		481,380.00	38,464.52	368,845.56	361,035.00	303,116.37	7,810.56	65,729.19	21.68%	

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
<b>SENIOR CITIZENS</b>										
<b>Revenue</b>										
100-1220-43700	Sen Center Rentals	-130,000.00	-24,948.73	-164,921.46	-97,500.00	-104,369.84	-67,421.46	-60,551.62	58.02%	
100-1220-44100	Senior Classes	-88,000.00	-10,786.66	-75,975.71	-66,000.00	-66,956.19	-9,875.71	-9,019.52	13.47%	
100-1220-45000	Senior Center Nutrition Revenue	0	-2,514.00	-19,006.05	0	-20,624.40	-19,006.05	1,618.35	-7.85%	
100-1220-49200	Senior Programs	-40,000.00	-3,950.00	-31,328.19	-30,000.00	-19,760.92	-1,329.19	-11,568.27	58.54%	
100-1220-49250	Senior Care Manager Funds	-18,000.00	-490	-990	-13,500.00	0	12,510.00	-990.00	100.00%	
100-1220-49630	Senior Trip Revenue	-247,600.00	-33,432.60	-190,728.78	-185,700.00	-192,327.30	-5,028.78	1,598.52	-0.83%	
	<b>Revenue</b>	<b>-523,600.00</b>	<b>-76,121.98</b>	<b>-482,951.19</b>	<b>-392,700.00</b>	<b>-404,038.65</b>	<b>-90,251.19</b>	<b>-78,912.54</b>	<b>19.53%</b>	
<b>Expense</b>										
<b>SENIOR CITIZENS</b>										
<b>Wages and Benefits</b>										
100-1220-50001	Salary General Manager	9,500.00	904.74	7,482.43	7,125.00	6,822.83	357.43	659.60	9.67%	
100-1220-50002	Salary Office Staff	4,000.00	329.7	3,012.96	3,000.00	2,884.66	12.96	128.30	4.45%	
100-1220-50003	SC-Salary Accounting Staff	9,300.00	773.64	7,069.86	6,975.00	6,547.18	94.86	522.68	7.98%	
100-1220-50100	SC-Salary Supervisor	83,900.00	6,990.00	63,877.85	62,925.00	60,228.00	952.85	3,649.85	6.06%	
100-1220-50120	Senior Center Staff	63,000.00	5,249.00	47,358.06	47,250.00	35,922.10	108.06	11,435.96	31.84%	on track for budget
100-1220-50125	SC-Salary Care Manager	26,400.00	2,251.88	18,699.61	19,800.00	18,052.50	-1,100.39	647.11	3.58%	
100-1220-50126	SC-Salary Nutrition	14,500.00	1,281.46	10,886.43	10,875.00	9,427.81	1,143	1,458.62	15.47%	add'l staff hrs
100-1220-50127	Salary Sr Trips	22,300.00	2,054.36	16,438.80	16,725.00	12,356.70	-286.20	4,082.10	33.04%	
100-1220-50128	SC-Salary Clerical	30,300.00	2,418.00	20,497.20	22,725.00	20,458.00	-2,227.80	39.20	0.19%	
100-1220-50130	SC-Salary Classes	21,000.00	4,072.34	17,947.66	15,750.00	15,617.51	2,197.66	2,330.15	14.92%	Sen class rev up \$9k
100-1220-50190	Sr Center Custodial FT PT	118,250.00	14,149.21	108,115.10	88,687.50	87,704.22	19,427.60	20,410.88	23.27%	Increased shifts to cover increased rental activity and provide team service weekdays for senior program use
100-1220-55150	Employer FICA/Medicare	16,575.00	2,423.94	19,895.01	12,431.25	12,819.93	7,463.76	7,075.08	55.19%	added 1 eligible staff in 2016
100-1220-55250	PERS - Employer Share	9,600.00	2,133.48	18,038.80	7,200.00	18,634.72	10,838.80	-595.92	-3.20%	added 1 pers eligible staff in 2016
100-1220-55300	Kaiser - Employer Share	11,500.00	760.08	7,072.28	8,625.00	7,980.20	-1,552.72	-907.92	-11.38%	
100-1220-55310	Delta Dental - Empor Share	2,125.00	169.32	1,563.13	1,593.75	1,632.90	-30.62	-69.77	-4.27%	
100-1220-55320	Life & Ltd Ins - Empor Sha	1,425.00	124.25	1,123.40	1,068.75	1,061.06	54.65	62.34	5.68%	
100-1220-55370	PARS District Share	1,550.00	270.57	1,958.78	1,162.50	3,417.15	796.28	-1,458.37	-42.68%	
100-1220-55400	Workers Compensation	7,000.00	1,780.10	14,052.60	5,250.00	12,088.09	8,802.60	1,964.51	16.25%	follows payroll
100-1220-55450	Unemployment Insurance	0	0	-1	0	0	-1.00	-1.00	100.00%	
	<b>Wages and Benefits</b>	<b>452,225.00</b>	<b>48,136.07</b>	<b>385,088.96</b>	<b>339,168.75</b>	<b>333,655.56</b>	<b>45,920.21</b>	<b>51,433.40</b>	<b>15.42%</b>	
<b>Operating Expenses</b>										
100-1220-60350	Mileage	250	0	24.38	187.5	142.8	-163.12	-118.42	-82.93%	
100-1220-60370	Staff Training	1,000.00	402.03	992.11	750	163.27	242.11	828.84	507.65%	
100-1220-65365	Telephone	4,800.00	477.01	3,950.04	3,600.00	3,308.95	350.04	641.09	19.37%	
100-1220-65701	Electricity	48,200.00	3,117.56	37,161.53	36,150.00	36,160.64	1,011.53	1,000.89	2.77%	
100-1220-65705	Gas	7,600.00	504.63	5,677.50	5,700.00	5,536.53	-22.50	140.97	2.55%	
100-1220-65720	Disposal Fees	5,400.00	527.47	4,115.95	4,050.00	4,140.51	65.95	-24.56	-0.59%	
100-1220-70000	Professional Services	4,600.00	1,926.21	8,685.05	3,450.00	4,177.95	5,235.05	4,507.10	107.88%	up for all depts
100-1220-73320	Insurance	0	508.03	4,572.27	0	3,909.60	4,572.27	662.67	16.95%	
100-1220-73335	Memberships	600	0	250.83	450	579	-199.17	-328.17	-56.68%	
100-1220-73940	Administrative Fees	9,800.00	1,805.99	9,497.53	7,350.00	8,009.14	2,147.63	1,488.39	18.58%	up for all depts
100-1220-75250	Care Manager Expenses	3,000.00	250	307.82	2,250.00	0	-1,942.18	307.82	100.00%	
100-1220-75350	Postage	0	52.34	254.38	0	241.53	254.38	12.85	5.32%	
100-1220-75500	Office Supplies	1,200.00	0	35.23	900	452.68	-864.77	-417.45	-92.22%	unanticipated replacement of several parking lot light fixtures (originals no longer manufactured) will be reimbursed by Sen Club
100-1220-75515	Sen Center Services & Supplies	42,000.00	4,269.84	34,163.16	31,500.00	37,360.91	2,863.16	-3,197.75	-8.56%	
100-1220-75540	Repairs and Supplies	0	791.67	14,700.81	0	1,921.27	14,700.81	12,779.54	665.16%	
100-1220-75545	Instructor fees contract class	22,000.00	1,721.00	17,147.59	16,500.00	18,476.55	647.59	-1,328.96	-7.19%	
100-1220-75620	Senior Program Supplies	4,000.00	480	3,208.37	3,000.00	1,916.66	208.37	1,291.71	67.39%	
100-1220-75625	Senior Publicity	1,000.00	0	677.58	750	29.93	-72.42	647.65	2163.88%	
100-1220-75630	Senior Trip Expenses	204,700.00	6,273.31	163,119.59	153,525.00	204,609.80	9,594.59	-41,490.21	-20.28%	
100-1220-75700	Sen Center Nutrition Expenses	28,000.00	2,335.00	19,709.00	21,000.00	20,622.40	-1,297.00	-919.40	-4.46%	GNU Group signage and Spiniter AV parts & repairs; parking safety bollards
100-1220-75750	Major Repairs	4,500.00	0	5,246.72	3,375.00	0	1,871.72	5,246.72	0.00%	
	<b>Operating Expenses</b>	<b>392,650.00</b>	<b>25,392.19</b>	<b>333,491.44</b>	<b>294,487.50</b>	<b>351,760.12</b>	<b>39,003.94</b>	<b>-18,268.68</b>	<b>-5.19%</b>	
	<b>Revenue Total</b>	<b>-523,600.00</b>	<b>-76,121.98</b>	<b>-482,951.19</b>	<b>-392,700.00</b>	<b>-404,038.65</b>	<b>-90,251.19</b>	<b>-78,912.54</b>	<b>19.53%</b>	
	<b>Expense Total</b>	<b>844,875.00</b>	<b>73,518.26</b>	<b>718,560.40</b>	<b>633,656.25</b>	<b>685,415.68</b>	<b>84,924.15</b>	<b>33,164.72</b>	<b>4.84%</b>	
	<b>Grand Total</b>	<b>321,275.00</b>	<b>-2,603.72</b>	<b>235,629.21</b>	<b>240,956.25</b>	<b>281,377.03</b>	<b>-5,327.04</b>	<b>-45,747.82</b>	<b>-16.26%</b>	\$79k improvement in revenue results in \$46k reduction in deficit

Account Number Description 2016 Budget 2016 Period Amt 2016 End Bal 2016 YTD Budget One Year Prior Actual 2015 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

**1230 WINSLOW CENTER RENTAL**

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	One Year Prior Actual	2015 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1230-43300	Winslow Center Rents	-40,000.00	-5,880.50	-39,972.00	-30,000.00	-31,690.17	-31,690.17	-9,972.00	-8,281.83	26.13%	
	<b>Revenue</b>	<b>-40,000.00</b>	<b>-5,880.50</b>	<b>-39,972.00</b>	<b>-30,000.00</b>	<b>-31,690.17</b>	<b>-31,690.17</b>	<b>-9,972.00</b>	<b>-8,281.83</b>	<b>26.13%</b>	

**Expense**

**1230 WINSLOW CENTER RENTAL**

**Wages and Benefits**

100-1230-50001	WC-Salary General Manager	1,550.00	150.79	1,247.13	1,162.50	1,137.18	84.63	109.95	109.95	9.67%	
100-1230-50002	WC-Salary Office Staff	680	54.95	501.9	510	480.37	-8.10	21.53	21.53	4.48%	
100-1230-50003	WC-Salary Accounting Staff	1,540.00	128.93	1,178.29	1,155.00	1,091.17	23.29	87.12	87.12	7.98%	
100-1230-50190	WC-Custodial Part Time Staff	15,100.00	1,570.01	12,250.61	11,325.00	10,858.90	925.61	1,391.71	1,391.71	12.82%	Assigned extra carpet cleaning to clean up after Corn Hole users
100-1230-55150	Employer FICA/Medicare	1,150.00	145.51	1,137.87	862.5	445.18	275.37	692.69	692.69	155.60%	
100-1230-55250	PERS- Employer Share	600	127.77	1,010.22	450	616.93	560.22	393.29	393.29	63.75%	
100-1230-55300	Kaiser - Employer Share	800	63.85	597.58	600	691.77	-2.42	-94.19	-94.19	-13.62%	
100-1230-55310	Delta Dental - Empr Share	75	5.65	51.91	56.25	54.26	-4.34	-2.35	-2.35	-4.33%	
100-1230-55320	Life & Ltd Ins - Empr Sha	40	2.4	21.04	30	20.43	-8.96	0.61	0.61	2.99%	
100-1230-55370	PARS District Share	1,500.00	0	7.74	1,125.00	240.81	-1,117.26	-233.07	-233.07	-96.79%	
100-1230-55400	Workers Compensation	910	144.52	1,182.95	682.5	874.2	500.45	308.75	308.75	35.32%	
	<b>Wages and Benefits</b>	<b>23,945.00</b>	<b>2,394.38</b>	<b>19,187.24</b>	<b>17,958.75</b>	<b>16,511.20</b>	<b>1,228.49</b>	<b>2,676.04</b>	<b>2,676.04</b>	<b>16.21%</b>	

**Operating Expenses**

100-1230-60370	Staff Training	300	0	0	225	0	-225.00	0.00	0.00	0.00%	
100-1230-65365	Telephone	3,400.00	304.48	2,720.39	2,550.00	1,921.92	170.39	798.47	798.47	41.55%	
100-1230-65701	Electricity	10,500.00	435.99	6,841.65	7,875.00	5,902.74	-1,033.35	938.91	938.91	15.91%	increased rentals and programming at this site
100-1230-65705	Gas	400	43.93	292.82	300	244.76	-7.18	48.06	48.06	19.64%	
100-1230-65720	Disposal Fees	2,800.00	207.47	2,647.90	2,100.00	1,803.27	547.90	844.63	844.63	46.84%	
100-1230-70000	Professional Services	1,050.00	321.04	1,447.51	787.5	696.32	660.01	751.19	751.19	107.88%	
100-1230-73320	Insurance	950	84.67	762.03	712.5	651.6	49.53	110.43	110.43	16.95%	
100-1230-73340	Administrative Fees	2,100.00	912.94	2,194.86	1,575.00	1,334.86	619.86	860.00	860.00	64.43%	
100-1230-75350	Postage	160	8.73	42.4	120	40.26	-77.60	2.14	2.14	5.32%	
100-1230-75515	Services and Supplies	8,500.00	622.79	7,051.25	6,375.00	7,196.22	676.25	-144.97	-144.97	-2.01%	Unplanned additional structural engineering inspection services
100-1230-75625	Center Publicity	550	0	0	412.5	253.71	-412.50	-253.71	-253.71	-100.00%	
100-1230-75750	Major Repairs	4,500.00	0	0	3,375.00	4,396.80	-3,375.00	-4,396.80	-4,396.80	-100.00%	Prior year had sidewalk assessment from City
	<b>Operating Expenses</b>	<b>35,210.00</b>	<b>2,942.04</b>	<b>24,000.81</b>	<b>26,407.50</b>	<b>24,442.46</b>	<b>-2,405.69</b>	<b>-441.65</b>	<b>-441.65</b>	<b>-1.81%</b>	

Revenue Total		-40,000.00	-5,880.50	-39,972.00	-30,000.00	-31,690.17	-9,972.00	-8,281.83	-8,281.83	26.13%	
Expense Total		59,155.00	5,336.42	43,188.05	44,366.25	40,953.66	-1,178.20	2,234.39	2,234.39	5.46%	\$8k rental increase results in \$6k reduction in deficit
Grand Total		19,155.00	-544.08	3,216.05	14,366.25	9,263.49	-11,150.20	-6,047.44	-6,047.44	-65.28%	

Account Number	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
<b>COMMUNITY CENTER RENTAL</b>									
100-1231-43700	-475,000.00	-78,570.95	-472,048.13	-356,250.00	-347,465.62	-115,798.13	-124,582.51	35.85%	
<b>Revenue</b>	<b>-475,000.00</b>	<b>-78,570.95</b>	<b>-472,048.13</b>	<b>-356,250.00</b>	<b>-347,465.62</b>	<b>-115,798.13</b>	<b>-124,582.51</b>	<b>35.85%</b>	

<b>Expense</b>									
<b>COMMUNITY CENTER RENTAL</b>									
<b>Wages and Benefits</b>									
100-1231-50001	10,600.00	1,055.46	8,728.96	7,950.00	7,959.65	778.96	769.31	9.67%	
100-1231-50002	4,650.00	384.65	3,515.15	3,487.50	3,365.49	27.65	149.66	4.45%	
100-1231-50003	10,550.00	902.58	8,248.22	7,912.50	7,638.26	335.72	609.96	7.99%	
100-1231-50100	96,500.00	7,924.00	72,413.17	72,375.00	66,710.77	38.17	5,702.40	8.55%	
100-1231-50120	52,400.00	4,828.20	40,066.57	39,300.00	19,959.02	766.57	20,107.55	100.74%	add'l staff for increased usage for programming & rentals
100-1231-50190	115,500.00	13,242.01	114,585.03	86,625.00	83,587.04	27,960.03	30,987.99	37.07%	Increased custodial shifts to cover
100-1231-55150	14,000.00	1,752.72	16,010.80	10,500.00	10,004.82	5,510.80	6,005.98	60.03%	increased rentals & activities
100-1231-55250	11,500.00	1,618.32	14,980.35	6,625.00	15,503.32	6,355.35	-522.97	-3.37%	follows payroll
100-1231-55300	30,800.00	2,481.71	22,813.56	23,100.00	24,451.61	-286.44	-1,638.05	-6.70%	
100-1231-55310	3,200.00	235.88	2,177.63	2,400.00	2,274.19	-222.37	-96.56	-4.25%	
100-1231-55320	1,200.00	85.45	777.81	900	720.62	-122.19	57.19	7.94%	
100-1231-55370	2,600.00	157.93	1,154.37	1,950.00	1,904.90	-795.63	-750.53	-39.40%	
100-1231-55400	6,680.00	1,447.74	12,828.77	5,010.00	9,003.11	7,818.77	3,825.66	42.49%	follows payroll
100-1231-55450	5,000.00	0	0	3,750.00	0	-3,750.00	0.00	0.00%	
<b>Wages and Benefits</b>	<b>365,180.00</b>	<b>36,116.65</b>	<b>318,300.39</b>	<b>273,885.00</b>	<b>253,092.80</b>	<b>44,415.39</b>	<b>65,207.59</b>	<b>25.76%</b>	

<b>Operating Expenses</b>									
100-1231-60350	750	15.55	313.02	562.5	405.96	-249.48	-92.94	-22.89%	
100-1231-60370	2,500.00	743.78	1,399.80	1,875.00	1,450.55	-475.20	-50.75	-3.50%	
100-1231-65365	5,050.00	287.38	3,793.96	3,787.50	2,736.75	6.46	1,057.21	38.63%	
100-1231-65701	51,000.00	2,780.13	37,751.83	38,250.00	35,533.43	-498.17	2,218.40	6.24%	
100-1231-65705	7,350.00	1,124.58	6,346.14	5,512.50	5,800.36	833.64	545.78	9.41%	
100-1231-65720	9,000.00	822.53	6,496.94	6,750.00	7,149.03	-253.06	-652.09	-9.12%	
100-1231-65730	300	0	200	225	0	-25.00	0.00	0.00%	
100-1231-70000	7,000.00	2,247.25	10,132.56	5,250.00	4,874.27	4,882.56	5,258.29	107.88%	up for all depts
100-1231-73320	6,500.00	592.7	5,334.30	4,875.00	4,561.20	459.30	773.10	16.95%	
100-1231-73335	800	0	230.84	600	314.88	-369.16	-83.84	-26.64%	
100-1231-73940	15,500.00	2,106.98	11,080.45	11,625.00	9,344.00	-544.55	1,736.45	18.58%	
100-1231-75350	600	61.05	296.77	450	281.79	-153.23	14.98	5.32%	
100-1231-75500	13,000.00	474.72	4,981.73	9,750.00	4,658.51	-5,068.27	23.22	0.50%	
100-1231-75515	63,500.00	2,303.90	37,106.77	47,625.00	38,687.55	-10,518.23	-1,580.78	-4.09%	
100-1231-75625	4,200.00	0	229.19	3,150.00	156.71	-2,920.81	72.48	48.25%	
<b>Major Repairs</b>	<b>4,500.00</b>	<b>3,162.86</b>	<b>11,743.17</b>	<b>3,375.00</b>	<b>7,576.53</b>	<b>8,368.17</b>	<b>4,166.84</b>	<b>54.99%</b>	Add electrical circuits \$3300, emergency non-warranty HVAC repair \$3000, replacement chair fabric - non-warranty \$3300, glass break deductible \$2000
<b>Operating Expenses</b>	<b>191,550.00</b>	<b>16,723.41</b>	<b>137,137.47</b>	<b>143,662.50</b>	<b>123,731.32</b>	<b>-6,525.03</b>	<b>13,406.15</b>	<b>10.93%</b>	

<b>Revenue Total</b>	-475,000.00	-78,570.95	-472,048.13	-356,250.00	-347,465.62	-115,798.13	-124,582.51	35.85%	
<b>Expense Total</b>	556,730.00	52,840.06	455,437.86	417,547.50	376,824.12	37,890.96	78,613.74	20.86%	\$125k rental rev increase results in \$46k improvement in bottom line. Now showing a surplus.
<b>Grand Total</b>	81,730.00	-25,730.89	-16,610.27	61,297.50	29,368.50	-77,907.77	-45,968.77	-156.58%	

School House

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number Description Expense Dept 2016 Budget 2016 Period Amt 2016 End Bal 2016 YTD Budget 2016 One Year Prior Actual 2015 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

1232

Account Number	Description	Expense	Dept	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2016 One Year Prior Actual	2015 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
	Operating Expenses												
100-1232-65701	School House Electricity			600	36.04	451.13	450	409.03	1.13	42.1	10.29%		
100-1232-65705	School House Gas			100	0	0	75	8.11	-75	-8.11	-100.00%		
100-1232-75515	SchHouse Services and Supplies			1,000.00	0	802.13	750	1,529.69	52.13	-727.56	-47.56%		
	<b>Operating Expenses</b>			<b>1,700.00</b>	<b>36.04</b>	<b>1,253.26</b>	<b>1,275.00</b>	<b>1,946.83</b>	<b>-21.74</b>	<b>-693.57</b>	<b>-35.63%</b>		
	<b>Expense Total</b>			<b>1,700.00</b>	<b>36.04</b>	<b>1,253.26</b>	<b>1,275.00</b>	<b>1,946.83</b>	<b>-21.74</b>	<b>-693.57</b>	<b>-35.63%</b>		
	<b>Grand Total</b>			<b>1,700.00</b>	<b>36.04</b>	<b>1,253.26</b>	<b>1,275.00</b>	<b>1,946.83</b>	<b>-21.74</b>	<b>-693.57</b>	<b>-35.63%</b>		

Rodgers Ranch

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number Description Dept 2016 Budget 2016 Period Amt 2016 End Bal 2016 YTD Budget 2016 One Year Prior Actual 2015 YTD Budget \$ Change \$ Change % Change % Change Comments

Account Number	Description	Dept	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2016 One Year Prior Actual	2015 YTD Budget	\$ Change	\$ Change	% Change	% Change	Comments
100-1233-43700	R Ranch Rental		0	0	-376	0	0	-376	-376	-376	100.00%	100.00%	DVC class rental fees
<b>1233</b>	<b>Revenue</b>		<b>0</b>	<b>0</b>	<b>-376</b>	<b>0</b>	<b>0</b>	<b>-376</b>	<b>-376</b>	<b>-376</b>	<b>100.00%</b>	<b>100.00%</b>	

Expense Dept	Operating Expenses	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2016 One Year Prior Actual	2015 YTD Budget	\$ Change	\$ Change	% Change	% Change	Comments
100-1233-65701	R Ranch Gas & Electric	320	60.19	325.34	240	211.87	85.34	113.47	113.47	53.56%	53.56%	
100-1233-65705	R Ranch Water Expense	1,700.00	221.27	3,161.74	1,275.00	1,381.60	186.74	1780.14	1780.14	128.85%	128.85%	
100-1233-75515	R Ranch Services & Supplies	650	0	1,075.00	487.5	0	587.5	1075	1075	100.00%	100.00%	
100-1233-75750	R Ranch Major Repairs	4,000.00	0	0	3,000.00	0	-3000	0	0	0.00%	0.00%	
	<b>Operating Expenses</b>	<b>6,670.00</b>	<b>281.46</b>	<b>4,562.08</b>	<b>5,002.50</b>	<b>1,593.47</b>	<b>-440.42</b>	<b>2968.61</b>	<b>2968.61</b>	<b>186.30%</b>	<b>186.30%</b>	

Revenue Total		0	0	-376	0	0	-376	-376	-376	100.00%	100.00%	
Expense Total		6,670.00	281.46	4,562.08	5,002.50	1,593.47	-440.42	2968.61	2968.61	186.30%	186.30%	
<b>Grand Total</b>		<b>6,670.00</b>	<b>281.46</b>	<b>4,186.08</b>	<b>5,002.50</b>	<b>1,593.47</b>	<b>-816.42</b>	<b>2592.61</b>	<b>2592.61</b>	<b>162.70%</b>	<b>162.70%</b>	

Adult Activities

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number  
1240

2016 Budget 2016 Period Amt 2016 End Bal 2016 YTD Budget One Year Prior Actual 2015 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

Description  
ADULT ACTIVITIES

Account Number	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	One Year Prior Actual	2015 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1240-44100	-120,000.00	-10,973.13	-83,245.89	-90,000.00	-81,698.33	-81,698.33	6,754.31	-1,547.36	1.89%	
100-1240-44200	-70,000.00	0	-56,440.86	-52,500.00	-58,254.82	-58,254.82	-3,940.86	1,813.96	-3.11%	
<b>Revenue</b>	<b>-190,000.00</b>	<b>-10,973.13</b>	<b>-139,686.55</b>	<b>-142,500.00</b>	<b>-139,953.15</b>	<b>-139,953.15</b>	<b>2,813.45</b>	<b>266.60</b>	<b>-0.19%</b>	

Expense

ADULT ACTIVITIES

Wages and Benefits

100-1240-50001	8,000.00	753.96	6,235.42	6,000.00	5,685.78	5,685.78	235.42	549.64	9.67%	
100-1240-50002	3,600.00	274.75	2,510.81	2,700.00	2,403.90	2,403.90	-189.19	106.91	4.45%	
100-1240-50003	7,350.00	644.71	5,891.59	5,512.50	5,455.95	5,455.95	379.09	435.64	7.98%	
100-1240-50150	39,000.00	6,211.70	28,649.85	29,250.00	24,728.39	24,728.39	-600.15	3,921.48	15.86%	
100-1240-50160	32,000.00	0	28,022.36	24,000.00	25,775.28	25,775.28	4,022.36	2,247.08	8.72%	rev up \$1500
100-1240-55150	2,350.00	216.98	1,894.86	1,762.50	1,771.47	1,771.47	132.36	123.39	6.97%	
100-1240-55250	1,600.00	134.63	1,211.66	1,200.00	1,996.51	1,996.51	11.66	-784.85	-39.31%	
100-1240-55300	4,000.00	319.19	2,987.83	3,000.00	3,459.86	3,459.86	-12.17	-472.03	-13.64%	
100-1240-55310	400	28.12	259.65	300	271.2	271.2	-40.35	-11.55	-4.26%	
100-1240-55320	140	11.8	105.2	105	102.12	102.12	0.20	3.08	3.02%	
100-1240-55370	1,780.00	155.3	1,576.04	1,335.00	1,417.69	1,417.69	241.04	158.35	11.17%	
100-1240-55400	2,200.00	145.94	1,342.21	1,850.00	1,133.55	1,133.55	-307.79	208.66	18.41%	
100-1240-55450	1,200.00	0	0	900	0	0	-900.00	0.00	0.00%	
<b>Wages and Benefits</b>	<b>103,620.00</b>	<b>8,897.08</b>	<b>80,687.48</b>	<b>77,715.00</b>	<b>74,201.70</b>	<b>74,201.70</b>	<b>2,972.48</b>	<b>6,485.78</b>	<b>8.74%</b>	

Operating Expenses

100-1240-60350	200	0	0	150	0	0	-150.00	0.00	0.00%	
100-1240-60370	750	0	0	562.5	0	0	-562.50	0.00	0.00%	
100-1240-65365	200	0	0	150	0	0	-150.00	0.00	0.00%	
100-1240-70000	5,000.00	1,605.18	7,237.54	3,750.00	3,481.62	3,481.62	3,487.54	3,755.92	107.88%	up for all depts
100-1240-73320	4,600.00	423.35	3,810.15	3,450.00	3,258.00	3,258.00	360.15	552.15	16.95%	
100-1240-73340	8,800.00	2,821.14	7,914.61	6,800.00	6,874.29	6,874.29	1,314.61	1,240.32	18.58%	up for all depts
100-1240-73410	11,000.00	0	0	8,250.00	7,612.50	7,612.50	-8,250.00	-7,612.50	-100.00%	Have not been billed for Summer Camp 2015
100-1240-75350	400	43.61	211.98	300	201.28	201.28	-88.02	10.70	5.32%	
100-1240-75620	8,000.00	308	2,635.48	6,000.00	2,106.20	2,106.20	-3,364.52	529.28	25.13%	
100-1240-75625	2,000.00	0	0	1,500.00	604.42	604.42	-1,500.00	-604.42	-100.00%	
100-1240-75660	12,000.00	0	10,283.97	9,000.00	9,996.76	9,996.76	1,283.97	287.21	2.87%	
<b>Operating Expenses</b>	<b>52,950.00</b>	<b>5,201.28</b>	<b>32,093.73</b>	<b>39,712.50</b>	<b>33,935.07</b>	<b>33,935.07</b>	<b>-7,618.77</b>	<b>-1,841.34</b>	<b>-5.43%</b>	

Revenue Total	-190,000.00	-10,973.13	-139,686.55	-142,500.00	-139,953.15	-139,953.15	2,813.45	266.60	-0.19%	
Expense Total	156,570.00	14,098.36	112,781.21	117,427.50	108,136.77	108,136.77	-4,646.29	4,644.44	4.29%	\$5k decline in surplus will increase when MDUSD bills for Summer Camp
Grand Total	-33,430.00	3,125.23	-26,905.34	-25,072.50	-31,816.38	-31,816.38	-1,832.84	4,911.04	-15.44%	

Account Number Description 2016 Budget 2016 Period Amt 2016 End Bal 2016 YTD Budget 2015 One Year Prior Actual YTD Budget \$ Change Prior Year % Change Prior Year Comments

1250 ATHLETICS

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1250-45050	Revenue									
100-1250-45150	Athletics-Youth Sports	-32,000.00	150	-19,922.38	-24,000.00	-25,857.00	4,077.62	5,934.62	-22.95%	We graduated out a large class of 8th graders last year
100-1250-45200	Athletics-Recreation Gen	-150,000.00	-22,403.74	-121,178.89	-112,500.00	-120,514.05	-8,678.89	-664.84	0.55%	
100-1250-45250	Athletics-Softball	-141,000.00	-57,488.30	-146,657.00	-105,750.00	-135,965.00	-40,907.00	-10,692.00	7.86%	We had 10 more teams in fall 2015
100-1250-45300	Athletics-Basketball	-64,000.00	-7,382.50	-51,826.52	-48,000.00	-47,532.00	-3,826.52	-4,294.52	9.04%	
100-1250-45350	Athletics-Drop-in Sport	-18,000.00	-2,518.00	-14,273.00	-13,500.00	-12,391.00	-773.00	-1,882.00	15.19%	
100-1250-45360	Athletics-Rec Facility U	-62,000.00	-7,748.33	-46,793.36	-46,500.00	-36,963.24	-293.36	-9,830.12	26.59%	
100-1250-45360	Athletics-Field Use	-69,000.00	0	-37,280.00	-51,750.00	-38,600.00	14,470.00	1,320.00	-3.42%	\$35k paid by PHBA in Apr
100-1250-45500	Athletics-Athl& Fitness	-18,000.00	-2,476.33	-21,215.38	-13,500.00	-13,910.03	-7,715.38	-7,305.35	52.52%	Good tennis turn out this year
100-1250-45600	Athletics- Bus rental	-1,000.00	0	0	-750	-175	750.00	175.00	-100.00%	
	<b>Revenue</b>	<b>-555,000.00</b>	<b>-99,867.20</b>	<b>-459,146.53</b>	<b>-416,250.00</b>	<b>-431,907.32</b>	<b>-42,896.53</b>	<b>-27,239.21</b>	<b>6.31%</b>	

1250 ATHLETICS

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1250-50000	Expense									
100-1250-50000	ATHLETICS									
100-1250-50000	Wages and Benefits									
100-1250-50001	Athletics-Salary General Manag	14,320.00	1,357.11	11,223.66	10,740.00	10,234.26	483.66	989.40	9.67%	
100-1250-50002	Athletics-Salary Office Staff	6,200.00	494.56	4,519.51	4,650.00	4,327.01	-130.49	192.50	4.45%	
100-1250-50003	Athletics-Salary Accounting St	14,020.00	1,160.45	10,604.78	10,515.00	9,820.67	89.78	784.11	7.98%	
100-1250-50010	Athletics-Salary Supervisors	89,520.00	7,554.00	66,828.23	67,140.00	62,156.58	311.77	4,671.65	7.52%	
100-1250-50015	Athletics-Rec Co-Ordinators	40,500.00	3,250.00	29,250.00	30,375.00	28,789.15	-1,125.00	460.85	1.60%	
100-1250-50050	Salary Youth Sports	3,000.00	0	1,010.00	2,250.00	1,554.00	-1,240.00	-544.00	-35.01%	
100-1250-50200	Salaries Adult Sports	32,000.00	3,949.82	32,392.04	24,000.00	20,672.61	8,392.04	11,719.43	56.69%	Extra 9k to have bathrooms locked up 365 days
100-1250-50300	Athletics-Salaries Drop-In	1,200.00	0	470	900	380	-430.00	90.00	23.68%	
100-1250-50500	Salaries Athletics	13,000.00	197.4	7,098.20	9,750.00	7,712.64	-2,651.80	-614.44	-7.97%	
100-1250-55150	Employer FICA/Medicare	12,000.00	1,078.11	9,402.53	9,000.00	8,800.94	402.53	601.59	6.84%	
100-1250-55250	PERS- Employer Share	14,000.00	1,162.01	10,274.56	10,500.00	17,057.06	-225.44	-6,782.50	-39.76%	
100-1250-55300	Kaiser - Employer Share	31,320.00	2,575.83	24,004.43	23,490.00	27,089.05	514.43	-3,084.62	-11.39%	new fee in Non-Rec
100-1250-55310	Delta Dental - Empr Share	3,800.00	297.99	2,750.75	2,850.00	2,873.03	-99.25	-122.28	-4.26%	
100-1250-55320	Life & Ltd Ins - Empr Shr	1,350.00	120.26	1,065.02	1,012.50	1,020.25	52.52	44.77	4.39%	
100-1250-55370	PARS District Share	1,000.00	103.69	1,068.46	750	799.88	318.46	288.58	33.58%	
100-1250-55400	Workers Compensation	5,000.00	340.02	3,126.89	3,750.00	3,078.61	-623.11	48.28	1.57%	
100-1250-55450	Unemployment Insurance	1,000.00	0	470	750	386	-280.00	84.00	21.76%	
	<b>Wages and Benefits</b>	<b>283,230.00</b>	<b>23,641.25</b>	<b>215,559.06</b>	<b>212,422.50</b>	<b>206,751.74</b>	<b>3,136.56</b>	<b>8,807.32</b>	<b>4.26%</b>	

Operating Expenses

100-1250-60350	Mileage	1,500.00	13.5	253.62	1,125.00	339.4	-871.38	-85.78	-25.27%	
100-1250-60370	Staff Training	1,000.00	0	625	750	165	-125.00	460.00	278.79%	CSDA conference
100-1250-65365	Telephone	2,100.00	140.32	1,193.69	1,575.00	1,167.85	-381.31	25.84	2.21%	
100-1250-70000	Professional Services	7,500.00	2,889.32	13,027.57	5,625.00	6,266.92	7,402.57	6,760.65	107.88%	up for all dept
100-1250-73320	Insurance	8,200.00	762.04	6,858.36	6,150.00	5,864.40	708.36	993.96	16.95%	
100-1250-73335	Memberships	300	0	150	225	0	-75.00	150.00	0.00%	
100-1250-73340	Administrative Fees	11,000.00	2,708.99	14,246.30	8,250.00	12,013.71	5,996.30	2,232.59	18.58%	up for all dept
100-1250-73410	Use of Premise	35,000.00	16,576.66	24,595.16	26,250.00	24,570.00	-1,654.84	25.16	0.10%	
100-1250-75050	Youth Sports Supplies	10,000.00	0	5,586.49	7,500.00	7,999.51	-1,913.51	-2,413.02	-30.16%	Lower youth sports numbers
100-1250-75350	Postage	1,000.00	78.5	381.56	750	362.3	-368.44	19.26	5.32%	
100-1250-75620	Rec General Supplies	60,000.00	7,235.43	56,130.21	45,000.00	46,017.94	11,130.21	10,112.27	21.97%	Paid for bocce prep summer and fall 2015, extra 10k expense
100-1250-75622	Contract Officials	40,500.00	1,803.00	30,482.00	30,375.00	37,650.00	107.00	-7,168.00	-19.04%	
100-1250-75625	Publicity	500	0	33.98	375	194.12	-341.02	-160.14	-82.50%	
100-1250-75628	Bus Expenses	2,000.00	0	3,657.41	1,500.00	1,428.39	2,157.41	2,229.02	156.05%	Bus is 26 years old, has issues
100-1250-75670	Athletic Supplies	1,200.00	0	3,636.42	900	0	2,736.42	3,636.42	100.00%	Tennis Numbers are up
	<b>Operating Expenses</b>	<b>181,800.00</b>	<b>32,207.76</b>	<b>160,857.77</b>	<b>136,350.00</b>	<b>144,039.54</b>	<b>24,507.77</b>	<b>16,818.23</b>	<b>11.68%</b>	
Revenue Total		-555,000.00	-99,867.20	-459,146.53	-416,250.00	-431,907.32	-42,896.53	-27,239.21	6.31%	
Expense Total		465,030.00	55,849.01	376,416.83	348,772.50	350,791.28	27,644.33	25,625.55	7.31%	
Grand Total		-89,970.00	-44,018.19	-82,729.70	-67,477.50	-81,116.04	-15,252.20	-1,613.66	1.99%	small \$2k improvement 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
100-1255-43700	Teen Center Rentals	-53,550.00	-6,071.36	-45,145.41	-40,162.50	-45,100.91	-4,982.91	-44.50	0.10%	
100-1255-45100	Teen Activities	-165,000.00	-18,756.35	-195,409.29	-123,750.00	-141,271.92	-71,659.29	-54,137.37	38.32%	increased enrollment by 29 families over prior year
100-1255-45150	Teen ASP Revenue	0	101	-36	0	0	-36.00	-36.00	100.00%	
100-1255-45200	Teen Center Snack Shack	-19,600.00	-2,143.75	-18,808.80	-14,700.00	-14,718.50	-4,108.80	-4,090.30	27.79%	
100-1255-45450	Teen Special Events	-10,000.00	-2,962.50	-7,235.56	-7,500.00	-6,166.45	264.44	-1,069.11	17.34%	
	<b>Revenue</b>	<b>-248,150.00</b>	<b>-29,832.96</b>	<b>-266,635.06</b>	<b>-186,112.50</b>	<b>-207,257.78</b>	<b>-80,522.56</b>	<b>-59,377.28</b>	<b>28.65%</b>	

**Expense**

**TEENS**

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
100-1255-50001	Teens-Salary General Manager	3,150.00	301.58	2,494.15	2,362.50	2,274.26	131.65	219.89	9.67%	
100-1255-50002	Teens- Salary Office Staff	1,330.00	109.9	1,004.31	997.5	961.55	6.81	42.76	4.45%	
100-1255-50003	Teens Salary Accounting Staff	3,100.00	257.88	2,356.60	2,325.00	2,182.39	31.60	174.21	7.98%	
100-1255-50015	Teens- Salary Supervisor	74,800.00	6,291.00	57,490.05	56,100.00	52,415.45	1,390.05	5,074.60	9.68%	
100-1255-50100	Teens-Salary Coordinator	17,650.00	4,972.22	13,011.77	13,237.50	0	-225.73	13,011.77	100.00%	
100-1255-50120	Teens- Salary Teen Center Staff	58,470.00	-9,797.73	25,324.09	43,852.50	53,728.43	-18,528.41	-28,404.34	-52.87%	now charged to ASP staff below
100-1255-50130	Teen ASP Salaries	0	11,472.97	27,286.69	0	0	27,286.69	27,286.69	100.00%	Additional custodial shifts to cover increased use of facility
100-1255-50190	Teens-Salary Custodial PTime	18,450.00	1,768.56	14,933.59	13,837.50	11,912.14	1,096.09	3,021.45	25.36%	
100-1255-50195	TC Building Attendant	6,800.00	1,067.09	5,690.41	5,100.00	4,138.22	590.41	1,552.19	37.51%	
100-1255-55150	Teens-Employer FICA/Medicare	10,530.00	738.43	6,566.04	7,897.50	6,123.90	-1,331.46	442.14	7.22%	
100-1255-55250	Teens-PERS -Employer Share	7,500.00	693.88	6,189.14	5,625.00	10,048.08	564.14	-3,858.94	-38.40%	annual fee in Non-Rec
100-1255-55300	Teens-Health Coverage	13,900.00	656.25	6,854.14	10,425.00	12,157.20	-3,570.86	-5,303.06	-43.62%	
100-1255-55310	Teens-Dental Coverage	1,510.00	121.05	1,117.40	1,132.50	1,167.24	-15.10	-49.84	-4.27%	
100-1255-55320	Teens- Life & LTD Insur	750	60.33	550.74	562.5	506.23	-11.76	44.51	8.79%	
100-1255-55370	FICA Alternative PARS	1,970.00	196.11	1,962.31	1,477.50	1,410.37	484.81	551.94	39.13%	follows PT payroll increase
100-1255-55400	Teens-Workers Compensation	4,400.00	534.42	4,553.56	3,300.00	3,735.68	1,253.56	817.88	21.89%	follows payroll
	<b>Wages and Benefits</b>	<b>224,310.00</b>	<b>19,443.94</b>	<b>177,384.99</b>	<b>168,232.50</b>	<b>162,761.14</b>	<b>9,152.49</b>	<b>14,623.85</b>	<b>8.98%</b>	

**Operating Expenses**

100-1255-60350	Mileage Reimbursement	200	0	125.94	150	80.52	-24.06	45.42	56.41%	
100-1255-60370	Staff Training	1,000.00	462.04	1,230.62	750	266.39	480.62	964.23	361.96%	
100-1255-65365	Telephone expense	1,380.00	65.13	805.25	1,035.00	658.43	-229.75	146.82	22.30%	
100-1255-65701	Electricity	14,700.00	1,016.79	11,127.54	11,025.00	10,600.51	1,025.00	527.03	4.97%	
100-1255-65705	Gas expense	2,900.00	187.9	1,854.48	2,175.00	1,785.59	-320.52	68.89	3.86%	
100-1255-65720	Disposal Fees	1,600.00	137.23	1,355.62	1,209.00	1,192.73	155.62	162.89	13.66%	
100-1255-70000	Professional Fees	1,550.00	642.08	2,895.02	1,162.50	1,392.65	1,732.52	1,502.37	107.88%	up in all depts
100-1255-73320	Insurance Expense	1,650.00	169.34	1,524.06	1,237.50	1,303.20	286.56	220.86	16.95%	
100-1255-73335	Memberships	200	55	285.83	150	275	135.83	10.83	3.94%	
100-1255-73340	Administrative Expenses	2,500.00	602.00	3,165.84	1,875.00	2,669.71	1,290.84	496.13	18.58%	
100-1255-75350	Postage Expense	200	17.44	84.79	150	80.51	-65.21	4.28	5.32%	
100-1255-75500	Office Supplies	1,200.00	0	316.81	900	775.77	-583.19	-458.96	-59.16%	
100-1255-75515	Services & Supplies	12,750.00	1,200.47	9,890.67	9,562.50	10,640.95	328.17	-750.28	-7.05%	snack shack sales up \$4k exps down \$3k??
100-1255-75620	Snack Shack Supplies	14,500.00	0	9,620.53	10,875.00	12,860.98	-1,254.47	-3,240.45	-25.20%	
100-1255-75625	Teen Publicity	2,500.00	56	456.38	1,875.00	989.05	-1,418.62	-532.67	-53.86%	
100-1255-75626	Teen Supplies	41,900.00	165	39,602.94	31,425.00	39,412.28	8,177.94	190.66	0.48%	
100-1255-75627	Teen Website Expenses	50	0	0	37.5	35.97	-37.50	-35.97	-100.00%	
100-1255-75630	Teens-Special Event Expenses	1,800.00	441.19	1,381.70	1,350.00	245.88	31.70	1,135.82	461.94%	
100-1255-75635	Teen ASP Supplies	0	167.7	445.91	0	0	445.91	445.91	100.00%	
100-1255-75750	Major Repairs	2,000.00	0	6,410.58	1,500.00	0	4,910.58	6,410.58	0.00%	Pay previous and current invoices from Mity Lite for chairs & tables
	<b>Operating Expenses</b>	<b>104,580.00</b>	<b>5,385.31</b>	<b>92,580.51</b>	<b>78,435.00</b>	<b>85,266.12</b>	<b>14,145.51</b>	<b>7,314.39</b>	<b>8.58%</b>	

**Revenue Total**

**Expense Total**

**Grand Total**

	Revenue Total	-248,150.00	-29,832.96	-266,635.06	-186,112.50	-207,257.78	-80,522.56	-59,377.28	28.65%	
	Expense Total	328,990.00	24,829.25	269,965.50	246,667.50	248,027.26	23,298.00	21,998.24	8.85%	
	Grand Total	80,740.00	-5,003.71	3,330.44	60,555.00	40,769.48	-57,224.56	-37,439.04	-91.83%	Growth in ASP enrollment results in \$37 reduction in deficit

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2016 One Year Prior Actual	2015 \$ Change YTD Budget	2015 \$ Change Prior Year	% Change Prior Year	Comments
<b>PRE-SCHOOL YOUTH Revenue</b>										
100-1260-46100	Preschool-Elementary	-40,700.00	-1,534.54	-37,505.79	-30,525.00	-29,642.52	-6,980.79	-7,863.27	26.53%	Specialty camps did well last summer.
100-1260-46150	Preschool- Special Events	0	0	0	0	78.1	0.00	-78.10	-100.00%	Additional Tiny Tot days added currently full.
100-1260-46250	Preschool- Preschool Classes	-112,000.00	-12,911.69	-110,592.02	-84,000.00	-94,027.63	-26,592.02	-16,564.39	17.62%	
100-1260-46280	Preschool- Priority Preschool	-350,000.00	-40,146.14	-262,893.49	-262,500.00	-259,402.34	-383.49	-3,481.15	1.34%	
100-1260-46300	Priority Parent Revenue	0	-1,651.22	-4,349.04	0	-8,366.31	-4,349.04	4,017.27	-48.02%	PP exps below
	<b>Revenue</b>	<b>-502,700.00</b>	<b>-56,243.59</b>	<b>-415,330.34</b>	<b>-377,025.00</b>	<b>-391,360.70</b>	<b>-38,305.34</b>	<b>-23,969.64</b>	<b>6.12%</b>	
<b>Expense</b>										
<b>PRE-SCHOOL YOUTH Wages and Benefits</b>										
100-1260-50001	PreSch-Salary General Manager	5,620.00	527.77	4,364.79	4,215.00	3,979.96	149.79	384.83	9.67%	
100-1260-50002	PreSch-Salary Office Staff	2,400.00	192.33	1,757.57	1,800.00	1,682.74	-42.43	74.83	4.45%	
100-1260-50003	PreSch-Salary Accounting Staff	5,550.00	451.3	4,124.18	4,162.50	3,819.14	-38.32	305.04	7.99%	
100-1260-50050	PreSch-Salary Supervisor	26,900.00	2,280.49	20,042.04	20,175.00	18,559.72	-132.96	1,482.32	7.99%	
100-1260-50100	PreSch-Salary Elementary Progr	6,000.00	1,026.22	5,151.56	4,500.00	4,981.56	651.56	170.00	3.41%	Rev up \$16k
100-1260-50250	Salaries Preschool	44,700.00	4,504.87	30,922.82	33,525.00	24,630.46	-2,602.38	6,292.16	25.55%	
100-1260-50260	Salaries Priority Ps	122,850.00	12,959.18	92,161.24	92,137.50	90,712.35	23.74	1,448.89	1.60%	
100-1260-50150	Employer FICA/Medicare	12,000.00	1,197.87	8,764.49	9,000.00	8,603.54	-235.51	160.95	1.87%	
100-1260-50250	PERS- Employer Share	10,000.00	1,106.81	8,132.68	7,500.00	13,648.90	632.68	-5,516.22	-40.42%	new one time fee in Non-Rec
100-1260-50300	Kaiser - Employer Share	3,600.00	239.46	2,107.48	2,700.00	2,421.81	-592.52	-314.33	-12.98%	
100-1260-50310	Delta Dental - Empr Share	1,250.00	93.4	862.08	937.5	900.3	-75.42	-38.22	-4.25%	
100-1260-50320	Life & Ltd Ins - Empr Shr	500	29.71	265.68	375	258.42	-109.32	7.26	2.81%	
100-1260-50370	PARS District Share	1,550.00	190.36	1,351.91	1,162.50	1,098.79	189.41	253.12	23.04%	
100-1260-50400	Workers Compensation	4,600.00	438.55	3,201.33	3,450.00	2,665.40	-248.67	535.93	20.1%	
100-1260-50450	Unemployment Insurance	1,000.00	0	0	750	0	-750.00	0.00	0.00%	
	<b>Wages and Benefits</b>	<b>248,520.00</b>	<b>25,238.32</b>	<b>183,209.65</b>	<b>186,390.00</b>	<b>177,963.09</b>	<b>-3,180.35</b>	<b>5,246.56</b>	<b>2.95%</b>	
<b>Operating Expenses</b>										
100-1260-60350	Mileage	350	0	13.8	262.5	97.13	-248.70	-83.33	-85.79%	
100-1260-60370	Staff Training	700	278	428	525	246	-97.00	182.00	73.98%	
100-1260-70000	Professional Services	3,300.00	1,123.63	5,066.28	2,475.00	2,437.14	2,591.28	2,629.14	107.88%	up for all Depts
100-1260-73920	Insurance	3,200.00	296.35	2,687.15	2,400.00	2,280.64	267.15	386.51	16.95%	
100-1260-73935	Memberships	450	0	399	337.5	55	61.50	344.00	625.45%	
100-1260-73940	Administrative Fees	7,400.00	1,053.50	5,540.23	5,550.00	4,672.00	-9.77	868.23	18.58%	
100-1260-75100	Elementary Supplies	22,300.00	334.8	16,802.51	16,725.00	12,315.61	77.51	4,486.90	36.43%	rev up \$8k
100-1260-75155	Holiday Festival Supplies	0	0	0	0	95.34	0.00	-95.34	-100.00%	
100-1260-75225	Licence Fees	400	0	0	300	32	-300.00	-32.00	-100.00%	
100-1260-75250	Preschool Supplies	29,000.00	3,096.35	22,191.22	21,750.00	19,931.98	441.22	2,259.24	11.33%	Rev up \$16k
100-1260-75280	Priority Ps Supplies	13,000.00	877.55	6,956.54	9,750.00	8,287.89	-2,793.46	-1,331.35	-16.06%	supplies will come in under budget
100-1260-75300	Priority Parent Expenses	0	695	2,361.72	0	4,014.22	2,361.72	-1,652.50	-41.17%	
100-1260-75950	Postage	350	30.53	148.39	262.5	140.89	-114.11	7.50	5.32%	
100-1260-75520	Site Prep	2,000.00	0	0	1,500.00	0	-1,500.00	0.00	0.00%	
100-1260-75625	Publicity	3,000.00	229.47	698.92	2,250.00	965.59	-1,551.08	-266.67	-27.62%	
	<b>Operating Expenses</b>	<b>85,450.00</b>	<b>8,015.18</b>	<b>63,273.76</b>	<b>64,087.50</b>	<b>55,571.43</b>	<b>-813.74</b>	<b>7,702.33</b>	<b>13.86%</b>	
<b>Revenue Total</b>										
		-502,700.00	-56,243.59	-415,330.34	-377,025.00	-391,360.70	-38,305.34	-23,969.64	6.12%	
<b>Expense Total</b>										
		333,970.00	33,259.50	246,483.41	250,477.50	233,534.52	-3,994.09	12,948.69	5.54%	\$24k revenue increase with \$13k exp increase boosted surplus \$11k higher than last year
<b>Grand Total</b>		-168,730.00	-22,990.09	-168,846.93	-126,547.50	-157,826.18	-42,299.43	-11,020.75	6.98%	

Special Events

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	YTD Budget	\$ Change	\$ Change	%\$ Change	Comments
1265	Budget	Period Amt	End Bal	YTD Budget	One Year Prior Actual	YTD Budget	YTD Budget	Prior Year	Prior Year	
100-1265-46150	-50,000.00	-4,131.10	-25,636.06	-37,500.00	-11,019.26	11,863.94	-14,616.80	132.65%	132.65%	NYE was in Non-Rec last year
100-1265-46155	-5,000.00	0	-8,531.06	-3,750.00	-5,338.00	-4,781.06	-3,193.06	59.82%	59.82%	
100-1265-46160	-48,000.00	-3,090.00	-43,417.73	-36,000.00	-42,685.38	-7,417.73	-732.35	1.72%	1.72%	
100-1265-46170	-115,000.00	-3,033.07	-29,211.96	-86,250.00	0	57,038.04	-29,211.96	100.00%	100.00%	WW&S shown in Non-Rec last year
<b>Revenue</b>	<b>-218,000.00</b>	<b>-10,254.17</b>	<b>-106,796.81</b>	<b>-163,500.00</b>	<b>-59,042.64</b>	<b>56,703.19</b>	<b>-47,754.17</b>	<b>80.88%</b>	<b>80.88%</b>	

Expense Dept	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	YTD Budget	\$ Change	\$ Change	%\$ Change	Comments
1265	Budget	Period Amt	End Bal	YTD Budget	One Year Prior Actual	YTD Budget	YTD Budget	Prior Year	Prior Year	
<b>Wages and Benefits</b>	<b>2,250.00</b>	<b>226.19</b>	<b>1,870.65</b>	<b>1,887.50</b>	<b>1,705.74</b>	<b>183.15</b>	<b>164.91</b>	<b>9.67%</b>	<b>9.67%</b>	
100-1265-50001	990	82.42	753.2	742.5	721.17	10.70	32.03	4.44%	4.44%	
100-1265-50003	2,330.00	193.42	1,787.52	1,747.50	1,636.77	20.02	130.75	7.99%	7.99%	
100-1265-50050	8,390.00	699	6,387.80	6,292.50	5,823.97	95.30	563.83	9.68%	9.68%	
100-1265-50100	47,000.00	4,207.00	23,326.00	35,250.00	0	-11,924.00	23,326.00	100.00%	100.00%	new position in 2016
100-1265-50150	1,500.00	70.63	1,089.10	1,125.00	284.05	-35.90	805.05	283.42%	283.42%	
100-1265-55150	2,880.00	414.98	2,573.96	2,160.00	711.36	413.96	1,862.60	261.84%	261.84%	
100-1265-55250	3,450.00	367.24	2,383.69	2,587.50	1,478.87	-203.81	904.82	61.18%	61.18%	
100-1265-55300	6,000.00	154.48	1,584.27	4,500.00	2,016.40	-2,935.73	-452.13	-22.42%	-22.42%	
100-1265-55310	260	20.64	190.47	195	198.9	-4.53	-8.43	-4.24%	-4.24%	
100-1265-55320	460	50.03	280.77	345	80.67	-64.23	200.10	248.05%	248.05%	
100-1265-55370	70	0	17.14	52.5	6.48	-35.36	10.66	164.51%	164.51%	
100-1265-55400	1,380.00	106.67	719.83	1,035.00	141.4	-315.17	578.43	409.07%	409.07%	
<b>Wages and Benefits</b>	<b>76,960.00</b>	<b>6,592.70</b>	<b>42,924.40</b>	<b>57,720.00</b>	<b>14,805.78</b>	<b>-14,795.60</b>	<b>28,118.62</b>	<b>189.92%</b>	<b>189.92%</b>	

Operating Expenses	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	YTD Budget	\$ Change	\$ Change	%\$ Change	Comments
1265	Budget	Period Amt	End Bal	YTD Budget	One Year Prior Actual	YTD Budget	YTD Budget	Prior Year	Prior Year	
<b>Operating Expenses</b>	<b>300</b>	<b>15.12</b>	<b>125.81</b>	<b>225</b>	<b>0</b>	<b>-99.19</b>	<b>125.81</b>	<b>100.00%</b>	<b>100.00%</b>	
100-1265-60350	1,500.00	481.01	2,171.26	1,125.00	1,044.49	1,046.26	1,126.77	107.88%	107.88%	
100-1265-70000	1,350.00	127.01	1,143.09	1,012.50	977.44	130.59	165.65	16.95%	16.95%	
100-1265-73320	3,500.00	451.5	2,374.38	2,625.00	2,002.29	-250.62	372.09	18.58%	18.58%	
100-1265-73340	26,000.00	6,943.79	23,327.39	19,500.00	10,215.57	3,827.39	13,111.82	128.35%	128.35%	special event rev up \$14.6k
100-1265-75150	4,000.00	0	9,927.38	3,000.00	6,244.85	6,927.38	3,692.53	58.97%	58.97%	
100-1265-75155	39,000.00	0	30,359.83	29,250.00	35,536.90	1,109.83	-5,177.07	-14.57%	-14.57%	
100-1265-75160	53,000.00	329.91	15,085.12	39,750.00	0	-24,664.88	15,085.12	100.00%	100.00%	WW&S shown in Non-Rec last year
100-1265-75170	200	13.08	63.59	150	60.38	-86.41	3.21	5.32%	5.32%	
100-1265-75350	3,500.00	348	818.24	2,625.00	865.18	-1,806.76	-46.92	-5.42%	-5.42%	
100-1265-75625	<b>132,350.00</b>	<b>8,709.42</b>	<b>85,396.09</b>	<b>99,262.50</b>	<b>56,947.08</b>	<b>-13,866.41</b>	<b>28,449.01</b>	<b>49.96%</b>	<b>49.96%</b>	

Revenue Total	-218,000.00	-10,254.17	-106,796.81	-163,500.00	-59,042.64	56,703.19	-47,754.17	80.88%	80.88%	
Expense Total	209,310.00	15,302.12	128,320.49	156,982.50	71,752.86	-28,662.01	56,567.63	78.84%	78.84%	\$23k increase in deficit when adjusted for WW&S activity shown in another dept last year
<b>Grand Total</b>	<b>-8,690.00</b>	<b>5,047.95</b>	<b>21,523.68</b>	<b>-6,517.50</b>	<b>12,710.22</b>	<b>28,041.18</b>	<b>8,813.46</b>	<b>69.34%</b>	<b>69.34%</b>	

Child Care

Period 09 - 09  
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
100-1270-47100	Child Care Revenue	-313,000.00	-37,571.70	-313,210.96	-234,750.00	-206,941.22	-78,460.96	-106,269.74	51.35%	Enrollment numbers are up and the kindergarten program is full.
		<b>-313,000.00</b>	<b>-37,571.70</b>	<b>-313,210.96</b>	<b>-234,750.00</b>	<b>-206,941.22</b>	<b>-78,460.96</b>	<b>-106,269.74</b>	<b>51.35%</b>	
<b>1270</b>	<b>Expense CHILD CARE</b>									
	<b>Wages and Benefits</b>									
100-1270-50001	Child-Salary General Manager	4,450.00	452.38	3,741.30	3,337.50	3,411.43	403.80	329.87	9.67%	
100-1270-50002	Child-Salary Office Staff	1,970.00	164.85	1,506.53	1,477.50	1,442.36	29.03	64.17	4.45%	
100-1270-50003	Child-Salary Accounting Staff	4,500.00	386.8	3,594.89	3,375.00	3,273.54	199.89	261.35	7.98%	
100-1270-50100	Child Care Director	66,000.00	3,105.60	21,180.73	49,500.00	43,094.00	-28,319.27	-21,913.27	-50.85%	position open for parts of current year
100-1270-50110	Childcare Staff Full-Time	26,900.00	2,280.51	20,042.14	20,175.00	18,559.78	-132.86	1,482.36	7.99%	
100-1270-50120	Childcare Staff Part-Time	74,600.00	3,823.23	59,394.14	55,950.00	61,536.16	3,444.14	-2,142.02	-3.48%	
										one or more custodians who clean KS are in the group that was promoted to PT-B.
100-1270-50190	Child-Custodial Part Time Staf	5,030.00	394.32	3,448.67	3,772.50	1,785.69	-323.83	1,662.98	93.13%	
100-1270-55150	Employer FICA/Medicare	11,000.00	549.66	5,687.76	8,250.00	7,134.84	-2,562.24	-1,447.08	-20.28%	
100-1270-55250	PER'S - Employer Share	9,500.00	491.22	8,833.40	7,125.00	8,947.95	-2,291.60	-4,114.55	-45.98%	new fee in Non-rec dept
100-1270-55300	Kaiser - Employer Share	9,800.00	460.5	6,038.51	7,350.00	8,071.81	-1,311.49	-2,033.30	-25.19%	
100-1270-55310	Delta Dental - Empr Share	1,600.00	90.55	836.06	1,200.00	873.22	-363.94	-37.16	-4.26%	
100-1270-55320	Life & Ltd Ins - Empr Shr	1,400.00	28.62	457.62	1,050.00	713.97	-592.38	-256.35	-35.90%	Only one staff member using dental
100-1270-55370	PARS District Share	1,600.00	102.25	1,249.33	1,200.00	1,261.43	49.33	-12.10	-0.96%	
100-1270-55400	Workers Compensation	4,200.00	215.43	2,484.08	3,150.00	2,529.36	-665.92	-45.28	-1.79%	
100-1270-55450	Unemployment Insurance	1,200.00	0	0	900	0	-900.00	0.00	0.00%	
	<b>Wages and Benefits</b>	<b>223,750.00</b>	<b>12,545.92</b>	<b>134,435.16</b>	<b>167,812.50</b>	<b>162,635.54</b>	<b>-33,377.34</b>	<b>-28,200.38</b>	<b>-17.34%</b>	
	<b>Operating Expenses</b>									
100-1270-60350	Mileage	450	16.2	199.33	337.5	288.66	-138.17	-89.33	-30.95%	
100-1270-60370	Staff Training	400	0	259.7	300	93	-40.30	166.70	179.25%	
100-1270-65365	Telephone	1,400.00	115.85	1,034.18	1,050.00	1,047.74	-15.82	-13.56	-1.29%	
100-1270-65700	Combined Utilities	1,200.00	0	0	900	0	-900.00	0.00	0.00%	Have not received a bill from MDUSD up for all depts
100-1270-70000	Professional Services	2,400.00	963.1	4,342.52	1,800.00	2,088.97	2,542.52	2,253.55	107.85%	
100-1270-73320	Insurance	2,600.00	254.01	2,286.09	1,950.00	1,954.80	336.09	331.29	16.95%	
100-1270-73335	Memberships	400	205	270.83	300	55	-29.17	215.83	392.42%	
100-1270-73340	Administrative Fees	5,500.00	-412.24	4,748.77	4,125.00	4,004.57	623.77	744.20	18.58%	
100-1270-75225	License Fees	1,800.00	0	1,993.00	1,350.00	1,771.00	643.00	222.00	12.54%	
100-1270-75250	Kidstop Supplies	24,000.00	319.4	15,337.52	18,000.00	14,538.89	-2,662.48	798.63	5.49%	
100-1270-75350	Postage	450	26.17	127.19	337.5	120.77	-210.31	6.42	5.32%	
100-1270-75515	Services & Supplies	3,500.00	221.57	1,993.23	2,625.00	2,288.73	-631.77	-295.50	-12.91%	New logo costs were higher than expected
100-1270-75625	Kidstop Publicity	1,500.00	117.63	1,083.07	1,125.00	553.36	-41.93	529.71	95.73%	
	<b>Operating Expenses</b>	<b>45,600.00</b>	<b>1,826.69</b>	<b>33,675.43</b>	<b>34,200.00</b>	<b>28,805.49</b>	<b>-524.57</b>	<b>4,859.94</b>	<b>16.91%</b>	
	<b>Revenue Total</b>	<b>-313,000.00</b>	<b>-37,571.70</b>	<b>-313,210.96</b>	<b>-234,750.00</b>	<b>-206,941.22</b>	<b>-78,460.96</b>	<b>-106,269.74</b>	<b>51.35%</b>	
	<b>Expense Total</b>	<b>269,350.00</b>	<b>14,372.61</b>	<b>168,110.59</b>	<b>202,012.50</b>	<b>191,441.03</b>	<b>-33,901.91</b>	<b>-23,330.44</b>	<b>-12.19%</b>	Increased revenue with decreased expenses result in \$130k increase in YTD surplus
	<b>Grand Total</b>	<b>-43,650.00</b>	<b>-23,199.09</b>	<b>-145,100.37</b>	<b>-32,737.50</b>	<b>-15,500.19</b>	<b>-112,362.87</b>	<b>-129,600.18</b>	<b>836.12%</b>	

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 ne Year Prior Actu	2015 YTD Budget	\$ Change	% Change	Comments
1280	AQUATICS							Prior Year	Prior Year	
	<b>Revenue</b>									
100-1280-48000	Aquatics- Classes	-24,000.00	-5,534.75	-16,341.92	-18,000.00	-5,696.90	1,658.08	-10,645.02	186.86%	held high school water polo in 2015 (it was canceled in 2014), added dive classes in 2015, Cali Suns water polo new program started spring 2016
100-1280-48100	Aquatics-Water Exercise Class	-26,500.00	-2,029.10	-21,652.25	-19,875.00	-20,207.00	-1,777.25	-1,445.25	7.15%	sold 24 more punch cards 7/1/15-3/31/16 than in 2014
100-1280-48200	Aquatics-Dolphin Swim Team	-80,000.00	-1,666.67	-45,085.97	-60,000.00	-47,411.53	14,914.03	2,325.56	-4.91%	-
100-1280-48300	Aquatics-Pool Rental	-35,000.00	-576.38	-25,358.57	-26,250.00	-27,323.72	891.43	1,965.15	-7.19%	Academy polo club no longer exists (= no more rentals)
100-1280-48400	Aquatics-Recreational Swim	-32,000.00	0	-20,805.45	-24,000.00	-21,474.55	3,194.55	669.10	-3.12%	-
100-1280-48500	Aquatics- Swim Instructions	-110,000.00	-3,893.67	-69,759.58	-82,500.00	-66,784.15	12,740.42	-2,975.43	4.46%	-
100-1280-48600	Aquatics- Family Swim Pass	-3,500.00	0	-2,302.89	-2,625.00	-3,094.53	322.11	797.64	-25.58%	fewer passes sold in 2015
100-1280-48700	Aquatics- Swim for Fitness	-15,500.00	-1,164.79	-11,463.69	-11,625.00	-10,594.34	161.31	-869.35	8.21%	-
100-1280-48800	Aquatics-PH Swim Club	-16,000.00	0	-15,946.00	-12,000.00	-13,317.58	-3,946.00	-2,628.42	19.74%	approx 10 more enrolled compared to 2014
100-1280-48900	Aquatics- Clinics	-35,500.00	-3,568.50	-22,226.54	-26,625.00	-30,453.98	4,398.46	8,227.44	-27.02%	no triathlon, reduced summer clinics enrollment
	<b>Revenue</b>	<b>-378,000.00</b>	<b>-18,433.86</b>	<b>-250,942.86</b>	<b>-283,500.00</b>	<b>-246,358.28</b>	<b>32,557.14</b>	<b>-4,584.58</b>	<b>1.86%</b>	

**Expense**  
**AQUATICS**

1280	AQUATICS	Wages and Benefits	Comments							
100-1280-50001	Aqua-Salary General Manager	10,800.00	1,055.52	7,960.05	629.48	769.43	9.67%			
100-1280-50002	Aqua-Salary Office Staff	4,730.00	384.65	3,515.15	3,547.50	-32.35	149.66	4.45%		
100-1280-50003	Aqua-Salary Accounting Staff	10,580.00	902.58	8,248.22	7,638.26	313.22	609.96	7.99%		
100-1280-50100	Aquatics Supervisor	83,250.00	6,990.00	63,877.85	62,437.50	1,440.35	2,723.27	4.45%		
100-1280-50186	Salary Pool Maintenance	63,500.00	5,394.00	48,546.00	47,625.00	921.00	-1,269.00	-2.55%	last year retroactive step increase	
100-1280-50187	Salary Pool Custodial	0	0	0	0	0.00	-2,019.15	-100.00%	change to custodial contract	
100-1280-50188	Salary Aquatics Co-Ord	70,700.00	6,988.00	56,437.29	53,025.00	3,412.29	4,075.29	7.78%	additional pay for head coach duties	
100-1280-50190	Salary Pool Maintenance	4,000.00	0	0	3,000.00	1,413.88	-3,000.00	-1,413.88	-100.00%	no use of PT hours so far this year
100-1280-50370	Salary Staff Training	10,500.00	185.26	4,859.75	7,875.00	6,128.37	-3,015.25	-1,286.62	-20.70%	carrying smaller staff right now
100-1280-50481	Salary Water Exercise	13,500.00	1,200.00	10,091.44	10,125.00	10,378.00	-33.56	-286.56	-2.76%	-
100-1280-50482	Salary Dolphins	39,000.00	0	19,888.55	29,250.00	22,085.90	-9,361.45	-2,197.35	-9.95%	some savings because head coach responsibilities moved to FT employee, distributed head coach savings to other coaches
100-1280-50483	Salary Pool Cashier	4,000.00	0	2,310.00	3,000.00	2,552.17	-690.00	-242.17	-9.49%	2 new cashiers this year, at first step of pay scale
100-1280-50484	Salary Life Guard	59,000.00	1,592.49	36,046.07	44,250.00	38,379.24	-8,203.93	-2,333.17	-6.08%	-
100-1280-50485	Aqua-Salary Instructor	35,000.00	197.21	17,875.23	26,250.00	18,792.36	-8,374.77	-917.13	-4.88%	-
100-1280-50486	Salary Pool Manager	15,000.00	0	6,026.12	11,250.00	5,007.70	-5,223.88	1,018.42	20.34%	recreation specialist who did aquatics schedule in spring/summer charged here
100-1280-50488	Salary Ph Swim Club	7,000.00	48	5,006.25	5,250.00	4,156.25	-243.75	850.00	20.45%	additional coaches due to additional registration
100-1280-50489	Aqua-Salary Clinics	10,500.00	0	7,548.50	7,875.00	9,392.00	-326.50	-1,843.50	-19.63%	reduced enrollments (no triathlon)
100-1280-50490	Salary Aquatic Classes	20,000.00	2,061.00	15,330.03	15,000.00	11,915.23	330.03	3,414.80	28.66%	increased enrollments, new water polo team
100-1280-55150	Employer FICA/Medicare	18,245.00	1,728.94	16,454.61	13,683.75	16,024.39	2,770.86	430.22	2.68%	-
100-1280-55250	PERS- Employer Share	20,300.00	1,837.44	15,915.82	15,225.00	26,656.91	690.92	-10,741.09	-40.29%	change in how PERS is allocated to departments
100-1280-55300	Kaiser - Employer Share	21,900.00	1,566.07	15,084.34	16,425.00	18,730.70	-1,340.66	-3,646.36	-19.47%	-
100-1280-55310	Delta Dental - Empr Share	5,310.00	425.67	3,929.61	3,982.50	4,104.33	-52.89	-174.72	-4.26%	-
100-1280-55320	Life & Ltd Ins - Empr Shr	2,115.00	182.48	1,641.80	1,586.25	1,584.50	55.55	57.30	3.62%	-
100-1280-55370	PARS District Share	5,530.00	131.6	3,343.21	4,147.50	3,533.53	-604.29	-190.32	-5.39%	-
100-1280-55400	Workers Compensation	14,500.00	926.8	9,898.69	10,875.00	10,840.17	-976.31	-941.48	-8.69%	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	375	0	-375.00	0.00	0.00%	-
	<b>Wages and Benefits</b>	<b>549,460.00</b>	<b>33,777.71</b>	<b>380,604.01</b>	<b>412,095.00</b>	<b>395,990.16</b>	<b>-31,490.99</b>	<b>-15,386.15</b>	<b>-3.89%</b>	

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 ne Year Prior Actu	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
<b>AQUATICS</b>										
<b>Operating Expenses</b>										
100-1280-60350	Mileage	950	70.04	569.97	712.5	770.42	-142.53	-200.45	-26.02%	no longer on BAPPOA board (= fewer meetings), carpool to BAPPOA when possible
100-1280-60370	Staff Training	3,100.00	248.27	2,000.98	2,325.00	1,926.68	-324.02	74.30	3.86%	-
100-1280-65365	Telephone	3,500.00	223.29	2,854.71	2,625.00	2,567.64	229.71	287.07	11.18%	includes cell reimbursement for rec specialist/lifeguard scheduler
100-1280-65701	Electricity	16,500.00	714.57	10,414.88	12,375.00	10,561.44	-1,960.12	-148.56	-1.39%	-
100-1280-65705	Gas	8,500.00	118.92	5,711.92	6,375.00	4,543.20	-663.08	1,168.72	25.72%	each months bill was higher in 2015 than in 2014
100-1280-65720	Disposal fees	1,650.00	137.23	1,081.16	1,237.50	1,192.73	-156.34	-111.57	-9.35%	no February bill charged to this account
100-1280-70000	Professional Services	7,400.00	2,247.25	10,132.56	5,560.00	4,874.27	4,582.56	5,258.29	107.88%	-
100-1280-73320	Insurance	6,500.00	592.7	5,334.30	4,875.00	4,561.20	459.30	773.10	16.95%	-
100-1280-73335	Memberships	875	40	731.83	656.25	530	75.58	201.83	38.08%	timing of coach memberships for fall swim team
100-1280-73340	Administrative Fees	12,000.00	2,106.98	11,080.45	9,000.00	9,344.00	2,080.45	1,736.45	18.58%	-
100-1280-73410	Use of Premise	1,000.00	0	252	750	396	-498.00	-144.00	-36.36%	less custodial overtime because no Saturday meet in July 2015
100-1280-75350	Postage	500	61.05	296.77	375	281.79	-78.23	14.98	5.32%	-
100-1280-75380	Uniforms For Aquatics	2,500.00	0	-56	1,875.00	66.36	-1,931.00	-122.36	-184.39%	timing of purchases
100-1280-75515	Janitorial Supplies	11,500.00	478.33	5,961.63	8,625.00	2,378.49	-2,663.37	3,583.14	150.65%	change to custodial contract for PHAP
100-1280-75525	Pool Chemicals Ph Park	20,000.00	1,814.99	11,975.79	15,000.00	13,393.55	-3,024.21	-1,417.76	-10.59%	timing of purchases
100-1280-75527	Pool Chemicals Phec	15,500.00	-988.07	8,326.41	11,625.00	15,534.00	-3,298.59	-7,207.59	-46.40%	timing of purchases/MDUSD reimbursement
100-1280-75530	Pool Repairs & Supplies	22,000.00	495.48	17,871.79	16,500.00	12,395.32	1,371.79	5,476.47	44.18%	replace Dive Pool Motor (1300), heater repairs PHEC (1000) and repair training
100-1280-75535	Small Tools	1,500.00	0	44.76	1,125.00	94.33	-1,080.24	-49.57	-52.55%	pool plumbing leak (3500)
100-1280-75620	Program Supplies	13,000.00	582.7	11,123.13	9,750.00	12,072.67	1,373.13	-949.54	-7.87%	timing of purchases
100-1280-75625	Aquatics Publicity	2,500.00	391.23	1,073.89	1,875.00	982.69	-801.11	91.20	9.28%	timing of purchases
	<b>Operating Expenses</b>	<b>150,975.00</b>	<b>9,334.96</b>	<b>106,782.93</b>	<b>113,231.25</b>	<b>98,466.78</b>	<b>-6,448.32</b>	<b>8,316.15</b>	<b>8.45%</b>	
	Revenue Total	-378,000.00	-18,433.86	-250,942.86	-283,500.00	-248,358.28	32,557.14	-4,584.58	1.86%	
	Expense Total	700,435.00	43,112.67	487,386.94	525,326.25	494,456.94	-37,939.31	-7,070.00	-1.43%	
	<b>Grand Total</b>	<b>322,435.00</b>	<b>24,678.81</b>	<b>236,444.08</b>	<b>241,826.25</b>	<b>248,098.66</b>	<b>-5,382.17</b>	<b>-11,654.58</b>	<b>-4.70%</b>	<b>\$11k reduction in deficit frp. prior year</b>

Communications

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number Description Expense COMMUNICATIONS Wages and Benefits

Account Number	Description	Expense	COMMUNICATIONS	Wages and Benefits	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
100-1290-50001	Comm-Salary General Manager	6,300.00	603.16	4,988.28	4,725.00	4,548.57	263.28	439.71	9.67%				
100-1290-50002	Comm-Salary Office Staff	2,760.00	219.79	2,008.59	2,070.00	1,923.12	-61.41	85.47	4.44%				
100-1290-50003	Comm-Salary Accounting Staff	6,350.00	515.76	4,713.20	4,762.50	4,364.77	-49.30	348.43	7.98%				
100-1290-50110	Communications Full Time	70,000.00	5,842.00	50,910.00	52,500.00	47,352.00	-1,590.00	3,558.00	7.51%				
100-1290-50120	Communications Part Time	27,560.00	2,106.15	18,002.05	20,670.00	17,038.56	-2,667.95	963.49	5.65%				
100-1290-55150	Employer FICA/Medicare	7,900.00	693.6	6,008.52	5,925.00	5,693.88	83.52	314.64	5.53%				
100-1290-55250	PERS- Employer Share	4,500.00	603.42	5,267.35	3,375.00	5,621.73	1,892.35	-354.38	-6.30%				
100-1290-55300	Kaiser - Employer Share	9,300.00	700.92	6,601.83	6,975.00	2,767.91	-373.17	3,833.92	138.51%				employee opting for coverage in current year, declined coverage in prior year
100-1290-55310	Delta Dental - Empr Share	300	22.49	207.74	225	216.94	-17.26	-9.20	-4.24%				
100-1290-55320	Life & Ltd Ins - Empr Shr	800	62.32	552.4	600	519.63	-47.60	32.77	6.31%				
100-1290-55370	PARS District Share	150	0	0	112.5	14.57	-112.50	-14.57	-100.00%				
100-1290-55400	Workers Compensation	650	55.96	540.02	487.5	414.39	52.52	125.63	30.32%				
	<b>Wages and Benefits</b>	<b>136,570.00</b>	<b>11,425.57</b>	<b>99,799.98</b>	<b>102,427.50</b>	<b>90,476.07</b>	<b>-2,627.52</b>	<b>9,323.91</b>	<b>10.31%</b>				
	<b>Operating Expenses</b>												
100-1290-60350	Mileage	350	21.92	279.67	262.5	262.1	17.17	17.57	6.70%				
100-1290-60370	Staff Training	700	0	53.5	525	18.69	-471.50	34.81	186.25%				
100-1290-70000	Professional Services	3,800.00	1,283.69	5,790.03	2,850.00	2,785.30	2,940.03	3,004.73	107.88%				up for all depts
100-1290-73320	Insurance	3,600.00	338.68	3,048.12	2,700.00	2,606.40	348.12	441.72	16.95%				
100-1290-73335	Memberships	400	0	65.84	300	0	-234.16	65.84	100.00%				
100-1290-73340	Administrative Fees	8,800.00	1,205.00	6,331.69	6,000.00	5,339.43	-288.31	992.26	18.58%				
100-1290-75350	Postage	320	34.89	169.58	240	161.02	-70.42	8.56	5.32%				
100-1290-75510	Office Supplies	1,000.00	66.15	66.15	750	353.74	-683.85	-287.59	-81.30%				
100-1290-75600	Equipment Maintenance	500	162.03	162.03	375	0	-212.97	162.03	0.00%				
100-1290-75605	Awards	2,000.00	0	720.76	1,500.00	1,418.76	-779.24	-698.00	-49.20%				
100-1290-75610	Major Events	2,000.00	0	493.89	1,500.00	483.08	-1,006.11	10.81	2.24%				
100-1290-75612	Website	5,000.00	613.24	613.24	3,750.00	795.2	-3,136.76	-181.96	-22.88%				
100-1290-75624	Spotlight Brochure	98,000.00	16,294.92	90,776.92	73,500.00	93,429.17	17,276.92	-2,652.25	-2.84%				
100-1290-75625	District Publicity	27,000.00	553.43	8,769.55	20,250.00	11,761.44	-11,480.45	-2,991.89	-25.44%				
	<b>Operating Expenses</b>	<b>153,470.00</b>	<b>20,573.95</b>	<b>117,340.97</b>	<b>115,102.50</b>	<b>119,414.33</b>	<b>2,238.47</b>	<b>-2,073.36</b>	<b>-1.74%</b>				
	<b>Expense Total</b>	<b>290,040.00</b>	<b>31,999.52</b>	<b>217,140.95</b>	<b>217,530.00</b>	<b>209,890.40</b>	<b>-389.05</b>	<b>7,250.55</b>	<b>3.45%</b>				
	<b>Grand Total</b>	<b>290,040.00</b>	<b>31,999.52</b>	<b>217,140.95</b>	<b>217,530.00</b>	<b>209,890.40</b>	<b>-389.05</b>	<b>7,250.55</b>	<b>3.45%</b>				

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
100-1300-41700	L & L # 6 Assessment Income	-649,000.00	0	-360,877.75	-486,750.00	-355,942.75	125,872.25	-4,935.00	1.39%	
	Revenue	-649,000.00	0	-360,877.75	-486,750.00	-355,942.75	125,872.25	-4,935.00	1.39%	
<b>1300</b>	<b>Expense PARKS</b>									
	<b>Wages and Benefits</b>									
100-1300-50001	Park-Salary General Manager	15,000.00	1,507.89	12,470.67	11,250.00	11,371.38	1,220.67	1,095.29	9.67%	
100-1300-50002	Park-Salary Office Staff	6,500.00	549.5	5,021.61	4,935.00	4,807.75	86.61	213.86	4.45%	
100-1300-50003	Park-Salary Accounting Staff	15,450.00	1,289.41	11,783.24	11,587.50	10,911.92	195.74	871.32	7.99%	
100-1300-50180	Park Superintendent	95,000.00	7,688.00	70,256.49	71,250.00	60,616.08	-993.51	9,640.41	15.90%	pay rate changes
100-1300-50190	Park Full Time Staff	405,600.00	33,557.50	309,593.47	304,200.00	283,061.90	26,531.47	26,531.57	9.37%	offset by PT decline below
100-1300-50190	Park Part Time Staff	70,000.00	4,691.25	37,554.55	52,500.00	61,872.01	-14,945.45	-24,317.46	-39.30%	offset by FT increase above
100-1300-55150	Employer FICA/Medicare	40,200.00	3,460.03	31,431.37	30,150.00	28,905.79	1,281.37	2,525.58	8.74%	
100-1300-55250	PERS- Employer Share	32,500.00	3,257.43	29,465.69	24,375.00	42,564.80	5,090.69	-13,099.11	-30.77%	annual PERS fees paid & 1 FT ee on old plan retired
100-1300-55300	Kaiser - Employer Share	92,600.00	5,657.34	56,096.38	69,450.00	75,996.40	-13,353.62	-19,900.02	-26.19%	
100-1300-55310	Delta Dental - Empr Share	8,500.00	517.05	4,984.47	6,375.00	6,302.68	-1,318.21	-1,318.21	-20.92%	
100-1300-55320	Life & Ltd Ins - Empr Shr	4,500.00	397.4	3,577.12	3,375.00	3,286.39	202.12	290.73	8.85%	
100-1300-55370	PARS District Share	1,750.00	117.28	1,020.37	1,125.00	1,610.55	-292.13	-590.18	-36.64%	follows PT pay decline
100-1300-55380	Uniforms	1,500.00	309.62	1,046.32	1,125.00	1,413.62	-76.68	-367.30	-25.98%	
100-1300-55400	Workers Compensation	65,000.00	4,130.43	39,519.66	48,750.00	35,254.23	9,230.34	4,265.43	12.10%	
100-1300-55450	Unemployment Insurance	2,000.00	0	9,564.00	1,500.00	0	8,164.00	9,664.00	100.00%	based on actual claims paid
	<b>Wages and Benefits</b>	<b>856,180.00</b>	<b>67,130.13</b>	<b>623,486.41</b>	<b>642,135.00</b>	<b>627,975.50</b>	<b>-18,649.59</b>	<b>-4,490.09</b>	<b>-0.72%</b>	
	<b>Operating Expenses</b>									
100-1300-60350	Mileage	600	56.32	513.05	450	433.41	63.05	79.64	18.38%	
100-1300-60370	Staff Training	4,000.00	0	2,109.50	3,000.00	2,375.46	-890.50	-265.96	-11.20%	
100-1300-65365	Telephone	6,000.00	303.24	3,028.16	4,500.00	3,688.94	-1,471.84	-660.78	-17.91%	
100-1300-65701	Electricity	40,000.00	2,366.03	24,847.77	30,000.00	21,715.43	-5,152.23	3,132.34	14.42%	
100-1300-65705	Gas	6,000.00	13.21	634.65	4,500.00	2,419.88	-3,865.35	-1,785.23	-73.77%	
100-1300-65710	Water	95,000.00	1,165.02	54,328.42	71,250.00	61,711.13	-16,921.58	-7,382.71	-11.96%	more rain than last year
100-1300-65720	Disposal Fees	1,500.00	94.28	837.12	1,125.00	886.82	-287.88	-49.70	-5.60%	
100-1300-65730	Sewer charges	20,000.00	0	6,805.92	15,000.00	9,872.03	-6,194.08	-3,066.11	-31.06%	
100-1300-70000	Professional Services	8,000.00	3,210.33	14,475.06	6,000.00	6,963.26	8,475.06	7,511.80	107.88%	legal fees allocated
100-1300-73220	Insurance	9,000.00	846.71	7,620.39	6,750.00	6,516.00	870.39	1,104.39	16.95%	
100-1300-73335	Memberships	400	0	0	300	0	-300.00	0.00%		allocated exps
100-1300-73340	Administrative Fees	36,000.00	3,009.97	26,907.22	27,000.00	24,426.57	-92.78	2,480.65	10.16%	
100-1300-73345	Assessment refunds	500	0	0	375	23.5	-375.00	-23.50	-100.00%	
100-1300-73730	Public Services Center Exp	12,000.00	952.41	7,361.95	9,000.00	8,404.92	-1,638.05	-1,042.97	-12.41%	
100-1300-75350	Postage	1,000.00	87.23	423.96	750	402.53	-326.04	21.43	5.32%	
100-1300-75370	Safety Equipment	4,650.00	1,242.57	2,689.01	3,487.50	2,166.03	-798.49	522.98	24.14%	
100-1300-75401	Rental Equipment	1,000.00	0	0	750	401.6	-750.00	-401.60	-100.00%	
100-1300-75500	Office supplies	0	14.09	230.35	0	441.83	230.35	-211.48	-47.86%	
100-1300-75501	Agricultural Supplies	6,500.00	396.38	1,095.35	4,875.00	4,480.06	-3,776.65	-3,381.71	-75.48%	more mulching less herbicide used
100-1300-75505	Athletic Facility Maint	11,000.00	610.66	8,468.63	8,250.00	10,346.34	218.63	-1,877.71	-18.15%	
100-1300-75510	Park Equipment Maint	7,500.00	661.06	5,616.35	5,625.00	3,244.37	-8.65	2,371.98	73.11%	
100-1300-75511	Irrigation Repairs	6,000.00	1.42	5,109.77	4,500.00	4,631.61	609.77	278.16	5.76%	
100-1300-75515	Janitorial Supplies	8,000.00	440.42	6,334.95	6,000.00	5,113.03	434.95	1,321.92	25.85%	
100-1300-75520	Park Facility Maintenance	22,000.00	1,763.82	26,696.96	16,500.00	23,058.04	10,196.96	3,638.92	15.78%	high activity of playground equip repairs
100-1300-75535	Small Tools	5,000.00	449.23	3,887.68	3,750.00	3,236.79	-162.32	350.89	10.84%	
100-1300-75540	Structure Repairs	1,000.00	0	0	750	13.01	-750.00	-13.01	-100.00%	
100-1300-75545	Vehicle Maintenance	34,000.00	4,771.19	19,836.12	25,500.00	26,188.06	-5,663.88	-5,951.94	-24.26%	fewer repairs
100-1300-75550	Contracted Tree Services	15,000.00	0	9,300.00	11,250.00	8,250.00	-1,950.00	1,050.00	12.73%	
100-1300-75570	Contracted Park Maintenance	14,000.00	8.22	3,973.22	10,500.00	1,280.00	-6,526.78	2,693.22	210.41%	\$3900 repair leaking pipe at PSC
100-1300-75740	Major Maintenance Project	500	0	1,900.30	375	0	1,525.30	1,900.30	100.00%	
100-1300-76000	Park miscellaneous	0	364.4	4,036.85	0	7,337.63	4,036.85	-3,300.78	-44.98%	memorial benches etc
100-1300-76500	Park Vandalism Expense	4,000.00	0	-1,195.10	3,000.00	3,495.92	-4,195.10	-4,691.02	-134.19%	decreased vandalism
	<b>Operating Expenses</b>	<b>380,150.00</b>	<b>22,820.21</b>	<b>247,676.61</b>	<b>285,112.50</b>	<b>253,724.20</b>	<b>-37,435.69</b>	<b>-6,047.59</b>	<b>-2.38%</b>	
Revenue Total		-649,000.00	0	-360,877.75	-486,750.00	-355,942.75	125,872.25	-4,935.00	1.39%	
Expense Total		1,236,330.00	89,950.34	871,162.02	927,247.50	881,699.70	-56,085.48	-10,537.68	-1.20%	increase in assessments revenue and lower expenses reduce deficit by \$15k
Grand Total		587,330.00	89,950.34	510,284.27	440,497.50	525,756.95	69,786.77	-15,472.68	-2.94%	

Building Maintenance

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number	Description Expense	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
<b>1350</b>	<b>Dept</b>									
	<b>Wages and Benefits</b>									
100-1350-50010	Bldg Maint Superintendent	95,500.00	7,956.00	72,705.60	71,625.00	67,624.62	1,080.60	5,080.98	7.51%	
100-1350-50050	Bldg Maint Supervisor	74,700.00	5,985.00	54,693.89	56,025.00	53,414.31	-1,331.31	1,279.38	2.40%	
100-1350-50075	Bldg Maint Craftsman	75,450.00	6,229.00	57,668.00	56,587.50	53,466.06	1,080.50	4,201.94	7.86%	
100-1350-50080	Lead Custodian	47,800.00	3,969.00	35,104.37	35,850.00	30,317.50	-745.63	4,786.87	15.79%	
100-1350-55150	Employer FICA/Medicare	21,850.00	1,846.66	16,843.35	16,387.50	15,669.03	455.85	1,174.32	7.49%	
100-1350-55250	PERS-Employer Share	14,000.00	1,964.42	17,603.18	10,500.00	27,554.40	7,103.18	-9,951.22	-36.11%	annual fee in Non-Rec
100-1350-55300	Health Coverage	44,800.00	3,372.55	31,166.05	33,600.00	34,150.62	-2,433.95	-2,984.57	-8.74%	
100-1350-55310	Delta Dental	2,400.00	189.8	1,752.00	1,800.00	1,830.06	-48.00	-78.06	-4.27%	
100-1350-55320	Life and Disability Insurance	2,400.00	216.09	1,951.92	1,800.00	1,837.76	151.92	114.16	6.21%	
100-1350-55400	Workers Compensation	30,000.00	2,480.16	20,894.39	22,500.00	18,608.96	-1,605.61	4,285.43	25.80%	rate increase and overall payroll increase
	<b>Wages and Benefits</b>	<b>408,900.00</b>	<b>34,208.68</b>	<b>310,382.55</b>	<b>306,675.00</b>	<b>302,473.32</b>				
	<b>Operating Expenses</b>									
100-1350-60350	Mileage	650	48.06	410.98	487.5	423.29	-76.52	-12.31	-2.91%	
100-1350-60370	Training	1,000.00	91.21	599.41	750	381.1	-150.59	218.31	57.28%	
100-1350-65365	Bldg Maint Phone expense	2,100.00	69.98	698.82	1,575.00	1,281.62	-876.18	-582.80	-45.47%	
100-1350-75515	Repairs & Supplies	2,500.00	368.39	1,892.20	1,875.00	993.96	17.20	898.24	90.37%	Did not yet upgrade to smartphones on Sprint Plan
100-1350-75535	Tools & Equipment	1,000.00	0	850.49	750	622.99	100.49	227.50	36.52%	
	<b>Operating Expenses</b>	<b>7,250.00</b>	<b>577.64</b>	<b>4,451.90</b>	<b>5,437.50</b>	<b>3,702.96</b>	<b>-985.60</b>	<b>748.94</b>	<b>20.23%</b>	
	<b>Expense Total</b>	<b>416,150.00</b>	<b>34,786.32</b>	<b>314,834.45</b>	<b>312,112.50</b>	<b>306,176.28</b>	<b>2,721.95</b>	<b>8,658.17</b>	<b>2.83%</b>	
	<b>Grand Total</b>	<b>416,150.00</b>	<b>34,786.32</b>	<b>314,834.45</b>	<b>312,112.50</b>	<b>306,176.28</b>	<b>2,721.95</b>	<b>8,658.17</b>	<b>2.83%</b>	

LT Debt

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number	Description Expense	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
<b>1400</b>	<b>DEBT SERVICE</b>									
	Operating Expenses									
100-1400-95807	Interest	93,700.00	0	87,465.00	70,275.00	93,626.00	17,190.00	-6,161.00	-6.58%	
	Operating Expenses	<b>93,700.00</b>	<b>0</b>	<b>87,465.00</b>	<b>70,275.00</b>	<b>93,626.00</b>	<b>17,190.00</b>	<b>-6,161.00</b>	<b>-6.58%</b>	
	Debt Service									
100-1400-95806	US Bank refi of CSDA COP's	123,000.00	0	132,000.00	92,250.00	123,000.00	39,750.00	9,000.00	7.32%	
100-1400-95809	CSDA FF&E Loan	39,300.00	0	40,967.78	29,475.00	39,297.73	11,492.78	1,670.05	4.25%	
	Debt Service	<b>162,300.00</b>	<b>0</b>	<b>172,967.78</b>	<b>121,725.00</b>	<b>162,297.73</b>	<b>51,242.78</b>	<b>10,670.05</b>	<b>6.57%</b>	
Expense Total		256,000.00	0	260,432.78	192,000.00	255,923.73	68,432.78	4,509.05	1.76%	
Grand Total		256,000.00	0	260,432.78	192,000.00	255,923.73	68,432.78	4,509.05	1.76%	no significant change from last year

Capital Expenses

Period 09 - 09  
Fiscal Year 2016 - 2016

Account Number	Description Expense	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
<b>1500</b>	<b>CAPITAL EXPENDITURES</b>									
	<b>Capital Outlay</b>									
100-1500-80104	Pleasant Hill Park	215,000.00	386.22	682.86	161,250.00	11,064.80	-160,567.14	-10,381.94	-93.83%	pathways not yet started
100-1500-80157	Gregory Gardens School- Kidsto	0	0	0	0	13,428.66	0.00	-13,428.66	-100.00%	
100-1500-80207	Rodgers Smith Park	50,000.00	0	0	37,500.00	0	-37,500.00	0.00	0.00%	restroom replacemnt not started
100-1500-80313	Community Center	8,000.00	0	797.34	6,000.00	103,475.29	-5,202.66	-102,677.95	-99.23%	
100-1500-80330	Teen Center	7,000.00	0	5,715.00	5,250.00	0	465.00	5,715.00	100.00%	
100-1500-80344	Senior Center	0	0	15,675.00	0	6,996.00	15,675.00	8,679.00	124.06%	HVAC issues
100-1500-80356	PH Middle School-Sign	0	0	0	0	11,308.76	0.00	-11,308.76	-100.00%	
100-1500-80844	Pools	165,000.00	772.08	31,648.86	123,750.00	0	-92,101.14	31,648.86	100.00%	Only architect exps for pool deck incurred so far
100-1500-80847	Parks	19,000.00	0	19,737.12	14,250.00	22,045.46	5,487.12	-2,308.34	-10.47%	
100-1500-80850	Network Computer Systems	30,000.00	0	0	22,500.00	0	-22,500.00	0.00	0.00%	
100-1500-80851	Building Maintenance	0	0	0	0	8,000.00	0.00	-8,000.00	-100.00%	
	<b>Capital Outlay</b>	<b>494,000.00</b>	<b>1,138.30</b>	<b>74,256.18</b>	<b>370,500.00</b>	<b>176,318.97</b>	<b>-296,243.82</b>	<b>-102,062.79</b>	<b>-57.89%</b>	
<b>Expense Total</b>		494,000.00	1,138.30	74,256.18	370,500.00	176,318.97	-296,243.82	-102,062.79	-57.89%	majority of planned cap projects not yet started
<b>Grand Total</b>		494,000.00	1,138.30	74,256.18	370,500.00	176,318.97	-296,243.82	-102,062.79	-57.89%	

# General Ledger Balance Sheet

User: mark  
 Printed: 04/21/2016 - 3:04 P  
 Period Ending 9  
 Fiscal Period 9, 2016

## Pleasant Hill Recreation & Park District

People, Parks & Programs Since 1951



Description Amount

### GENERAL FUND

Assets	72,172.42
Cash in County	210,012.31
Restricted Cash-Debt Service	210,596.05
Payroll Checking US Bank	569.99
US Bank Special Events Checkin	106,989.82
Gen Checking US Bank - checks	805,064.89
LAIIF-Cash Investments	684.93
Accounts Receivable	84,469.65
Active Charges Receivable	38,516.11
Due From CCC Taxes	61,253.50
Prepaid Expenses	322,435.10
Due From Other Funds	2,589,016.73
AMOUNT TO BE PROVIDED LT DEBT	0.10
OtherAssets-Bond Issuance Cost	

### Total Assets

4,501,781.60

Liabilities	370,793.62
Accounts Payable	(16.00)
Unearned Revenue	183,451.12
CC/WC Security Deposits	1,175.16
Pool Rental Security Deposit	28,150.42
Security Deposit -Parks	38,516.11
Unearned Rev-CCC Taxes	517,545.72
Unearned Reg on Account	(1,400.33)
FICA Payable	6,854.15
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 Fidelity Assuran	155.13
Prepaid Legal	15.95
2013 Cap One refi loan	2,004,999.88
Muni Finance FF&E Loan	182,038.83
ACCRUED INTEREST -LOANS	399,978.00

### Total Liabilities

3,703,604.87

Fund-Balance	1,028,488.60
Unrestricted Fund Balance	210,012.31
Reserve for Debt Service	(849.19)

Description	Amount
Total Fund-Balance	1,237,651.72
Retained Earnings:	(439,474.99)
Total Fund Balance and Retained Earnings:	798,176.73
Total Liabilities, Fund-Balance and Retained Earnings:	4,501,781.60





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	128519.6	-813.08
2/28/2016	126709.9	-440.06
3/31/2016	0	0
4/30/2016	0	0
5/30/2016	0	0
6/30/2016	0	0

	0	
	0	
Avg Balance	140007.5	-1580.47

Return %  
 -1.129% YTD return  
 -1.693% Annualized Return



## **MEMORANDUM**

TO: Board of Directors  
FROM: General Manager  
DATE: May 5, 2016  
RE: May 12, 2016 Board Meeting

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### **Reports and To Set Board Committee Meeting Dates**

- a. Land and Facility Development Committee** – Tuesday, May 24, 2016 – 3 pm
- b. Personnel Committee**
- c. Budget & Finance Committee** - Wednesday, May 11, 2016 – 8 am
- d. Program Committee** - Wednesday, May 11, 2016 – 4 pm



# Board of Directors AGENDA

PLEASANT HILL RECREATION & PARK DISTRICT

147 Gregory Lane  
Pleasant Hill, CA 94523  
(925) 682-0896  
(925) 682-1633 fax  
pleasanthillrec.com

## MISSION STATEMENT

***In order to serve the diverse recreational needs of individuals and families and to enrich the quality of life for all residents, the Pleasant Hill Recreation & Park District is committed to providing park facilities, open space, and programs and activities for all ages.***

**ADMINISTRATION OFFICE  
CONFERENCE ROOM  
147 GREGORY LANE, PLEASANT HILL**

## **Budget and Finance Committee Meeting**

**Wednesday, May 11, 2016  
8:00 a.m.**

**Chair: Zac Shess**

**Member: Sandy Bonato**

1. Public Comment  
Five minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. The public may speak regarding agenda items at the time the matter is taken up. Non-agenda items can be addressed under Public Comment.
2. To Consider Amending Budget for Fiscal Year 2015-16
3. To Consider Amending Budget for Fiscal year 2016 – 17

*Documents that are disclosable public records required to be made available under California Government Code Section 54957.5 (b) (1) and (2) are available to the public for inspection at no charge during business hours at our administrative office located at 147 Gregory Lane, Pleasant Hill, California.*

*The Pleasant Hill Recreation & Park District will provide reasonable disability-related modification or accommodations to a person who requires such in order to participate in the meeting of the Board of Directors. Please contact Susie Kubota (925) 682-0896 at least 48 hours before the meeting.*



# Board of Directors AGENDA

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**ADMINISTRATION OFFICE  
CONFERENCE ROOM  
147 GREGORY LANE, PLEASANT HILL**

## Program Committee Meeting

**Wednesday, May 11, 2016  
4:00 p.m.**

**Chair: Dennis Donaghu  
Member: Sherry Sterrett**

1. Public Comment  
Five minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. The public may speak regarding agenda items at the time the matter is taken up. Non-agenda items can be addressed under Public Comment.
2. To Consider Revisions to the Fee Waiver Assistance Program **(ACTION)**

*Documents that are disclosable public records required to be made available under California Government Code Section 54957.5 (b) (1) and (2) are available to the public for inspection at no charge during business hours at our administrative office located at 147 Gregory Lane, Pleasant Hill, California.*

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