MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: November 12, 2015

RE: November 18, 2015 Board Meeting

Consent Calendar (ACTION)

a. To Approve Bills to be Paid
b. To Approve Minutes of August 27, 2015
c. To Approve Resolution 2015-11-18, Honoring Jeaneen Cowan

Jeaneen was the Water Aerobics instructor for 18 years. She had a great following and we would like to honor her with a resolution of appreciation for her years of service here with the District.

Accounts Payable
Computer Check Register Totals

Check	Date	Vendor No	Vendor Name	Amount	Voucher
22092	11/18/2015	Altec	Altec Industries Inc	396.91	000000
22093	11/18/2015	AmerSta	American Stage Tours	897.50	000000
22094	11/18/2015	AmFidAs	American Fidelity Assurance	78.38	000000
22095	11/18/2015	ATT3	ATT CALNET 2	265.96	000000
22096	11/18/2015	BatenMar	Mark Batenburg	260.00	000000
22097	11/18/2015	BayArGo	Bay Area Golf & Industrial Ve	93.98	000000
22098	11/18/2015	BillAce	Bill's Ace Hardware	141.40	000000
22099	11/18/2015	CCCOofEd	Contra Costa County Office of	50.00	000000
22100	11/18/2015	CCSNP	Contra Costa Senior Nutrition	2,145.00	000000
22101	11/18/2015	CGSgym	CGS Gymnastic Services, Inc	1,008.00	000000
22102	11/18/2015	Cintas	CINTAS Fire Protection # F44	489.72	000000
22103	11/18/2015	CintCorp	Cintas Corp # 185	363.46	000000
22104	11/18/2015	CmeLt	CME Lighting Supply Company	52.97	000000
22105	11/18/2015	Cole	Cole Supply Co., Inc.	71.04	000000
22106	11/18/2015	CommPool	Commercial Pool Systems, Inc.	2,408.22	000000
22107	11/18/2015	ConSoft	Concord Softball Umpires	5,238.00	000000
22108	11/18/2015	Cresco	Cresco Equipment Rentals	132.37	000000
22109	11/18/2015	Cyber	Cybercopy	152.88	000000
22110	11/18/2015	DelDen	Preferred Benefit	3,632.00	000000
22111	11/18/2015	Denelect	Denalect Alarm Company	178.20	000000
22112	11/18/2015	DepJus3	Department Of Justice	32.00	000000
22113	11/18/2015	EBMUD	East Bay Mud	130.59	000000
22114	11/18/2015	EDD	Employment Development Dept.	3,717.00	000000
22115	11/18/2015	Ewing	Ewing Irrigation	1,103.62	000000
22116	11/18/2015	FarWest	Farwest Sanitation	159.06	000000
22117	11/18/2015	FirstSt	First Student Inc	2,137.40	000000
22118	11/18/2015	FranTx	Franchise Tax Board	105.00	000000
22119	11/18/2015	GasAnd	Andrea Gaspari	1,396.85	000000
22120	11/18/2015	GenPlum	General Plumbing Supply	72.75	000000
22121	11/18/2015	HelmWen	Wendy Helms	450.00	000000
22122	11/18/2015	JoneMad	Jones & Madhavan	6,800.00	000000
22123	11/18/2015	KaisFou	File #73029 Kaiser Foundation Health Plan	27,964.08	000000
22124	11/18/2015	KiddCur	Law Office of Curtis S. Kidder	3,636.00	000000
22125	11/18/2015	LaserPri	Laser Printer Resource	243.59	000000
22126	11/18/2015	Legal S	Legal Shield	47.85	000000
22127	11/18/2015	LincEqu	Lincoln Aquatics	221.00	000000
22128	11/18/2015	MacJam	James MacCabe	350.00	000000
22129	11/18/2015	MDUSD	Mt. Diablo Unified School Dist	476.00	000000
22130	11/18/2015	Miracle	Miracle Playsystems Inc	3,152.55	000000
22131	11/18/2015	MJStudio	Bruce Jackson MJ Studios	345.60	000000
22132	11/18/2015	MurdDeb	Debbie Murdock	1,165.53	000000
22133	11/18/2015	Nextel	Nextel Communications/Sprint	689.00	000000
22134	11/18/2015	PerlGui	Guillermo Perla	450.00	000000
22135	11/18/2015	PERS	CalPERS	15,593.22	000000
22136	11/18/2015	PleaHill	Pleasant Hill Rec & Park Distr	136,438.30	000000
22137	11/18/2015	RedsBac	Red's Backflow Prevention Serv	520.00	000000
22138	11/18/2015	RossRec	Ross Recreation Equipment	587.97	000000
22139	11/18/2015	SafetyKl	Safety-Kleen Sysytems Inc	239.17	000000
22140	11/18/2015	SiePac	Sierra Pacific Tours	930.00	000000
22141	11/18/2015	Standard	Standard Insurance Company	1,511.53	000000
22142	11/18/2015	StePrint	Steven's Printing	59.68	000000
22143	11/18/2015	SuppWor	Supply Works	760.60	000000
22144	11/18/2015	TheMorto	The Morton Revocable Trust dat	50,445.56	000000
22145	11/18/2015	Travel	Travel Center, Trust Account	490.00	000000
22146	11/18/2015	UNIVAR	UNIVAR USA Inc	427.06	000000
22147	11/18/2015	UPS Stor	UPS Store # 3769	340.63	000000

Check	Date	Vendor No	Vendor Name	Amount	Voucher
22148	11/18/2015	USBank	U.S. Bank	2,171.09	000000
22149	11/18/2015	USBankEq	US Bank Equipment Finance	340.26	000000
22150	11/18/2015	USBankP	U.S. Bank Corporate Payment	30,555.43	000000
22151	11/18/2015	USPost	United States Post Office	10,500.00	000000
22152	11/18/2015	VSP	Preferred Benefit	61.80	000000
22153	11/18/2015	WhitCas	Casey White	480.00	000000
22154	11/18/2015	Xerox	Xerox Corporation	387.81	000000
22155	11/18/2015	YoviYou	Yovino & Young	3,000.00	000000

			CHECK TOTAL:	**$328,741.57**	

Board of Directors Meeting Minutes
August 27, 2015
DRAFT

The August 27, 2015 meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Chair Bonato at 6:00 p.m. in the Conference Room at the Administrative Office.

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

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

STAFF PRESENT: Berggren, Riley, Bradley, Blair

PUBLIC COMMENT
Paul Nilsen, resident of Pleasant Hill, spoke to the Board regarding the Old School House. He requested a project timeline and information from District Staff so that he can support the project. Nilsen complimented the District on all the work that has been done thus far on the project.

The Board thanked Nilsen for his involvement in the Old School House project, and explained that the Land and Facilities Committee will be looking into the project in more detail.

The Board and Staff adjourned to a Closed Session at 6:20 p.m.

The regular Board Meeting reconvened at 7:00 p.m. at which point Board Chair Bonato reported that the Board had met in Closed Session and gave direction to District Counsel on the closed session item.

CONSENT CALENDAR (ACTION)

a. **To Approve Bills to be Paid**
b. **To Approve Minutes of June 25, 2015**

Upon motion of Board Members Donaghu & Sterrett the Board approved the consent calendar.

REPORT FROM THE PLEASANT HILL TENNIS CLUB
Tennis Club representative, Tom Butler was present to update the Board on the Club's membership and activities. Butler thanked the District for their support with the resurfacing of the Pleasant Hill Middle School tennis courts. He showed a power point video to the Board of the Grand Opening of the courts.

The Board thanked Butler and the Tennis Club for the presentation and for all they do for the community.

TO CONSIDER SELECTION OF ARCHITECT FOR POOL RESURFACING PROJECT (ACTION)

Aquatic Supervisor Korey Riley reported that she has been interviewing a number of architects for the pool deck resurfacing project. Based on her research and the bid provided, it is her recommendation to hire the firm of Jones & Madhaven in the amount of $34,000 for the pool deck project.

All the Board members were impressed with the proposal Riley submitted to the Board.

Board Chair Bonato asked about the existing diving boards. Riley explained that once the pool deck is replaced the diving boards will either need to be replaced or removed for compliance reasons.

Board Chair Bonato asked if travel time from Southern California was included in the bid. Nachi Madhavan, representative from Jones & Madhavan was present. He said it was.

Upon motion of Board Members Donaghu & Sterrett the Board approved the firm of Jones & Madhaven in the amount of $34,000 for the architect design work on the pool deck resurfacing project.

TO CONSIDER GOING OUT TO BID FOR PH PARK PATHWAY PROJECT (ACTION)

Park Superintendent Tom Bradley reviewed the bid process for the Pleasant Hill Park pathway project. The General Manager commented that the pathway project has been on the District's project list for a long time. The General Manager and Bradley reviewed the project design plans from MPA Designs. Bradley explained that there will be additional costs on the project due to drainage issues.

Board Chair Bonato commented that she would like District Counsel to review the contract.

Upon motion of Board Members Sterrett & Donaghu the Board approved to go out to bid for the pathway project, and have the Pleasant Hill Park Pathways Project packets made available for pick up by potential bidders at ARC Western Printing.

TO CONSIDER SIGN FOR RODGERS RANCH (ACTION)

The General Manager reviewed the proposed updates and recommendations from the GNU group for the signage at Rodgers Ranch. He commented that the cost of the signage is estimated at around $15,000 per sign. The General Manager is recommending using monies from the Rodgers Ranch Funds for the project.

Rodgers Ranch representative Joseph Palmer was present. He updated the Board on the history of the Rodgers Ranch logo and signage.

Board Chair Bonato commented that she would like more input from the Board on logo designs.

The Board asked that the GNU Group produce another sign design based on the Board's recommendations.

The Board thanked the Rodgers Ranch representatives for attending the meeting.

No action was taken on this item until more information is available.

REPORT ON THE CITY OF PLEASANT HILL'S TRAFFIC SAFETY COMMISSION MEETING CONCERNING PASO NOGAL ROAD

Board Member Shess reported on the traffic safety commission meeting he attended concerning the traffic on Paso Nogal road. Shess commented that the neighbors have expressed concern to the commission about people speeding in the area. He reported that the commission conducted a three day speed limit study in the area and concluded that the speed limit was appropriate at 35 MPH. Shess commented that based on neighbor's concerns he feels it would be possible for the District to work with the City of Pleasant Hill on the issue.

The General Manager commented that he will research speed signage in and around park sites with other Recreation and Park Districts and Cities.

Board Chair Bonato asked that the item be agendized for the September 24, 2015 Board Meeting.

TO REVIEW BOARD POLICIES

a. **To Consider Board Member Policies (ACTION)**

District Counsel Curtis Kidder was present to review updated Board Member Policies 1100-1205.

Upon motion of Board Members Sterrett & Donaghu the Board approved Board Member Policies 1100-1205 with the exception of 1120 which they asked to be revised and returned to the Board.

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: They have a meeting tentatively scheduled for September 11, 2015 pending Board Member Glover's availability.
Personnel Committee: Nothing to report at this time.
Budget & Finance Committee: Nothing to report at this time.
Program Committee: Nothing to report at this time.

BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF

Sterrett made the following announcements/questions:

- She distributed CAL Trust Fund information.
- She will be attending the Employee Service Award Luncheon on September 17, 2015.
- She announced that CSDA is introducing interactive webinars. The first one will be November 17, 2015 on harassment training.
- She commented that she appreciates the General Manager's Projects reports.

- She reported that a special needs group has been happily utilizing the disc golf course at Walden Park.

Donaghu made the following announcements/questions:

- He would like the District's Measure E information publized.
- He attended the Grand Opening of the PG&E Service Center. He said it was a fascinating facility.

Shess made the following announcements/questions:

- He requested repairs to the Bocce courts in Pleasant Hill Park.

Bonato made the following announcements/questions:

- She attended Rodgers Ranch's unveiling of their monument sign.
- She thanked the General Manager for attending the Tennis Club event.
- She updated the Board on the Elderwood tree issue.
- She announced that she walked the Grayson Woods property, and does not foresee the District getting involved in the project.

STAFF ANNOUNCEMENTS

The General Manager made the following announcements:

- The District received 107 applications for the Special Events Coordinator position.
- KIDSTOP Site Director Elizabeth Hurley has been going through some medical issues. He will be getting a card for the Board to sign.

ADJOURNMENT

Board Chair Bonato adjourned the meeting at 10:21 p.m., and thanked Vice Chair Shess for chairing the last meeting.

_____

Robert B. Berggren, Clerk of the Board

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

Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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

BOARD OF DIRECTORS

IN THE MATTER OF **Resolution** 2015-11-18
HONORING JEANEEN COWAN

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

Whereas, Jeaneen, was hired with the District in 1998 as a Water Aerobics Instructor; and

Whereas, Jeaneen, in addition to her responsibilities as Water Aerobics Instructor, also served on the District's Spirit Committee; and

Whereas, She has touched the lives of thousands of students who have participated in the Water Aerobics program over the years; and

Whereas, PHR&PD Water Aerobics wonderful reputation is a tribute to Jeaneen's commitment and dedication to the aquatics program, her class and her students; and

Whereas, Jeaneen will be missed by her students, her District family and all whom she has built a friendship with, but we know she will enjoy her retirement life, traveling, volunteering and the many hobbies she loves to participate in; and

Therefore, be it resolved the Board of Directors and the staff of the Pleasant Hill Recreation & Park District hereby congratulate Jeaneen Cowan for her 17.5 years of dedication and commitment to the District and to this community.

PASSED AND ADOPTED on November 18, 2015 by the following vote:

AYES: Bonato, Donaghu, Glover, Shess, Sterrett
NOES:

Sandra Bonato, 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 November 18, 2015.

Robert B. Berggren, Clerk of the Board

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: November 12, 2015

RE: November 18, 2015 Board Meeting

Presentation and Approval of Audit and Management Letter (ACTION)
a. Review District Annual Audit
b. Pleasant Hill Seniors Club Annual Review

Craig Fechter of Fechter and Company, Certified Public Accountants, will be on hand to present the annual audit and management letter for fiscal year 2014-15. He will also present the Senior Club Annual Review. The audit and management letter is enclosed in your packet.

PLEASANT HILL
RECREATION & PARK DISTRICT

MANAGEMENT REPORT

FOR THE YEAR ENDED JUNE 30, 2015

PLEASANT HILL RECREATION & PARK DISTRICT

Management Report
For the Year Ended June 30, 2015

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FECHTER
& COMPANY
Certified Public Accountants

Craig R. Fechter, CPA, MST
Scott A. German, CPA

Board of Directors
Pleasant Hill Recreation & Park District
Pleasant Hill, California

In planning and performing our audit of the financial statements of the Pleasant Hill Recreation & Park District for the year ended June 30, 2015, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing any control changes you consider implementing. We thank the District's staff for its cooperation on this audit.

Fechter & Company, CPAs

Fechter & Company, CPAs

November 9, 2015
Sacramento, CA

1870 Avondale Avenue Suite 4 | Sacramento CA, 95825 | ph 916-333-5360 | fax 916-333-5370
www.fechtercpa.com
Member of the American Institute of Certified Public Accountants Tax Section
and California Society of CPAs

PLEASANT HILL RECREATION & PARK DISTRICT
Required Communications
For the Year Ended June 30, 2015

The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 10, 2013, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis.
- Examining financial statements on a monthly basis at the management and department levels.
- Examining a budget to actual report on a frequent basis.
- Comparing the financial statements on a detailed level to the prior year on a frequent basis.

- Having someone independent of the payroll process review payroll on a bi-weekly basis, checking for accuracy of pay rates, paid time off recorded, etc.
- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying "professional skepticism" when considering staff responses on District finances.

The District is presently performing the above activities and plans to continue to do so going into the future.

California Government Code Section 12422.5 requires the State Controller's office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller's Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller's office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

The *Control Environment* is the set of standards, processes, and structures that provide the basis for carrying out internal control across the entity. The governing board and management establish the "tone at the top" regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District's *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District's applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District's finances on a go-forward basis.

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions.

It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact the District auditor, their attorney, or the county auditor-controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

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

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- PERS actuarial study to estimate the annual retired contribution of benefit plan

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Posting of all GASB 34 entries on behalf of the district

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or

auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Auditors

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

Issues Discussed Prior to Retention of Independent Auditors

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

Management recommendations – prior year

On September 30, 2013 we performed our testing of thirty-eight (38) haphazardly selected disbursements throughout the fiscal year 2012-2013. We started out by reviewing the Transaction Flow Documentation Sheet for Cash Disbursements and the Expense Authorization Policy number 3040 located in the Pleasant Hill Recreation and Park District Policy Handbook in order to gain an understanding of the controls and policies in place related to purchases. As stated in Policy Number 3040.10:

- All purchases made for the District by staff shall be authorized by the General Manager, and shall be in conformance with the approved District budget. All ordering will utilize purchase orders, which will be approved by the General Manager or his/her designated representative.

Upon reviewing the selected disbursements, we noticed that only one (1) expense related to One Workplace for furniture in the amount of $99,904.33 had the required purchase order attached to the

supporting documentation; therefore, thirty-seven (37) disbursements did not follow the policy stated above. Because it is formally written in the Pleasant Hill Recreation and Park District Policy Handbook as a requirement for all expense authorizations, we are required to note that there were thirty-seven (37) exceptions observed during the Cash Disbursement testing of our audit.

In order to prevent further results from occurring, we came to the conclusion and recommend that if the Board of Directors want to continue the practice of not requiring purchase orders on all expense transactions that they revise the current Expense Authorization Policy - Policy number 3040.10 to include a sentence stating that only expense transactions within a certain range require a purchase order. For example, perhaps requiring all purchases above $10,000 requiring a purchase order. Once the addendum is made it will allow any outside viewers of Pleasant Hill Recreation and Park District's financials fully understand the reasoning behind only having purchase orders on certain expense transactions.

In reviewing transactions for the 2015 fiscal year audit we did not note the same issues as the prior year. It is our understanding that the District is in the process of modifying its purchasing policy and we will continue to examine the issue and verify District policy was followed.

PLEASANT HILL RECREATION AND PARK DISTRICT

PLEASANT HILL, CALIFORNIA

BASIC FINANCIAL REPORT

JUNE 30, 2015

PLEASANT HILL RECREATION AND PARK DISTRICT

Basic Financial Statements
June 30, 2015

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PLEASANT HILL RECREATION AND PARK DISTRICT

Board of Directors
June 30, 2015

NAME	TITLE
Sandra Bonato	Chair
Zac Shess	Vice Chair
Sherry Sterrett	Secretary
Bobby Glover	Member
Dennis Donaghu	Member

FECHTER
& COMPANY
Certified Public Accountants

Craig R. Fechter, CPA, MST
Scott A. German, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pleasant Hill Recreation and Park District
Pleasant Hill, California

We have audited the accompanying financial statements of the governmental activities of each major fund, and the aggregate remaining fund information of the Pleasant Hill Recreation and Park District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Pleasant Hill Recreation and Park District as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

1870 Avondale Avenue Suite 4 | Sacramento CA, 95825 | ph 916-333-5360 | fax 916-333-5370
www.fechtercpa.com
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and California Society of CPAs

Board of Directors
Pleasant Hill Recreation and Park District

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and 33, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Implementation of New Accounting Standards

As disclosed in Note 1 to the financial statements, the Pleasant Hill Recreation and Park District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27,* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, during the fiscal year ended June 30, 2015.

Fechter & Company, Certified Public Accountants

Fechter & Company, CPAs

Sacramento, CA
October 31, 2015

PLEASANT HILL RECREATION AND PARK DISTRICT

Management Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2015

Pleasant Hill Recreation and Park District's (the "District") Management Discussion and Analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position (its ability to address the next and subsequent year challenges), and (d) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the District's basic financial statements.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District.

The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District, which report the District's operation in more detail than the government-wide statements.

The fund financial statements are composed of:

- Governmental fund statements which tell how basic services were financed in the short-term, as well as what remains for future spending.

The Statement of Net Position and the Statement of Activities

The Statement of Net Position and Statement of Activities report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position as well as changes to the net position. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. To assess the overall health of the District, additional non-financial factors are considered, including the condition of the District's buildings and other facilities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds; not the District as a whole. Funds are accounting devices for District use to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by law and covenants.
- The District establishes other funds to control and manage money for particular purposes or to show that certain revenues have been properly used.

Governmental Funds

The District's basic services are reported in governmental funds, which generally focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash, and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of fund information, which helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The following table summarizes the District's Net Position as of June 30, 2015 and 2014

Table 1
Net Position

	2015	2014
Assets:		
Current and other assets	$ 4,275,096	$ 3,435,714
Capital assets and bond issuance costs	38,974,332	39,832,632
Deferred outflows of resources	294,229	-
Total assets	43,543,657	43,268,346
Liabilities:		
Other liabilities	2,398,007	2,607,014
Long-term liabilities	33,170,330	30,406,925
Deferred inflows of resources	747,920	-
Total liabilities	36,316,257	33,013,939
Net Position:		
Invested in capital assets, net of related debt	7,225,373	7,431,327
Restricted	1,370,273	1,274,286
Unrestricted	(1,368,246)	1,548,794
Total net position	$ 7,227,400	$ 10,254,407

The District's net position was $7,227,400 for the fiscal year ended June 30, 2015. Of this amount, $(1,368,246) was unrestricted. Restricted net position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the board's ability to use those net assets for day-to-day operations.

The following table summarizes the District's change in net position for the years ended June 30, 2015 and 2014

Table 2
Changes in Net Position

	2015	20134
Expenses:		
Recreation and parks	$ 7,459,960	$ 7,018,106
Interest expense	1,272,313	2,142,934
Total expenses	8,732,273	9,161,040
Revenues:		
Program revenues:		
Charges for services	3,648,182	3,071,952
Total program revenues	3,648,182	3,071,952
General revenues:		
Property taxes	5,598,062	5,298,390
Interest and other income	3,864	1,213,651
Total general revenues	5,601,926	6,512,041
Total revenue	9,250,108	9,583,993
Change in net position	$ 517,835	$ 422,953

Government Activities

For the 2015 fiscal year, the total District revenues were $9,250,108 and the total District expenses were $8,732,273. The difference of $517,835 is the change in net position bringing the total net position to $7,227,400 on June 30, 2015. The main sources of revenue for the District are charges for services and property taxes. The cost of all governmental activities was $8,732,273 this year. District taxpayers ultimately financed $5,598,062 for these activities through local taxes and assessments. The increase in property tax revenues and interest expense are due to the Measure E property tax and related debt service.

Capital Assets

At June 30, 2015, the District had $38,199,635 in a broad range of capital assets, including land, buildings and furniture and equipment. The District uses $5,000 as its capitalization threshold.

Table 3
Capital Assets at Year End

	2015	2014
Land	$ 6,638,913	$ 6,638,913
Land and park improvements	9,930,266	9,913,340
Building and structure	27,687,430	27,605,625
Swimming pool	1,599,173	1,599,173
Furniture and equipment	2,103,468	1,992,024
Accumulated depreciation	(9,759,615)	(8,691,140)
Net capital assets	$ 38,199,635	$ 39,057,935

Debt Administration

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 4 to the basic financial statements. As of June 30, 2014, the District's debt comprised:

General Obligation Bond – Measure E	$ 26,665,000
Certificates of Participation	2,137,000
Municipal Finance Corporation FF&E loan	223,006
Total	$ 29,025,006

General Fund Budgetary Highlights

The Pleasant Hill Recreation & Park District is pleased that the fiscal year ending 2014-15 will reflect another positive reserve balance. This has continued to be a goal of the District Board of Directors to strengthen the District reserves. This goal has also strengthened the District's overall financial picture by improving the District's bond rating. The Board of Directors directed staff to complete a two year budget for FY 2015-16 and FY 2016-17.

The District is receiving additional tax revenue through the increase in cost of homes and an increase in assessed valuation of homes in our community. The District continues to receive additional Redevelopment revenue through the abolishment of the State Redevelopment Agencies three years ago.

Along with the tax revenue increase, the District's new facilities, the Community Center, Senior Center and Teen Center have all exceeded their revenue goals for this fiscal year. The new facilities have also provided additional programming opportunities that have also increased the District's bottom line.

The Pleasant Hill Recreation & Park District is extremely pleased to have completed the Measure E Bond Projects that included the Teen Center, Senior Center, Community Center, and Pleasant Oaks Park. All these facilities are up and running and being enjoyed and utilized by this community. Revenue generated through these new facilities will have a positive effect on the District's budget.

The following are some of the highlights for the fiscal year 2014 - 2015 budget:

1. New Full Time Positions:
    a. Marketing Director – a new full time position was added to handle the District's promotions and publicity.
    b. Lead Custodian Position – a new full time position was added to assist in the maintenance of our new facilities
2. Salary Adjustments – A number of positions throughout the District have fallen significantly behind the salary comparables and were adjusted over a three year period.
3. Capital Projects:
    a. KIDSTOP floor replaced
    b. Installation of a roof catwalk, drinking fountain and ceiling mounted projector at the Community Center
    c. Scoreboard was added to the gym for basketball and sports programs
    d. Purchase of new truck for Park Maintenance and a 26 foot lift for Building Maintenance

The Strategic Business Plan Committee made up of Board Members and Staff has established both short term and long term goals for each division/department of the District. The committee has placed emphasis on revenue enhancement, reducing subsidy to programs, increased marketing efforts and monitoring expenditures to meet both the current and future financial challenges of the District. The District has hired the firm of Browning Reserve Group to conduct a reserve study for District's facilities and parks.

Contacting the District Financial Management

This financial report is designed to provide citizens, taxpayers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions regarding this report or need additional financial information, contact the General Manager, Pleasant Hill Recreation and Park District, 147 Gregory Lane, Pleasant Hill, California 94523.

PLEASANT HILL RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2015

ASSETS		
Cash and investments	$	2,639,482
Restricted cash		1,370,273
Accounts receivable		263,341
Bond issuance costs, net		776,698
Non-depreciable capital assets		6,638,913
Depreciable capital assets, net		31,560,721
TOTAL ASSETS		43,249,428
DEFERRED OUTFLOWS OF RESOURCES (NOTE 13)		
Deferred pension expense		294,229
LIABILITIES		
Accounts payable		577,394
Accrued payroll		15,674
Deferred revenue		703,254
Accrued interest		1,101,685
Long-term debt:		
Net pension liability		3,039,847
Due within one year		557,750
Due after one year		29,314,826
Compensated absences		336,346
Total long-term liabilities		33,248,769
TOTAL LIABILITIES		35,646,776
DEFERRED INFLOWS OF RESOURCES (NOTE 13)		
Deferred pension income		747,920
NET POSITION		
Invested in capital assets, net of related debt		7,225,373
Restricted for:		
Debt service		1,370,273
Unrestricted		(1,446,685)
NET POSITION	$	7,148,961

The accompanying notes are an integral part of these financial statements

PLEASANT HILL RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants	Net (Expense) Revenue and Change in Net Assets
Governmental Activities:					
Administration	$ 387,552	$ 295,614	$ -	$ -	$ (91,938)
Recreation	412,090	-	-	-	(412,090)
Senior citizens	888,623	588,827	-	-	(299,796)
Winslow center	54,070	40,376	-	-	(13,694)
Community center rental	522,223	451,837	-	-	(70,386)
Adult activities	145,247	179,418	-	-	34,171
Athletics & teens	820,032	830,825	-	-	10,793
Preschool, youth, & special	411,989	580,838	-	-	168,849
Child care	250,672	316,680	-	-	66,008
Aquatics	687,252	363,767	-	-	(323,485)
Communications	260,932	-	-	-	(260,932)
Parks	1,217,641	-	-	-	(1,217,641)
Maintenance	411,601	-	-	-	(411,601)
Interest and fees	1,272,313	-	-	-	(1,272,313)
Depreciation expense	1,068,475	-	-	-	(1,068,475)
Total Governmental Activities	$ 8,810,712	$ 3,648,182	$ -	$ -	(5,162,530)

General Revenues:	
Taxes	5,598,062
Use of money and property	3,864
Total general revenues	5,601,926
Change in net position	439,396
Net position at beginning of fiscal year	10,254,407
Prior period adjustment (Note 14)	(3,544,842)
Net position at end of fiscal year	$ 7,148,961

The accompanying notes are an integral part of these financial statements

PLEASANT HILL RECREATION AND PARK DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2015

	General Fund	Landscape Fund	Measure E Project Fund	Measure E Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	$ 2,091,147	$ 57,968	$ -	$ -	$ 490,367	$ 2,639,482
Restricted cash	210,012	-	-	1,160,261	-	1,370,273
Accounts receivable	265,340	-	-	-	-	265,340
Due from other funds	-	17,199	-	-	44,247	61,446
Total Assets	$ 2,566,499	$ 75,167	$ -	$ 1,160,261	$ 534,614	$ 4,336,541
LIABILITIES						
Accounts payable and other	$ 564,250	$ -	$ -	$ -	$ 13,144	$ 577,394
Accrued payroll	15,673	-	-	-	-	15,673
Deferred revenue	703,254	-	-	-	-	703,254
Due to other funds	45,672	-	-	-	15,774	61,446
Total Liabilities	1,328,849	-	-	-	28,918	1,357,767
FUND BALANCES						
Restricted	210,012	-	-	1,160,261	-	1,370,273
Assigned for:						
Special revenue funds	-	75,167	-	-	505,696	580,863
Unassigned	1,027,638	-	-	-	-	1,027,638
Total fund balances	1,237,650	75,167	-	1,160,261	505,696	2,978,774
Total liabilities and fund balances	$ 2,566,499	$ 75,167	$ -	$ 1,160,261	$ 534,614	$ 4,336,541

The accompanying notes are an integral part of these financial statements

PLEASANT HILL RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF JUNE 30, 2015

Fund Balances of Governmental Funds	$ 2,978,774
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	38,199,634
Bond issue costs, net, related to the general obligation advanced refunding issue are not financial resources and, therefore, are not reported in the funds.	774,698
Deferred outflows of resources are not reported in the Statement of Net Positon.	294,229
Some liabilities, including long-term debt, compensated absences and accrued interest, are not due and payable in the current period and therefore are not reported in the funds.	(31,310,607)
The Net Pension Liability is not due and payable in the current period and as such, it is not reportable in the current period.	(3,039,847)
Deferred inflows of resources are not reported in the current period.	(747,920)
Net position of governmental activities	$ 7,148,961

The accompanying notes are an integral part of these financial statements

PLEASANT HILL RECREATION AND PARK DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Landscape Fund	Measure E Project Fund	Measure E Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	$ 3,792,202	$ -	$ -	$ 1,758,227	$ 47,633	$ 5,598,062
Administration	295,614	-	-	-	-	295,614
Senior citizens	588,827	-	-	-	-	588,827
Winslow center	40,376	-	-	-	-	40,376
Community center rental	451,837	-	-	-	-	451,837
Adult activities	179,418	-	-	-	-	179,418
Athletics & teens	830,825	-	-	-	-	830,825
Preschool, youth, & special	580,838	-	-	-	-	580,838
Child care	316,680	-	-	-	-	316,680
Aquatics	363,767	-	-	-	-	363,767
Interest	3,528	-	-	-	336	3,864
Inter-governmental revenues	-	-	-	-	-	-
Total Revenues	7,443,912	-	-	1,758,227	47,969	9,250,108
Expenditures						
Administration	411,859	-	-	-	-	411,859
Recreation	412,090	-	-	-	-	412,090
Senior citizens	888,623	-	-	-	-	888,623
Winslow center	54,070	-	-	-	-	54,070
Community center rental	522,223	-	-	-	-	522,223
Adult activities	145,247	-	-	-	-	145,247
Athletics & teens	820,032	-	-	-	-	820,032
Preschool, youth, & special	411,989	-	-	-	-	411,989
Child care	250,672	-	-	-	-	250,672
Aquatics	687,252	-	-	-	-	687,252
Communications	260,932	-	-	-	-	260,932
Parks	1,172,535	-	-	-	45,106	1,217,641
Maintenance	411,601	-	-	-	-	411,601
Capital outlay	210,175	-	-	-	-	210,175
Debt service:						
Principal	162,298	-	-	455,000	-	617,298
Interest and fees	93,626	-	-	1,213,735	-	1,307,361
Total Expenditures	6,915,224	-	-	1,668,735	45,106	8,629,065
Excess (Deficit) of Revenues Over (Under) Expenditures	528,688	-	-	89,492	2,863	621,043
Other Financing Sources (Uses)						
Transfers in	-	-	170,232	-	281,577	451,809
Transfers out	(451,809)	-	-	-	-	(451,809)
Total Other Financing Sources (Uses)	(451,809)	-	170,232	-	281,577	-
Net change in Fund Balances	76,879	-	170,232	89,492	284,440	621,043
Fund Balances, beginning of period	1,160,771	75,167	(170,232)	1,070,769	221,256	2,357,731
Fund Balances, end of period	$ 1,237,650	$ 75,167	$ -	$ 1,160,261	$ 505,696	$ 2,978,774

The accompanying notes are an integral part of these financial statements

PLEASANT HILL RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

Net Change in Fund Balances - Total Governmental Funds	$ 621,043
Amounts reported for governmental activities in the Statement of Activities differs from the amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balances because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:	
Cost of assets capitalized	210,175
Depreciation expense	(1,068,475)
Interest accrued on long-term debt is reported as an expenditure in the government-wide financial statements but not in the fund financial statements.	35,048
Repayments of long-term debt and capital leases are reported as an expense in the fund financial statements but as a reduction of debt in the statement of net assets.	617,298
Amortization of bond issuance costs is reported as an expense on the statement of activities.	
Change in the accrued pension liability does not require usage of current financial resources.	(2,690)
Changes in long-term compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.	26,997
Change in net position of governmental activities	$ 439,396

The accompanying notes are an integral part of these financial statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Description

The Pleasant Hill Recreation and Park District (the "District") was formed January 22, 1951, under the laws of the State of California Public Resources Division 5, Chapter 4, Section 5780. The District is governed by a board of five elected directors who hold regularly scheduled meetings twice a month.

The District offers a wide variety of recreational activities for persons of all ages, from preschoolers to senior citizens. Some of the major activities include: a wide range of aquatic programs, varied cooking classes, adult and youth sports programs, dance classes, special events, excursions, fitness classes, special interest classes, and many other types of classes and activities for one's leisure time. Along with these activities, the District also sponsors over fifteen special clubs and organizations, such as the Camera Club, Garden Club, Hiking Club, Las Juntas Artists, Tennis Club and others for public participation and enjoyment.

To facilitate this wide range of recreational activities, the District has over 250 acres of park-lands including: thirteen park sites, three pools, a community center facility, a senior citizens' complex, a cultural center, and many joint efforts with the local school district at various local school sites.

B. Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The basic, but not the only, criterion for including a governmental department, agency, institution, commission, public authority, or other governmental organization in a governmental unit's reporting entity for financial reports is the ability of the governmental unit's elected officials to exercise oversight responsibility over such agencies. Oversight responsibility implies that one governmental unit is dependent on another and that the dependent unit should be reported as part of the other. Oversight responsibility is derived from the governmental unit's power and includes, but is not limited to:

- Financial interdependency
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Accordingly, for the year ended June 30, 2015, the District does not have any component units and is not a component unit of any other reporting entity.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

C. Accounting Principles

The District accounts for its financial transactions in accordance with the policies and procedures recommended by the State of California. The accounting policies of the District conform to U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants.

(a) Government-wide and Fund Financial Statements:

The government-wide financial statements (the statement of net position and the statement of activities) report on the District as a whole. The statement of activities demonstrates the degree to which the direct expenses of the District's functions are offset by program revenues. *Direct expenses* are those that are clearly identifiable with the District's functions. *Program revenues* include charges for services, which are mainly from park and recreation fees. Other items not properly included among program revenues are reported instead as *general revenues.* Separate financial statements are provided for the governmental fund of the District (balance sheet and the statement of revenues, expenditures and changes in fund balances).

(b) Measurement Focus, Basis of Accounting and Financial Statement Presentation:

Government-wide Financial Statements
The statement of net position and the statement of activities are prepared using the *economic resources measurement focus* and the *accrual basis of accounting.* Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements
Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

C. Accounting Principles – continued

Fund Financial Statements - continued
The District may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net assets may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

The emphasis of fund financial statements is on major governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds in a single column, regardless of their fund type. Major funds are those that have assets, liabilities, revenue or expenditures equal to ten percent of their fund-type total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

The government reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Landscape Fund: The Landscape Fund is used to account for the proceeds of specific revenue sources that are legally or otherwise restricted to expenditures for landscape purposes.

Measure E Project Fund: The Measure E Project Fund is used to account for financial resources to be used for the acquisition or construction of capital facilities.

Measure E Debt Service Fund: The Measure E Debt Service Fund is used to account for financial resources to be used to pay the annual borrowing costs of long-term debt.

Other Governmental Funds are comprised of several non-major funds that include funds for separate smaller landscaping districts not included in the main Lighting and Landscape Fund, funds reserved for specific capital acquisitions and other miscellaneous fund balances.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

C. Accounting Principles - continued

Fund Financial Statements - continued

(c) Use of Estimates:

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures/expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

D. Budget and Budgetary Accounting

During the month of April, the District staff prepares an annual budget. The full Board is presented the budget in May to be adopted in June as a preliminary budget and as a final budget by the last meeting in July. The preliminary budget is published in a newspaper thirty days prior to acceptance as a final budget.

Budget amounts in the combined financial statements reflect the annual budget and revisions approved during the year. Budgets are based upon the District's estimate of expenditures for each year and their proposed means of financing.

Expenditures are controlled on the major object level within the Funds. Any amendments of appropriations are approved by the Board. Budgeted amounts are reported as amended. All appropriations lapse at year-end.

E. Cash and Investments

Cash balances held in banks and in revolving funds are insured to $250,000 by the Federal Deposit Insurance Corporation.

The District participates in the Contra Costa County Treasury. Contra Costa County (the County) pools its funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

E. Cash and Investments - continued

Furthermore, the County Treasurer has a written investment policy, approved by the Board of Supervisors, which is more restrictive than state code as to terms of maturity and type of investment. Also, the County has an investment committee, which performs regulatory oversight for its pool as required by California Government Code Section 27134.

F. Prepaid Items

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the benefiting period.

G. Capital Assets

Capital assets are those purchased or acquired with an original cost of $5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

Asset Class	Estimated Useful Life in Years
Land	N/A
Land improvements	20
Building and structures	50
Portable classrooms	25
Kitchen equipment	15
Copiers	5
Musical instruments	10
Vehicles	5
Grounds equipment	5

H. Deferred Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

H. Deferred Revenue – continued

Deferred revenue consists primarily of class registration and rental fees received during the current year for programs or trips to be conducted subsequent to June 30, 2015. As of June 30, 2015, the deferred revenue balance was $703,254.

I. Compensated Absences

The District grants employees vacation and sick leave in varying amounts. In the event of retirement or termination, an employee is reimbursed at full salary rates for accumulated vacation days and at one-quarter of salary rates for sick leave days in excess of 30 days. The current portion of accumulated vacation and sick leave is recognized in the general fund. All compensated absences are accrued when incurred in the government-wide financial statements.

As of June 30, 2015, the liability for accrued vacation, administrative and compensatory time-off leave was $336,342. This liability is paid from funds related to the accrued personnel costs.

J. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Premiums, discounts and issuance costs are deferred and amortized over the life of the debt using the effective-interest method.

In the fund financial statements, governmental funds recognize premiums, discounts and issuance costs during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses. Designations for the ending fund balance indicate tentative plans for financial resource utilization in a future period.

K. Restricted Cash

Restricted cash represents assets either held by bond trustees or the District, which are governed by a trust indenture specifying their uses. These assets all relate to various debt issuances.

L. Revenue Limit/Property Tax

The County is responsible for assessing, collecting, and apportioning property taxes on behalf of the District. Taxes are levied for each fiscal year on taxable real and personal property in the County. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

L. Revenue Limit /Property Tax - continued

are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on January 1 and become delinquent if unpaid by August 31.

The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the *California Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately October 1 of each year.

M. Inter-fund Transactions

Inter-fund transactions are reported as loans, services provided, reimbursements, or transfers. Loans are reported as inter-fund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when a fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other inter-fund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

N. New Accounting Pronouncements

The following Governmental Accounting Standards Board (GASB) Statements were implemented during the 2015 fiscal year:

GASB Statement No. 68 – Accounting and Financial Reporting for Pensions – an amendment of GASB Statement 27 – The provisions of this statement are effective for financial statements for fiscal years beginning after June 15, 2014.

GASB Statement No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No 27. The provisions of this statement are effective for financial statements for fiscal years beginning after June 15, 2014.

NOTE 2: CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent possible pursuant to the District Board Approved Investment Policy and Guidelines and State Government Code. Cash on deposit as of June 30, 2015, amounted to $4,009,755 and was deposited

NOTE 2: CASH AND INVESTMENTS – continued

in the following depositories:

Deposits and Investments	Carrying Amount	Market Value	Investment Risk
Cash in County Treasury	$ 2,329,963	$ 2,329,963	AA
Cash in bank	291,403	291,403	N/A
Cash with fiscal agent (restricted)	210,012	210,012	N/A
Investments in LAIF (includes rest.)	1,178,377	1,178,377	Not Rated
Total cash and Investments	$ 4,009,755	$ 4,009,755	

A. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

California Law requires banks and savings and loan associations to pledge government securities with a market value of 110% of the District's cash on deposit or first trust deed mortgage notes with a value of 150% of the deposit as collateral for these deposits. Under California Law, this collateral is held in the District's name and places the District ahead of general creditors of the institution.

B. Investments

The District's investments are carried at fair value instead of cost, as required by U.S. generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end if material, and it includes the effects of these adjustments in income for that fiscal year.

The District places certain funds with the State of California's Local Agency Investment Fund (LAIF). The District is a voluntary participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California and the Pooled Money Investment Board. The State Treasurer's office pools these funds with those of other governmental agencies in the state and invests the cash. The fair value of the District's investment

NOTE 2: CASH AND INVESTMENTS – continued

B. Investments - continued

in this pool is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The management of the State of California Pooled Money Investment Account has indicated to the District that as of June 30, 2014 the carrying amount of the pool was $64,846,169,129 and the estimated market value of the pool (including accrued interest) was $64,850,840,279. The District's proportionate share of that value is $896,163. Included in LAIF's investment portfolio are certain derivative securities or similar products in the form of structured notes, totaling $800,000,000 and asset-backed securities totaling $1,297,405,000. LAIF's (and the District's) exposure to risk (credit, market or legal) is not currently available.

The monies held in the pooled investment funds are not subject to categorization by risk category. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on the amortized cost basis. Funds are accessible and transferable to the master account with twenty-four hour notice. Financial statements for LAIF can be obtained from the California State Treasurer's Office: State Treasurer's Office, 915 Capitol Mall, Suite 110, Sacramento, CA 95814.

C. Restricted and Designated Cash and Equivalents

The District segregates certain cash and equivalents that have legal or Board of Directors' designated restrictions as to their uses. The District is required under the terms of certain long-term debt covenants to segregate and maintain $210,012 restricted for debt service in the general fund and $1,370,273 in the Measure E fund for debt service as of June 30, 2015.

NOTE 3: CAPITAL ASSETS

An analysis of fixed assets at June 30, 2015 is as follows:

Governmental Activities	Balance 6/30/14	Increase	Decrease	Balance 6/30/15
Capital assets, not being depreciated:				
Land	$ 6,638,913	$ -	$ -	$ 6,638,913
Total capital assets, not being depreciated	6,638,913	-	-	6,638,913
Capital assets, being depreciated:				
Land and park improvements	9,913,340	16,926	-	9,930,266
Building and structure	27,605,625	81,805	-	27,687,430
Swimming pool	1,599,173	-	-	1,599,173
Furniture and equipment	1,992,024	111,444	-	2,103,468
Total capital assets, being depreciated	41,110,162	210,175	-	41,320,337
Less accumulated depreciation:				
Land and park improvements	(4,921,221)	(228,229)	-	(5,149,450)
Building and structure	(1,724,830)	(556,972)	-	(2,281,802)
Swimming pool	(873,034)	(30,595)	-	(903,628)
Furniture and equipment	(1,172,055)	(228,229)	-	(1,424,735)
Total accumulated depreciation	(8,691,140)	(1,068,475)	-	(9,759,615)
Total capital assets being depreciated – net	32,419,022	(858,300)	-	31,560,722
Capital assets – net	$ 39,057,935	$ (858,300)	$ -	$ 38,199,635

Depreciation expense of $1,068,475 was charged to the parks & recreation function.

NOTE 4: LONG-TERM DEBT

A. Change in Long-Term Debt

The following is a summary of changes in long-term debt as of June 30, 2015:

	6/30/14	Additions	Retirements	6/30/15	Current
General obligation	$ 27,120,000	$ -	$ 455,000	$ 26,665,000	$ 545,000
Issuance/premiums, net	(72,804)	-	-	(72,804)	-
Loan payable	262,304	-	39,298	223,006	12,750
2013 COP	2,260,000	-	123,000	2,137,000	132,000
Accrued interest	1,136,734	1,101,687	1,136,734	1,101,687	1,101,687
Net pension liability	3,802,858		763,011	3,039,847	-
Compensated absences	309,349	-	51,442	257,907	-
Total	$ 34,818,441	$ 1,101,687	$ 2,568,485	$ 33,351,643	$ 1,791,437

NOTE 4: LONG-TERM DEBT – continued

B. Certificates of Participation ("COP")

The District issued certificates of participation in August of 2013 to refinance the prior two certificates. The total amount of the issue was $2,366,000 with an interest rate bearing 3.65%. The 2013 certificates mature as follows:

Year Ending June 30	Principal	Interest	Debt Service
2016	$ 132,000	$ 78,001	$ 210,001
2017	131,000	73,183	204,183
2018	139,000	68,401	207,401
2019	142,000	63,328	205,328
2020	150,000	58,145	208,145
2021-2025	828,000	205,021	1,033,021
2026-2030	615,000	55,663	670,663
Total	$ 2,137,000	$ 601,742	$ 2,738,742

B. Measure E General Obligation Bond

The District issued general obligation bonds in August of 2009 to finance the acquisition, expansion and improvement of District facilities. Measure E was authorized by an election of registered voters of the District. The total amount of the two issues of these Measure E bonds were $28,000,000 with an average interest rate of 4.63%. he Series A certificates mature through 2041 as follows:

Year Ending June 30	Principal	Interest	Debt Service
2016	$ 420,000	$ 864,625	$ 1,284,625
2017	435,000	852,025	1,287,025
2018	445,000	838,975	1,283,975
2019	460,000	825,625	1,285,625
2020	475,000	811,825	1,286,825
2021	490,000	795,200	1,285,200
2022-2026	2,745,000	3,679,650	6,424,650
2027-2031	3,440,000	2,983,750	6,423,750
2032-2036	4,370,000	2,054,495	6,424,495
2037-2041	5,560,000	861,500	6,421,500
Total	$ 18,840,000	$ 14,567,670	$ 33,407,670

NOTE 4: LONG-TERM DEBT – continued

The Series B certificates mature through 2042 as follows:

Year Ending June 30	Principal	Interest	Debt Service
2016	$ 90,000	$ 340,260	$ 430,260
2017	125,000	337,560	462,560
2018	160,000	333,810	493,810
2019	165,000	327,410	492,410
2019-2023	955,000	1,531,250	2,486,250
2024-2028	1,200,000	1,287,550	2,487,550
2029-2033	1,470,000	964,850	2,434,850
2034-2038	1,840,000	623,870	2,463,870
2039-2042	1,820,000	197,626	2,017,626
Total	$ 7,825,000	$ 5,944,186	$ 13,769,186

NOTE 5: INTER-FUND RECEIVABLES AND PAYABLES

Current inter-fund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2015, inter-fund balances comprised the following:

Fund	Inter-fund Receivable	Inter-fund Payable
General fund	$ -	$ 45,672
Special revenue funds:		
Landscape	17,199	-
Parkland	29,878	-
Other	14,369	15,774
Total inter-fund receivable/payable	$ 61,446	$ 61,446

NOTE 6: DEFINED BENEFIT PENSION PLAN

Plan Description

The District contributes to the California Public Employees' Retirement System (PERS); an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and District

NOTE 6: DEFINED BENEFIT PENSION PLAN - continued

ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, CA 95814.

Funding Policy

Participants are required to contribute 7% of their annual covered salary. The District is required to contribute at an actuarially determined rate; the current rate is 13.463% for employees of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by PERS.

At June 30, 2015 the District reported a liability of $3,039,847 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2015 the District recognized pension expense of $242,925 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial, gain/loss, actuarial assumptions or method, and plan benefits.

Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.5%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS' Membership Data for all Funds

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2013.

NOTE 6: DEFINED BENEFIT PENSION PLAN - continued

Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments (7.5%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (Expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	47.0%	5.71%
Global Fixed Income	19.0%	2.43%
Inflation Sensitive	6.0%	3.36%
Private Equity	12.0%	6.95%
Real Estate	11.0%	5.13%
Infrastructure and Forestland	3.0%	5.09%
Liquidity	2.0%	(1.05)%

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

NOTE 6: DEFINED BENEFIT PENSION PLAN - continued

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate (continued)

	1% Decrease 6.50%	Discount Rate 7.5%	1% Increase 8.5%
District's proportionate share of the net pension plan liability	$ 4,877,421	$ 3,039,847	$ 1,514,836

Detailed information about the pension fund's fiduciary net position is available in the separately issued CALPERS comprehensive annual financial report which may be obtained by contacting PERS.

NOTE 7: RISK MANAGEMENT

The District manages risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters by participating in the public entity risk pools described below.

Public entity risk pools are formally organized and separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, those entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each risk pool is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective risk pool, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these risk pools are not the District's responsibility.

The District is a member of a program through which certain specified and limited self-insured general liability, property loss and automobile liability are administered by the California Association for Park and Recreation Insurance (CAPRI) and shared by its participating members.

Complete audited financial statements for CAPRI can be obtained from CAPRI's office at 6341 Auburn Boulevard, Suite A, Citrus Heights, CA 95621.

CAPRI provides comprehensive general liability coverage with a $10,000,000 limit per occurrence for personal injury and property damage to which the coverage applies. There is no deductible to the District.

CAPRI also provides public officials and employee liability coverage with a $10,000,000 annual aggregate limit per member district because of a wrongful act(s) which occurs during the coverage period for which the coverage applies. There is a

NOTE 7: RISK MANAGEMENT - continued

$25,000 deductible for any covered claim for wrongful termination payable by the District.

All-Risk Property Loss coverage including Boiler & Machinery coverage is subject to a $2,000 deductible per occurrence payable by the District.

CAPRI provides flood and earthquake coverage with an annual aggregate limit of $5,000,000 for all the member districts. The deductible for all loss or damage arising from the risks of flood and/or earthquake is $50,000 per occurrence or 5% of the value of the building, contents, and/or structure damaged, whichever is greater.

NOTE 8: CONTINGENCIES

The District is involved in various claims and litigation arising in the ordinary course of business. District management, based upon the opinion of legal counsel, is of the opinion that the ultimate resolution of such matters will not have a materially adverse effect on the District's financial position or results of operations.

NOTE 9: PART-TIME AND SEASONAL EMPLOYEE RETIREMENT PLAN

The District uses a FICA alternative (457) plan for the District's seasonal and part-time employees. This plan satisfies the requirements of Internal Revenue Code Section 3121, which requires the District to either include these employees under the Social Security System or a qualified pension plan. The District contributed $23,155 during the year ended June 30, 2015.

NOTE 10: DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all full-time and permanent part-time employees, permits them to defer a portion of their salary until future years. Under this plan, participants are not taxed on the deferred portion of the compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the District's property, are not managed by the District and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

NOTE 11: NET POSITION AND FUND BALANCES

GASB Statement No. 34 adds the concept of Net Assets, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis. GASB 63 changed this terminology to "Net Position".

A. Net Position

Net position is the excess of all the District's assets over all its liabilities, regardless of fund. Net position is divided into three captions under GASB Statement No. 34. These captions apply only to net assets, which is determined only at the Government-wide level, and are described below:

Invested in Capital, net of related debt describes the portion of net assets that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

A. Net position - continued

Restricted describes the portion of net assets that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter. These include amounts for debt service requirements.

Unrestricted describes the portion of net assets that is not restricted to use.

B. Fund Equity

The accompanying financial statements reflect certain changes that have been made with respect to the reporting of the components of fund balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental funds now reflect the component classifications described below. In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

NOTE 11: NET POSITION AND FUND BALANCES – continued

B. Fund Equity - continued

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision making authority. The Board of Directors serves as the District's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes action.

Assigned fund balance includes amounts intended to be used by the District for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the District's policy specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

NOTE 12: TRANSFERS

Transactions which constitute reimbursement of a fund for expenditures initially made from that fund, which are properly attributable to another fund, are recorded as expenditures in the reimbursing fund and as a reduction of the expenditures in the fund that is reimbursed. The funds below were combined with the general fund in previous years. The following schedule summarizes the transfers in and out for the fiscal year ended June 30, 2015:

	Transfers In	Transfers Out
Major Funds:		
General fund	$ -	$ 451,809
Measure E Project fund	170,232	-
Other funds	281,577	-
Totals	$ 451,809	$ 451,809

NOTE 13: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63 (defined in footnote No. 1), the District recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the District that is applicable to a future reporting period.

The District has one item that is reportable on the Government-wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions. The sum total is $294,229.

The District also recognized deferral inflows of resources in the government-wide financial statements. This is an acquisition of net position by the District that is applicable to a future reporting period. The District has one item related to pensions that is captured as a deferred inflow of resources. The sum total at year-end was $747,920.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period.

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

$294,229 was reported as deferred outflows of resources related to pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year-end June 30, 2016.

Other amounts reported as deferred outflows of resources of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2016	$ 183,771
2017	183,771
2018	184,149
2019	185,657
Total	$ 737,348

NOTE 14: PRIOR PERIOD ADJUSTMENT

A prior period adjustment was recorded in the Government-Wide financial statements in an amount totaling $3,544,842 to decrease the beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of the net pension liability.

NOTE 15: SUBSEQUENT EVENTS

Subsequent events were reviewed through October 31, 2015. No additional events were found that will materially affect the District's financial position.

PLEASANT HILL RECREATION AND PARK DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive
Revenues				
Property taxes	$ 3,654,000	$ 3,644,250	$ 3,792,202	$ 147,952
Non-recreation	389,000	195,500	295,614	100,114
Senior citizens	518,000	516,400	588,827	72,427
Winslow center	32,000	38,000	40,376	2,376
Community center rental	185,000	465,000	451,837	(13,163)
Adult activities	169,000	179,050	179,418	368
Athletics & teens	700,500	773,550	830,825	57,275
Preschool, youth, & special	504,550	855,950	580,838	(275,112)
Child care	315,000	284,000	316,680	32,680
Aquatics	356,975	358,800	363,767	4,967
Interest	7,000	3,000	3,528	528
Total Revenues	6,831,025	7,313,500	7,443,912	130,412
Expenditures				
Administration	365,082	355,160	411,859	(56,699)
Recreation	406,234	420,490	412,090	8,400
Senior citizens	852,386	866,464	888,623	(22,159)
Winslow center	52,122	53,051	54,070	(1,019)
Community center rental	504,085	526,010	522,223	3,787
Adult activities	144,070	148,741	145,247	3,494
Athletics & teens	745,542	780,243	820,032	(39,789)
Preschool, youth, & special	397,407	398,814	411,989	(13,175)
Child care	276,400	247,820	250,672	(2,852)
Aquatics	708,168	684,725	687,252	(2,527)
Communications	269,710	260,500	260,932	(432)
Parks	1,228,334	1,176,975	1,172,535	4,440
Maintenance	388,390	395,600	411,601	(16,001)
Capital outlay	279,000	198,250	210,175	(11,925)
Debt service:				
Principal	162,300	162,300	162,298	2
Interest	93,700	93,700	93,626	74
Total Expenditures	6,872,930	6,768,843	6,915,224	(146,381)
Excess (Deficit) of Revenues Over (Under) Expenditures	(41,905)	544,657	528,688	(15,969)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(451,809)	451,809
Total Other Financing Sources (Uses)	-	-	(451,809)	451,809
Net change in Fund Balances			76,879	
Fund Balances, beginning of period			1,160,771	
Fund Balances, end of period			$ 1,237,650	

PLEASANT HILL RECREATION AND PARK DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – PENSION
JUNE 30, 2015

Pleasant Hill Recreation and Park District – Schedule of the District's proportionate share of the Net Pension Liability:

Last 10 Fiscal years*:

	FY 2014
District's proportion of the net pension liability	Varies by plan
District's proportionate share of the net pension liability	$ 3,039,847
District's covered employee payroll	1,822,492
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	166.79%
Plan Fiduciary net position as a percentage of the total pension liability	78.05%

*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

CALPERS - Schedule of District contributions

Last 10 Fiscal Years*:

	FY 2014
Actuarially determined contribution	$ 258,016
Total actual contributions	258,016
Contribution deficiency (excess)	$ -
District's covered-employee payroll	$ 1,822,492
Contributions as a percentage of covered employee payroll	14.16%

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: November 12, 2015

RE: November 18, 2015 Board Meeting

Reserve Study Presentation - Browning Reserve Group

Robert Browning of the Browning Reserve Group will be on hand to make a presentation to the Board on the reserve study for Pleasant Hill Recreation & Park District. The reserve study is included in your packet.

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: November 12, 2015

RE: November 18, 2015 Board Meeting

Report on the September 30, 2015 Quarterly Financial Report

a. Review of Investment Report

b. Review of Public Agency Retirement Services (PARS)

Accounting Supervisor, Mark Blair, will give a summary and update on the September 30, 2015 quarterly financial report. The information is enclosed in your packet.

Oct 22, 2015

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the month ending Sep 30, 2015. I offer the following comments on these statements;

Financial overview –

- The bottom line results for the General Fund show a loss of $814k compared to a loss of $843k for the 2014-15 fiscal year. This is a slight $29k improvement, or up 3.4% over year. The current year Non-Recreation department reflects a 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 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.
  Two departments, in particular, have YTD results that should be highlighted. Teens have a profit thru 9/30/15 of $18k, compared to a $4k loss for last year. Child Care has an YTD profit of $65k, when they had a loss as of 9/30/14 of $18k, for an $83k improvement. Both programs had very successful summer camp results in the current year.

- Tax Revenue- Unsecured tax payments of $103k have been received in the current year compared to $108k received thru Sep 2014.

- Overall Program Revenue (Rec Admin to Communication) - Total program revenues for the current year are $1,145k compared to $943k reflected last year. This represents a $202k increase or up 21%. The largest changes are in Child Care up $85k and Teens up $31k both reflecting large increases in summer camp results. The Community Center is up $36k reflecting additional rentals.

- Overall Program Expenses (Rec Admin to Communications) - Total program expenses for the current year are $1,339k compared to $1,249k for the prior year. This represents an $90k increase or up 7.22%.

- Long Term Debt – $53k decrease. This entire difference is attributable to the payment on the FF&E loan being charged to Sep last year and current year is not due until Nov.

- Capital Expenses- $ 68k decrease. The prior Jul reflected the $44k re-pavement work and $33k water leak repairs at the CC.

The following schedules are included in this review;

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

FUND 100 GENERAL

		Budget FYE 6/30/16	Actual Results Year to Date as of Sep 30, 2015	% of Budget	Budget FYE 6/30/15	Actual Results Year to Date as of Sep 30, 2014	% of Budget
REVENUE							
NON RECREATION	1000	$3,635,000	$151,629	4.17%	$3,401,000	$135,363	3.98%
REC ADMIN	1210	$3,000	$475	15.83%	$3,500	$1,235	35.29%
SENIORS	1220	$523,600	$136,338	26.04%	$518,000	$108,979	21.04%
WINSLOW CENTER	1230	$40,000	$9,444	23.61%	$32,000	$3,614	11.29%
COMMUNITY CENTER	1231	$475,000	$134,548	0.00%	$185,000	$98,576	0.00%
RODGERS RANCH	1233	$0	$0	0.00%	$1,000	$0	0.00%
ADULT ACTIVITIES	1240	$190,000	$84,656	44.56%	$168,000	$82,696	49.22%
ATHLETICS	1250	$555,000	$166,114	29.93%	$540,500	$159,885	29.58%
TEENS	1255	$248,150	$127,590	51.42%	$160,000	$96,596	60.37%
PRESCHOOL YOUTH	1260	$502,700	$116,124	23.10%	$419,000	$117,235	27.98%
SPECIAL EVENTS	1265	$218,000	$43,620	20.01%	$85,550	$44,907	0.00%
CHILD CARE	1270	$313,000	$146,012	46.65%	$315,000	$61,077	19.39%
AQUATICS	1280	$378,000	$179,661	47.53%	$356,975	$168,040	47.07%
COMMUNICATIONS	1290	$0	$0	0.00%	$0	$0	0.00%
PARKS	1300	$649,000	$0	0.00%	$649,000	$0	0.00%
TOTAL		**$7,730,450**	**$1,296,211**	16.77%	**$6,834,525**	**$1,078,203**	15.78%
EXPENDITURES							
ADMINISTRATION	1100	$535,740	$259,475	48.43%	$365,082	$96,152	26.34%
REC ADMIN	1210	$484,380	$131,467	27.14%	$406,234	$99,779	24.56%
SENIORS	1220	$844,875	$269,645	31.92%	$852,386	$225,687	26.48%
WINSLOW CENTER	1230	$59,155	$14,243	24.08%	$52,122	$16,517	31.69%
COMMUNITY CENTER	1231	$556,730	$151,730	27.25%	$501,285	$125,509	25.04%
SCHOOL HOUSE	1232	$1,700	$402	23.65%	$2,800	$709	25.32%
RODGERS RANCH	1233	$6,670	$2,005	30.06%	$2,600	$686	26.38%
ADULT ACTIVITIES	1240	$156,570	$60,559	38.68%	$141,470	$62,604	44.25%
ATHLETICS	1250	$465,030	$127,133	27.34%	$464,302	$120,525	25.96%
TEENS	1255	$328,890	$109,587	33.32%	$281,240	$100,985	35.91%
PRESCHOOL YOUTH	1260	$333,970	$81,404	24.37%	$304,082	$86,259	28.37%
SPECIAL EVENTS	1265	$209,310	$44,786	21.40%	$93,325	$36,127	38.71%
CHILD CARE	1270	$269,350	$80,861	30.02%	$276,400	$78,793	28.51%
AQUATICS	1280	$700,435	$219,139	31.29%	$708,168	$228,850	32.32%
COMMUNICATIONS	1290	$290,040	$66,352	22.88%	$269,710	$65,461	24.27%
PARKS	1300	$1,236,330	$312,518	25.28%	$1,228,334	$284,161	23.13%
BUILDING MAINTENANCE	1350	$416,150	$105,049	25.24%	$388,390	$97,866	25.20%
LONG TERM DEBT	1400	$256,000	$38,993	15.23%	$256,000	$91,691	35.82%
CAPITAL	1500	$494,000	$34,678	7.02%	$279,000	$103,041	36.93%
TOTAL		**$7,645,325**	**$2,110,026**	27.60%	**$6,872,930**	**$1,921,402**	27.96%
REV LESS EXPENSE		**$85,125**	**-$813,815**	-956.02%	**-$38,405**	**-$843,199**	2195.54%

Non-Recreation

Period 03 - 03
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
0000										
	Revenue									
100-0000-40100	Current Secured Tax	-2,780,000.00	0	0	-695,000.00	-160.55	695,000.00	160.55	-100.00%	
100-0000-40120	Current Unsecured Tax	-110,000.00	-103,309.68	-103,309.68	-27,500.00	-108,027.94	-75,809.68	4718.26	-4.37%	
100-0000-40200	HOPTR	-30,000.00	0	0	-7,500.00	0	7,500.00	0	0.00%	
100-0000-41300	City of Pleasant Hill	-15,000.00	0	0	-3,750.00	0	3,750.00	0	0.00%	
100-0000-41350	Redevelopment	-225,000.00	0	0	-56,250.00	0	56,250.00	0	0.00%	
100-0000-41800	CCC Block Grant	-20,000.00	0	0	-5,000.00	-10,000.00	5,000.00	10000	-100.00%	
100-0000-42450	Project Funding	-270,000.00	-11,145.25	-21,545.25	-67,500.00	0	45,954.75	-21545.25	100.00%	Golf Tournament and pledge payments
100-0000-42500	Interest Earned	-7,000.00	0	0	-1,750.00	0	1,750.00	0	0.00%	
100-0000-42555	Misc Revenue	-9,000.00	-3,588.00	-3,728.00	-2,250.00	-610.77	-1,478.00	-3117.23	510.38%	
100-0000-42600	Insurance Dividends	-29,000.00	0	0	-7,250.00	0	7,250.00	0	100.00%	
100-0000-42700	Funraising Activities	-35,000.00	0	-950	-8,750.00	0	7,800.00	-950	100.00%	
100-0000-49600	ADA	-58,000.00	-1,469.59	-8,018.42	-14,500.00	-5,989.52	6,481.58	-2028.9	33.87%	
100-0000-49700	Registration Surcharge	-21,000.00	-1,367.14	-6,358.57	-5,250.00	-4,275.36	-1,108.57	-2083.21	48.73%	
100-0000-49750	Regi Surcharge-Facitities fee	-26,000.00	-1,378.18	-7,719.37	-6,500.00	-6,299.32	-1,219.37	-1420.05	22.54%	
	Revenue	**-3,635,000.00**	**-122,257.84**	**-151,629.29**	**-908,750.00**	**-135,363.46**	757,120.71	-16265.83	12.02%	
	Expense									
1100	**ADMINISTRATION**									
	Wages and Benefits									
100-1100-50001	Admin-Salary General Manager	55,000.00	4,635.75	13,907.26	13,750.00	12,934.97	157.26	972.29	7.52%	
100-1100-50002	Admin-Salary Office Staff	23,840.00	1,923.26	5,769.77	5,960.00	5,524.08	-190.23	245.69	4.45%	
100-1100-50003	Admin-Salary Accounting Staff	53,700.00	4,512.90	13,538.67	13,425.00	12,612.61	113.67	926.06	7.34%	
100-1100-50010	Salary-Fund Raising Activities	3,000.00	0	0	750	-175	-750.00	175	-100.00%	
100-1100-55150	Employer FICA/Medicare	9,600.00	839.24	2,517.61	2,400.00	2,370.21	117.61	147.4	6.22%	
100-1100-55250	PERS- Employer Share	10,500.00	942.44	2,837.31	2,625.00	4,658.57	212.31	-1821.26	-39.09%	
100-1100-55260	PERS Annual Fee	164,000.00	0	158,749.00	41,000.00	0	117,749.00	158749	100.00%	new one time annual fee reduces monthly contribution rates for all departments
100-1100-55300	Kaiser - Employer Share	31,000.00	1,902.78	6,351.42	7,750.00	7,609.01	-1,398.58	-1257.59	-16.53%	
100-1100-55310	Delta Dental - Empr Share	2,500.00	274.88	320.65	625	661.77	-304.35	-341.12	-51.55%	
100-1100-55320	Life & Ltd Ins - Empr Shr	1,400.00	82.5	263.77	350	238.28	-86.23	25.49	10.70%	
100-1100-55370	PARS District Share	400	0	0	100	0	-100.00	0	0.00%	
100-1100-55400	Workers Compensation	1,000.00	128.59	460.8	250	342.68	210.80	118.12	34.47%	
	Wages and Benefits	**355,940.00**	**15,242.34**	**204,716.26**	**88,985.00**	**46,777.18**	115,731.26	157939.08	337.64%	
	Operating Expenses									
100-1100-60100	Board Compensation	12,400.00	1,020.00	3,020.00	3,100.00	3,010.00	-80.00	10	0.33%	
100-1100-60200	Board Conference & Travel	5,000.00	0	121	1,250.00	0	-1,129.00	121	100.00%	
100-1100-60300	Staff Conference & Travel	3,000.00	1,018.00	1,078.80	750	5.41	328.80	1073.39	19840.85%	
100-1100-60350	Mileage	5,400.00	483.38	1,347.78	1,350.00	1,275.88	-2.22	71.9	5.64%	
100-1100-60370	Staff Training	500	0	0	125	0	-125.00	0	0.00%	
100-1100-65365	Telephone	3,900.00	54.71	696.63	975	1,255.47	-278.37	-558.84	-44.51%	
100-1100-70000	Professional Services	25,000.00	7,836.96	13,680.91	6,250.00	6,532.76	7,430.91	7148.15	109.42%	
100-1100-70010	Reserve Study Fees	30,500.00	0	0	7,625.00	0	-7,625.00	0	0.00%	
100-1100-73320	Insurance	28,000.00	2,963.48	8,890.44	7,000.00	9,265.25	1,890.44	-374.81	-4.05%	
100-1100-73330	Legal Advertising	500	0	0	125	0	-125.00	0	0.00%	
100-1100-73335	Memberships	950	0	2,550.00	237.5	2,979.60	2,312.50	-429.6	-14.42%	
100-1100-73340	Administrative Fees	55,500.00	4,679.08	18,335.00	13,875.00	15,933.24	4,460.00	2401.76	15.07%	
100-1100-74000	Fundraising Expenses	0	2,020.41	2,020.41	0	6,501.29	2,020.41	-4480.88	-68.92%	golf tourny
100-1100-75350	Postage	2,650.00	355.13	1,178.58	662.5	823.45	516.08	355.13	43.13%	
100-1100-75500	Office Supplies	6,500.00	798.83	1,838.84	1,625.00	1,792.90	213.84	45.94	2.56%	
	Operating Expenses	**179,800.00**	**21,229.98**	**54,758.39**	**44,950.00**	**49,375.25**	9,808.39	5383.14	10.90%	
Revenue Total		-3,635,000.00	-122,257.84	-151,629.29	-908,750.00	-135,363.46	757,120.71	-16265.83	12.02%	
Expense Total		535,740.00	36,472.32	259,474.65	133,935.00	96,152.43	125,539.65	163322.22	169.86%	
Grand Total		-3,099,260.00	-85,785.52	107,845.36	-774,815.00	-39,211.03	882,660.36	147056.39	-375.04%	$147k decline all attributable to new $159K annual PERS fee.

Rec Admin

Period 03 - 03
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
1210	**RECREATION ADMINISTRATION**									
	Revenue									
100-1210-44100	Rec Admin On Line Courses	-3,000.00	-475	-475	-750	-1,235.00	275	760.00	-61.54%	
	Revenue	**-3,000.00**	**-475**	**-475**	**-750**	**-1,235.00**	275	760.00	-61.54%	
	Expense									
1210	**RECREATION ADMINISTRATION**									
	Wages and Benefits									
100-1210-50001	Rec Admin-Salary General Manag	9,510.00	794.7	2,384.10	2,377.50	2,217.42	6.6	166.68	7.52%	
100-1210-50002	Rec Admin-Salary Office Staff	3,900.00	329.71	989.11	975	946.99	14.11	42.12	4.45%	
100-1210-50003	Rec Admin-Salary Accounting St	8,920.00	773.64	2,320.91	2,230.00	2,162.17	90.91	158.74	7.34%	
100-1210-50100	Rec Admin-Rental Coordinator	63,500.00	4,999.00	14,997.00	15,875.00	12,687.00	-878	2,310.00	18.21%	salary adjustment
100-1210-50110	Rec Admin-Office Staff Full Ti	54,300.00	4,587.00	13,761.00	13,575.00	13,047.00	186	714.00	5.47%	
100-1210-50120	Rec Admin-Office Staff Part Ti	55,300.00	4,855.32	14,881.74	13,825.00	14,536.14	1056.74	345.60	2.38%	
100-1210-50190	Part Time Custodial	4,600.00	387.9	1,092.48	1,150.00	990.6	-57.52	101.88	10.28%	
100-1210-55150	Employer FICA/Medicare	12,650.00	1,777.97	4,102.05	3,162.50	3,183.48	939.55	918.57	28.85%	
100-1210-55250	PERS- Employer Share	10,300.00	1,123.48	3,359.07	2,575.00	4,923.61	784.07	-1,564.54	-31.78%	
100-1210-55300	Kaiser - Employer Share	19,800.00	1,460.54	4,878.60	4,950.00	5,204.44	-71.4	-325.84	-6.26%	
100-1210-55310	Delta Dental - Empr Share	2,250.00	161.76	485.25	562.5	508.21	-77.25	-22.96	-4.52%	
100-1210-55320	Life & Ltd Ins - Empr Shr	1,100.00	103.76	312.79	275	286.41	37.79	26.38	9.21%	
100-1210-55370	PARS District Share	700	38.22	138.48	175	134.92	-36.52	3.56	2.64%	
100-1210-55400	Workers Compensation	2,200.00	211.09	632.35	550	481.87	82.35	150.48	31.23%	
	Wages and Benefits	**249,030.00**	**21,604.09**	**64,334.93**	**62,257.50**	**61,310.26**	2077.43	3,024.67	4.93%	
	Operating Expenses									
100-1210-60350	Mileage	600	0	0	150	0	-150	0.00	0.00%	
100-1210-60370	Staff Training	500	0	0	125	0	-125	0.00	0.00%	
100-1210-60380	Employee Service	1,500.00	1,062.47	1,612.47	375	32.4	1237.47	1,580.07	4876.76%	Service luncheon held in Sep in current year
100-1210-65365	Telephone	1,800.00	0	283.35	450	372.9	-166.65	-89.55	-24.01%	
100-1210-65720	Disposal Fees at the DO	0	134.45	403.35	0	394.68	403.35	8.67	2.20%	
100-1210-70000	Professional Services	6,000.00	1,343.48	2,345.30	1,500.00	1,119.90	845.3	1,225.40	109.42%	ongoing legal fees
100-1210-73320	Insurance	3,500.00	508.03	1,524.09	875	1,466.10	649.09	57.99	3.96%	
100-1210-73335	Memberships	800	0	0	200	0	-200	0.00	0.00%	
100-1210-73340	Administrative Fees	8,500.00	802.13	3,143.14	2,125.00	2,784.78	1018.14	358.36	12.87%	Admin fees up for all departments reflecting increased regsitration & related Active fees
100-1210-75350	Postage	500	110.78	202.04	125	91.26	77.04	110.78	121.39%	
100-1210-75370	Safety Equipment	3,050.00	374.94	374.94	762.5	0	-387.56	374.94	100.00%	
100-1210-75504	City of PH Server fees	24,000.00	0	0	6,000.00	2,000.00	-6000	-2,000.00	-100.00%	
100-1210-75505	Computer Hardware	27,800.00	12,089.42	22,858.39	6,950.00	1,986.44	15908.39	20,871.95	1050.72%	New Pc's at DO, CC, TC & SC
100-1210-75506	Computer Software	32,000.00	0	5,119.03	8,000.00	4,875.26	-2880.97	243.77	5.00%	
100-1210-75507	Network Support	101,800.00	11,324.00	26,507.00	25,450.00	20,577.00	1057	5,930.00	28.82%	IT consultant monthly contract increase
100-1210-75509	Network Communication	9,500.00	0	300	2,375.00	257.48	-2075	42.52	16.51%	
100-1210-75510	Equipment Maintenance	7,500.00	691.74	1,387.47	1,875.00	1,538.38	-487.53	-150.91	-9.81%	
100-1210-75515	Janitorial Supplies	4,000.00	571.08	719.42	1,000.00	299.9	-280.58	419.52	139.89%	
100-1210-75620	On Line Class Expenses	2,000.00	139.5	206.75	500	672.5	-293.25	-465.75	-69.26%	
100-1210-75680	ADA Expenses	0	0	144.93	0	0	144.93	144.93	0.00%	
	Operating Expenses	**235,350.00**	**29,152.02**	**67,131.67**	**58,837.50**	**38,468.98**	8294.17	28,662.69	74.51%	
Revenue Total		-3,000.00	-475	-475	-750	-1,235.00	275	760.00	-61.54%	
Expense Total		484,380.00	50,756.11	131,466.60	121,095.00	99,779.24	10371.6	31,687.36	31.76%	
Grand Total		481,380.00	50,281.11	130,991.60	120,345.00	98,544.24	10646.6	32,447.36	32.93%	$21k of $32k deficit increase due to purchase of 9 PC's in current year.

Senior Center

Period 03 - 03
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
1220	**SENIOR CITIZENS**									
	Revenue									
100-1220-43700	Sen Center Rentals	-130,000.00	-19,448.46	-53,752.58	-32,500.00	-30,866.07	-21,252.58	-22,886.51	74.15%	continued increase in rental activity
100-1220-44100	Senior Classes	-88,000.00	-10,656.79	-23,313.03	-22,000.00	-18,977.57	-1,313.03	-4,335.46	22.85%	
100-1220-45000	Senior Center Nutrition Revenu	0	-2,167.05	-6,356.05	0	-7,161.00	-6,356.05	804.95	-11.24%	offset by nutrition expenses below
100-1220-49200	Senior Programs	-40,000.00	-9,540.00	-10,001.50	-10,000.00	-476.25	-1.50	-9,525.25	2000.05%	
100-1220-49250	Senior Care Manager Funds	-18,000.00	-500	-500	-4,500.00	0	4,000.00	-500.00	100.00%	
100-1220-49630	Senior Trip Revenue	-247,600.00	-22,170.60	-42,414.50	-61,900.00	-51,497.80	19,485.50	9,083.30	-17.64%	
	Revenue	**-523,600.00**	**-64,482.90**	**-136,337.66**	**-130,900.00**	**-108,978.69**	-5,437.66	-27,358.97	25.10%	
	Expense									
1220	**SENIOR CITIZENS**									
	Wages and Benefits									
100-1220-50001	Salary General Manager	9,500.00	794.7	2,384.10	2,375.00	2,217.42	9.10	166.68	7.52%	
100-1220-50002	Salary Office Staff	4,000.00	329.71	989.11	1,000.00	946.99	-10.89	42.12	4.45%	
100-1220-50003	SC-Salary Accounting Staff	9,300.00	773.64	2,320.91	2,325.00	2,162.17	-4.09	158.74	7.34%	
100-1220-50100	SC-Salary Supervisor	83,900.00	6,990.00	20,970.00	20,975.00	20,076.00	-5.00	894.00	4.45%	
100-1220-50120	Senior Center Staff	63,000.00	5,249.00	15,864.06	15,750.00	10,870.28	114.06	4,993.78	45.94%	
100-1220-50125	SC-Salary Care Manager	26,400.00	2,089.74	6,089.07	6,600.00	5,665.60	-510.93	423.47	7.47%	
100-1220-50126	SC- Salary Nutrition	14,500.00	1,186.45	3,061.80	3,625.00	2,445.19	-563.20	616.61	25.22%	
100-1220-50127	Salary Sr Trips	22,300.00	1,961.38	5,467.44	5,575.00	3,257.01	-107.56	2,210.43	67.87%	
100-1220-50128	SC-Salary Clerical	30,300.00	2,306.40	6,844.80	7,575.00	7,049.24	-730.20	-204.44	-2.90%	
100-1220-50130	SC-Salary Classes	21,000.00	3,328.40	4,558.37	5,250.00	3,635.95	-691.63	922.42	25.37%	
100-1220-50190	Sr Center Custodial FT PT	118,250.00	10,909.66	32,510.43	29,562.50	26,158.10	2,947.93	6,352.33	24.28%	Assigned approx 150 hours custodial shifts above anticipated schedule due to increased facility use.
100-1220-55150	Employer FICA/Medicare	16,575.00	2,159.82	6,526.86	4,143.75	3,818.93	2,383.11	2,707.93	70.91%	
100-1220-55250	PERS- Employer Share	9,600.00	1,951.30	5,941.10	2,400.00	5,744.05	3,541.10	197.05	3.43%	
100-1220-55300	Kaiser - Employer Share	11,500.00	760.1	2,511.86	2,875.00	2,672.65	-363.14	-160.79	-6.02%	
100-1220-55310	Delta Dental - Empr Share	2,125.00	175.84	527.56	531.25	552.7	-3.69	-25.14	-4.55%	
100-1220-55320	Life & Ltd Ins - Empr Sha	1,425.00	124.29	377.71	356.25	353.66	21.46	24.05	6.80%	
100-1220-55370	PARS District Share	1,550.00	236.58	618.38	387.5	1,151.04	230.88	-532.66	-46.28%	
100-1220-55400	Workers Compensation	7,000.00	1,454.52	4,408.83	1,750.00	3,904.59	2,658.83	504.24	12.91%	
	Wages and Benefits	**452,225.00**	**42,781.53**	**121,972.39**	**113,056.25**	**102,681.57**	8,916.14	19,290.82	18.79%	
	Operating Expenses									
100-1220-60350	Mileage	250	0	0	62.5	0	-62.50	0.00	100.00%	
100-1220-60370	Staff Training	1,000.00	0	0	250	5	-250.00	-5.00	-100.00%	
100-1220-65365	Telephone	4,800.00	54.69	826.48	1,200.00	1,079.71	-373.52	-253.23	-23.45%	
100-1220-65701	Electricity	48,200.00	5,871.04	16,870.50	12,050.00	16,894.36	4,820.50	-23.86	-0.14%	
100-1220-65705	Gas	7,600.00	202.63	532.13	1,900.00	694.58	-1,367.87	-162.45	-23.39%	
100-1220-65720	Disposal Fees	5,400.00	403.35	1,210.05	1,350.00	1,184.07	-139.95	25.98	2.19%	
100-1220-70000	Professional Services	4,600.00	1,343.48	2,345.30	1,150.00	1,119.90	1,195.30	1,225.40	109.42%	
100-1220-73320	Insurance	0	508.03	1,524.09	0	1,466.10	1,524.09	57.99	3.96%	
100-1220-73335	Memberships	600	0	65.83	150	0	-84.17	65.83	100.00%	
100-1220-73340	Administrative Fees	9,800.00	802.13	3,143.14	2,450.00	2,784.78	693.14	358.36	12.87%	
100-1220-75250	Care Manager Expenses	3,000.00	31.9	31.9	750	0	-718.10	31.90	100.00%	
100-1220-75350	Postage	0	110.78	202.04	0	91.26	202.04	110.78	121.39%	
100-1220-75500	Office Supplies	1,200.00	35.23	35.23	300	261.19	-264.77	-225.96	-86.51%	
100-1220-75515	Sen Center Services & Supplies	42,000.00	5,637.36	14,017.34	10,500.00	14,203.02	3,517.34	-185.68	-1.31%	Unplanned expenses in this quarter: AV Repairs $760, Electrical upgrade $480, Donor sign update by GNU $1300
100-1220-75540	Repairs and Supplies	0	1,311.79	3,369.77	0	1,167.33	3,369.77	2,202.44	188.67%	
100-1220-75545	Instructor fees contract class	22,000.00	1,768.00	4,898.90	5,500.00	4,758.00	-601.10	140.90	2.96%	
100-1220-75620	Senior Program Supplies	4,000.00	560.52	992.62	1,000.00	948.99	-7.38	43.63	4.60%	
100-1220-75625	Senior Publicity	1,000.00	135	496.3	250	0	246.30	496.30	100.00%	
100-1220-75630	Senior Trip Expenses	204,700.00	24,288.88	89,944.52	51,175.00	71,633.48	38,769.52	18,311.04	25.56%	includes $55,200 in trip expenses for trips occurring after 9/30/15. Revenue not recognized until trip occurs.
100-1220-75700	Sen Center Nutrition Expenses	28,000.00	2,905.00	7,166.00	7,000.00	4,714.00	166.00	2,452.00	52.02%	offset by nutrition rev above
100-1220-75750	Major Repairs	4,500.00	0	0	1,125.00	0	-1,125.00	0.00	0.00%	
	Operating Expenses	**392,650.00**	**45,969.81**	**147,672.14**	**98,162.50**	**123,005.77**	49,509.64	24,666.37	20.05%	
Revenue Total		-523,600.00	-64,482.90	-136,337.66	-130,900.00	-108,978.69	-5,437.66	-27,358.97	25.10%	
Expense Total		844,875.00	88,751.34	269,644.53	211,218.75	225,687.34	58,425.78	43,957.19	19.48%	
Grand Total		321,275.00	24,268.44	133,306.87	80,318.75	116,708.65	52,988.12	16,598.22	14.22%	$27k increase in rev not enough to offset $44k higher exps. Net deficit increased $17k

Winslow Center

Period 03 - 03
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1230	**WINSLOW CENTER RENTAL**									
	Revenue									
100-1230-43300	Winslow Center Rents	-40,000.00	-3,350.00	-9,444.00	-10,000.00	-3,613.87	556.00	-5,830.13	161.33%	increased rentals
	Revenue	**-40,000.00**	**-3,350.00**	**-9,444.00**	**-10,000.00**	**-3,613.87**	556.00	-5,830.13	161.33%	
	Expense									
1230	**WINSLOW CENTER RENTAL**									
	Wages and Benefits									
100-1230-50001	WC-Salary General Manager	1,550.00	132.46	397.37	387.5	369.58	9.87	27.79	7.52%	
100-1230-50002	WC-Salary Office Staff	680	54.91	164.74	170	157.66	-5.26	7.08	4.49%	
100-1230-50003	WC-Salary Accounting Staff	1,540.00	128.94	386.83	385	360.36	1.83	26.47	7.35%	
100-1230-50190	WC-Custodial Part Time Staff	15,100.00	1,234.33	3,876.43	3,775.00	2,959.77	101.43	916.66	30.97%	increased rentals
100-1230-55150	Employer FICA/Medicare	1,150.00	118.44	372.93	287.5	143.68	85.43	229.25	159.56%	
100-1230-55250	PERS- Employer Share	600	100.9	323.42	150	203.01	173.42	120.41	59.31%	
100-1230-55300	Kaiser - Employer Share	800	63.82	214.57	200	231.02	14.57	-16.45	-7.12%	
100-1230-55310	Delta Dental - Empr Share	75	5.86	17.54	18.75	18.35	-1.21	-0.81	-4.41%	
100-1230-55320	Life & Ltd Ins - Empr Sha	40	2.36	6.87	10	6.84	-3.13	0.03	0.44%	
100-1230-55370	PARS District Share	1,500.00	0	7.74	375	69.5	-367.26	-61.76	-88.86%	
100-1230-55400	Workers Compensation	910	116.33	397.56	227.5	241.12	170.06	156.44	64.88%	
	Wages and Benefits	**23,945.00**	**1,958.35**	**6,166.00**	**5,986.25**	**4,760.89**	179.75	1,405.11	29.51%	
	Operating Expenses									
100-1230-60370	Staff Training	300	0	0	75	0	-75.00	0.00	0.00%	
100-1230-65365	Telephone	3,400.00	249.03	818.17	850	792.45	-31.83	25.72	3.25%	
100-1230-65701	Electricity	10,500.00	1,002.48	3,148.60	2,625.00	2,557.38	523.60	591.22	23.12%	
100-1230-65705	Gas	400	8.65	25.12	100	16.76	-74.88	8.36	49.88%	
100-1230-65720	Disposal Fees	2,800.00	203.27	609.81	700	596.73	-90.19	13.08	2.19%	
100-1230-70000	Professional Services	1,050.00	223.91	390.88	262.5	186.65	128.38	204.23	109.42%	
100-1230-73320	Insurance	950	84.67	254.01	237.5	244.35	16.51	9.66	3.95%	
100-1230-73340	Administrative Fees	2,100.00	133.69	523.86	525	464.13	-1.14	59.73	12.87%	
100-1230-75350	Postage	160	18.46	33.67	40	15.21	-6.33	18.46	121.37%	
100-1230-75515	Services and Supplies	8,500.00	888.66	2,272.49	2,125.00	2,485.84	147.49	-213.35	-8.58%	
100-1230-75625	Center Publicity	550	0	0	137.5	0	-137.50	0.00	0.00%	
100-1230-75750	Major Repairs	4,500.00	0	0	1,125.00	4,396.80	-1,125.00	-4,396.80	-100.00%	PY reflects City of PH assessment for sidewalk repairs
	Operating Expenses	**35,210.00**	**2,812.82**	**8,076.61**	**8,802.50**	**11,756.30**	-725.89	-3,679.69	-31.30%	
Revenue Total		-40,000.00	-3,350.00	-9,444.00	-10,000.00	-3,613.87	556.00	-5,830.13	161.33%	
Expense Total		59,155.00	4,771.17	14,242.61	14,788.75	16,517.19	-546.14	-2,274.58	-13.77%	
Grand Total		19,155.00	1,421.17	4,798.61	4,788.75	12,903.32	9.86	-8,104.71	-62.81%	Increased revenue and decreased expenses result in $8k improvement

Community Center

Period 03 - 03
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1231	**COMMUNITY CENTER RENTAL**									
	Revenue									
100-1231-43700	Community Center Rental	-475,000.00	-50,208.03	-134,547.82	-118,750.00	-98,575.91	-15,797.82	-35,971.91	36.49%	increased rentals
	Revenue	**-475,000.00**	**-50,208.03**	**-134,547.82**	**-118,750.00**	**-98,575.91**	-15,797.82	-35,971.91	36.49%	
	Expense									
1231	**COMMUNITY CENTER RENTAL**									
	Wages and Benefits									
100-1231-50001	CC-Salary General Manager	10,600.00	927.11	2,781.30	2,650.00	2,586.89	131.30	194.41	7.52%	
100-1231-50002	CC-Salary Office Staff	4,650.00	384.65	1,153.96	1,162.50	1,104.84	-8.54	49.12	4.45%	
100-1231-50003	CC-Salary Accounting Staff	10,550.00	902.58	2,707.76	2,637.50	2,522.50	70.26	185.26	7.34%	
100-1231-50100	CC-Salary Director	96,500.00	7,924.00	23,772.00	24,125.00	21,900.00	-353.00	1,872.00	8.55%	
100-1231-50120	Community Center Staff FT PT	52,400.00	6,083.32	15,006.58	13,100.00	6,076.41	1,906.58	8,930.17	146.96%	additional staffing for increased programming ocurring at the CC
100-1231-50190	CC-Custodial Part Time Staff	115,500.00	11,787.21	33,789.55	28,875.00	27,331.34	4,914.55	6,458.21	23.63%	Approx 100 additional shift hours assigned to cover increased facility use
100-1231-55150	Employer FICA/Medicare	14,000.00	1,869.95	5,508.09	3,500.00	3,250.20	2,008.09	2,257.89	69.47%	
100-1231-55250	PERS- Employer Share	11,500.00	1,747.27	5,181.40	2,875.00	5,127.92	2,306.40	53.48	1.04%	
100-1231-55300	Kaiser - Employer Share	30,800.00	2,278.58	7,673.27	7,700.00	8,206.59	-26.73	-533.32	-6.50%	
100-1231-55310	Delta Dental - Empr Share	3,200.00	244.99	734.97	800	769.64	-65.03	-34.67	-4.50%	
100-1231-55320	Life & Ltd Ins - Empr Shr	1,200.00	85.5	264.91	300	240.2	-35.09	24.71	10.29%	
100-1231-55370	PARS District Share	2,600.00	109.32	299.24	650	701.4	-350.76	-402.16	-57.34%	
100-1231-55400	Workers Compensation	6,680.00	1,332.70	4,016.75	1,670.00	2,611.61	2,346.75	1,405.14	53.80%	
100-1231-55450	Unemployment Insurance	5,000.00	0	0	1,250.00	0	-1,250.00	0.00	0.00%	
	Wages and Benefits	**365,180.00**	**35,677.18**	**102,889.78**	**91,295.00**	**82,429.54**	11,594.78	20,460.24	24.82%	
	Operating Expenses									
100-1231-60350	Mileage	750	23.64	92.56	187.5	126	-94.94	-33.44	-26.54%	
100-1231-60370	Staff Training	2,500.00	0	28.94	625	5	-596.06	23.94	478.80%	
100-1231-65365	Telephone	5,050.00	146.06	892.91	1,262.50	842.04	-369.59	50.87	6.04%	
100-1231-65701	Electricity	51,000.00	5,423.97	16,881.35	12,750.00	15,616.15	4,131.35	1,265.20	8.10%	
100-1231-65705	Gas	7,350.00	110.41	414.95	1,837.50	390.02	-1,422.55	24.93	6.39%	
100-1231-65720	Disposal Fees	9,000.00	805.87	2,417.61	2,250.00	2,365.71	167.61	51.90	2.19%	
100-1231-65730	Universal Waste Fees	300	0	200	75	200	125.00	0.00	0.00%	
100-1231-70000	Professional Services	7,000.00	1,567.39	2,736.18	1,750.00	1,306.55	986.18	1,429.63	109.42%	
100-1231-73320	Insurance	6,500.00	592.7	1,778.10	1,625.00	1,710.45	153.10	67.65	3.96%	
100-1231-73335	Memberships	800	0	230.84	200	165	30.84	65.84	39.90%	
100-1231-73340	Administrative Fees	15,500.00	935.82	3,667.00	3,875.00	3,248.91	-208.00	418.09	12.87%	
100-1231-75350	Postage	600	129.25	235.72	150	106.47	85.72	129.25	121.40%	
100-1231-75500	Office Supplies	13,000.00	345.94	1,711.72	3,250.00	1,463.81	-1,538.28	247.91	16.94%	
100-1231-75515	Services and Supplies	63,500.00	5,301.23	14,246.73	15,875.00	13,081.53	-1,628.27	1,165.20	8.91%	
100-1231-75625	Center Publicity	4,200.00	0	0	1,050.00	0	-1,050.00	0.00	0.00%	
100-1231-75750	Major Repairs	4,500.00	0	3,306.00	1,125.00	2,451.53	2,181.00	854.47	34.85%	Additional electrical circuits at roof line & donor wall
	Operating Expenses	**191,550.00**	**15,382.28**	**48,840.61**	**47,887.50**	**43,079.17**	953.11	5,761.44	13.37%	
Revenue Total		-475,000.00	-50,208.03	-134,547.82	-118,750.00	-98,575.91	-15,797.82	-35,971.91	36.49%	
Expense Total		556,730.00	51,059.46	151,730.39	139,182.50	125,508.71	12,547.89	26,221.68	20.89%	
Grand Total		81,730.00	851.43	17,182.57	20,432.50	26,932.80	-3,249.93	-9,750.23	-36.20%	$36k increase in revenue reduces deficit by $10k in current year

School House

Period 03 - 03
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change YTD Budget	$ Change YTD Budget	Comments
1232	**Expense Dept Operating Expenses**									
100-1232-65701	School House Electricity	600	62.34	202.4	150	192.75	52.4	9.65	5.01%	
100-1232-65705	School House Gas	100	0	0	25	8.11	-25	-8.11	-100.00%	
100-1232-75515	SchHouse Services and Supplies	1,000.00	0	200.09	250	508.05	-49.91	-307.96	-60.62%	
	Operating Expenses	**1,700.00**	**62.34**	**402.49**	**425**	**708.91**	-22.51	-306.42	-43.22%	
Expense Total		1,700.00	62.34	402.49	425	708.91	-22.51	-306.42	-43.22%	
Grand Total		1,700.00	62.34	402.49	425	708.91	-22.51	-306.42	-43.22%	

Rodgers Ranch

Period 03 - 03
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
1233	**Expense Dept**									
	Operating Expenses									
100-1233-65701	R Ranch Gas & Electric	320	22.62	69.33	80	41.96	-10.67	27.37	65.23%	
100-1233-65705	R Ranch Water Expense	1,700.00	1,056.56	1,936.00	425	644.38	1511	1291.62	200.44%	
100-1233-75515	R Ranch Services & Supplies	650	0	0	162.5	0	-162.5	0	0.00%	
100-1233-75750	R Ranch Major Repairs	4,000.00	0	0	1,000.00	0	-1000	0	0.00%	
	Operating Expenses	**6,670.00**	**1,079.18**	**2,005.33**	**1,667.50**	**686.34**	337.83	1318.99	192.18%	
Expense Total		6,670.00	1,079.18	2,005.33	1,667.50	686.34	337.83	1318.99	192.18%	
Grand Total		6,670.00	1,079.18	2,005.33	1,667.50	686.34	337.83	1318.99	192.18%	

Adult Activities

Period 03 - 03
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1240	**ADULT ACTIVITIES**									
	Revenue									
100-1240-44100	Adult- Classes	-120,000.00	-9,227.81	-28,214.89	-30,000.00	-24,475.93	1,785.11	-3,738.96	15.28%	Adult class enrollment is up this fall
100-1240-44200	Adult-Summer School	-70,000.00	0	-56,440.86	-17,500.00	-58,219.82	-38,940.86	1,778.96	-3.06%	
	Revenue	**-190,000.00**	**-9,227.81**	**-84,655.75**	**-47,500.00**	**-82,695.75**	-37,155.75	-1,960.00	2.37%	
	Expense									
1240	**ADULT ACTIVITIES**									
	Wages and Benefits									
100-1240-50001	Adult-Salary General Manager	8,000.00	662.26	1,986.78	2,000.00	1,847.87	-13.22	138.91	7.52%	
100-1240-50002	Adult-Salary Office Staff	3,600.00	274.76	824.27	900	789.16	-75.73	35.11	4.45%	
100-1240-50003	Adult-Salary Accounting Staff	7,350.00	644.7	1,934.11	1,837.50	1,801.81	96.61	132.30	7.34%	
100-1240-50150	Adult-Salaries Program	39,000.00	4,768.70	8,349.83	9,750.00	5,395.85	-1,400.17	2,953.98	54.75%	follows increased adult classes revenue above.
100-1240-50160	Adult-Salaries Summer School	32,000.00	0	27,122.36	8,000.00	25,775.28	19,122.36	1,347.08	5.23%	
100-1240-55150	Employer FICA/Medicare	2,350.00	189.04	966.32	587.5	880.5	378.82	85.82	9.75%	
100-1240-55250	PERS- Employer Share	1,600.00	134.64	403.9	400	665.5	3.90	-261.60	-39.31%	
100-1240-55300	Kaiser - Employer Share	4,000.00	319.19	1,072.83	1,000.00	1,155.33	72.83	-82.50	-7.14%	
100-1240-55310	Delta Dental - Empr Share	400	29.21	87.65	100	91.75	-12.35	-4.10	-4.47%	
100-1240-55320	Life & Ltd Ins - Empr Shr	140	11.79	34.52	35	34.03	-0.48	0.49	1.44%	
100-1240-55370	PARS District Share	1,780.00	119.22	1,045.99	445	934.35	600.99	111.64	11.95%	
100-1240-55400	Workers Compensation	2,200.00	116.31	896.58	550	664.44	346.58	232.14	34.94%	
100-1240-55450	Unemployment Insurance	1,200.00	0	0	300	0	-300.00	0.00	0.00%	
	Wages and Benefits	**103,620.00**	**7,269.82**	**44,725.14**	**25,905.00**	**40,035.87**	18,820.14	4,689.27	11.71%	
	Operating Expenses									
100-1240-60350	Mileage	200	0	0	50	0	-50.00	0.00	0.00%	
100-1240-60370	Staff Training	750	0	0	187.5	0	-187.50	0.00	0.00%	
100-1240-65365	Telephone	200	0	0	50	0	-50.00	0.00	0.00%	
100-1240-70000	Professional Services	5,000.00	1,119.57	1,954.42	1,250.00	933.25	704.42	1,021.17	109.42%	
100-1240-73320	Insurance	4,600.00	423.35	1,270.05	1,150.00	1,221.75	120.05	48.30	3.95%	
100-1240-73340	Administrative Fees	8,800.00	668.7	2,619.29	2,200.00	2,320.65	419.29	298.64	12.87%	
100-1240-73410	Use of Premise	11,000.00	0	0	2,750.00	7,612.50	-2,750.00	-7,612.50	-100.00%	
100-1240-75350	Postage	400	92.32	168.37	100	76.05	68.37	92.32	121.39%	
100-1240-75620	Program Supplies	8,000.00	0	0	2,000.00	351.2	-2,000.00	-351.20	-100.00%	
100-1240-75625	Publicity	2,000.00	0	0	500	56.42	-500.00	-56.42	-100.00%	
100-1240-75660	Summer School Supplies	12,000.00	792	9,821.97	3,000.00	9,996.76	6,821.97	-174.79	-1.75%	
	Operating Expenses	**52,950.00**	**3,095.94**	**15,834.10**	**13,237.50**	**22,568.58**	2,596.60	-6,734.48	-29.84%	
Revenue Total		-190,000.00	-9,227.81	-84,655.75	-47,500.00	-82,695.75	-37,155.75	-1,960.00	2.37%	
Expense Total		156,570.00	10,365.76	60,559.24	39,142.50	62,604.45	21,416.74	-2,045.21	-3.27%	
Grand Total		-33,430.00	1,137.95	-24,096.51	-8,357.50	-20,091.30	-15,739.01	-4,005.21	19.94%	$2k increase in rev and $2k exp reduction results in $4k improvement in bottom line.

Athletics

Period 03 - 03
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change YTD Budget	$ Change YTD Budget	Comments
1250	**ATHLETICS**									
	Revenue									
100-1250-45050	Athletics-Youth Sports	-32,000.00	0	0	-8,000.00	0	8,000.00	0	0.00%	
100-1250-45150	Athletics -Recreation Gen	-150,000.00	-5,064.07	-48,555.54	-37,500.00	-49,137.43	-11,055.54	581.89	-1.18%	
100-1250-45200	Athletics-Softball	-141,000.00	0	-56,545.00	-35,250.00	-54,184.00	-21,295.00	-2361	4.36%	
100-1250-45250	Athletics- Basketball	-64,000.00	-3,645.24	-15,041.30	-16,000.00	-14,315.00	958.70	-726.3	5.07%	
100-1250-45300	Athletics- Drop-in Sport	-18,000.00	-1,163.00	-4,435.00	-4,500.00	-3,356.00	65.00	-1079	32.15%	Numbers are up for drop in
100-1250-45350	Athletics-Rec Facility U	-62,000.00	-8,384.67	-30,031.53	-15,500.00	-29,094.50	-14,531.53	-937.03	3.22%	
100-1250-45360	Athletics Field Use	-69,000.00	0	0	-17,250.00	0	17,250.00	0	0.00%	
100-1250-45500	Athletics-Athl& Fitness	-18,000.00	-2,942.09	-11,505.89	-4,500.00	-9,797.87	-7,005.89	-1708.02	17.43%	Tennis numbers are up
100-1250-45600	Athletics- Bus rental	-1,000.00	0	0	-250	0	250.00	0	0.00%	
	Revenue	**-555,000.00**	**-21,199.07**	**-166,114.26**	**-138,750.00**	**-159,884.80**	-27,364.26	-6229.46	3.90%	
	Expense									
1250	**ATHLETICS**									
	Wages and Benefits									
100-1250-50001	Athletics-Salary General Manag	14,320.00	1,192.05	3,576.17	3,580.00	3,326.14	-3.83	250.03	7.52%	
100-1250-50002	Athletics-Salary Office Staff	6,200.00	494.56	1,483.68	1,550.00	1,420.48	-66.32	63.2	4.45%	
100-1250-50003	Athletics-Salary Accounting St	14,020.00	1,160.46	3,481.38	3,505.00	3,243.23	-23.62	238.15	7.34%	
100-1250-50010	Athletics-Salary Supervisors	89,520.00	7,195.00	21,585.00	22,380.00	20,076.00	-795.00	1509	7.52%	
100-1250-50015	Athletics-Rec Co-Ordinators	40,500.00	3,250.00	9,750.00	10,125.00	9,745.15	-375.00	4.85	0.05%	
100-1250-50050	Salary Youth Sports	3,000.00	0	0	750	0	-750.00	0	0.00%	
100-1250-50200	Salaries Adult Sports	32,000.00	5,304.88	13,796.55	8,000.00	8,062.00	5,796.55	5734.55	71.13%	
100-1250-50300	Athletics-Salaries Drop-In	1,200.00	0	0	300	115	-300.00	-115	-100.00%	
100-1250-50500	Salaries Athletics	13,000.00	1,071.00	3,102.00	3,250.00	5,280.96	-148.00	-2178.96	-41.26%	
100-1250-55150	Employer FICA/Medicare	12,000.00	1,070.34	3,204.21	3,000.00	3,001.24	204.21	202.97	6.76%	
100-1250-55250	PERS- Employer Share	14,000.00	1,131.46	3,394.33	3,500.00	5,635.60	-105.67	-2241.27	-39.77%	
100-1250-55300	Kaiser - Employer Share	31,320.00	2,575.78	8,549.49	7,830.00	9,089.80	719.49	-540.31	-5.94%	
100-1250-55310	Delta Dental - Empr Share	3,800.00	309.47	928.42	950	972.32	-21.58	-43.9	-4.51%	
100-1250-55320	Life & Ltd Ins - Empr Shr	1,350.00	117.46	348.88	337.5	336.67	11.38	12.21	3.63%	
100-1250-55370	PARS District Share	1,000.00	159.43	466.58	250	378.26	216.58	88.32	23.35%	
100-1250-55400	Workers Compensation	5,000.00	378.39	1,125.63	1,250.00	847.74	-124.37	277.89	32.78%	
100-1250-55450	Unemployment Insurance	1,000.00	0	0	250	0	-250.00	0	0.00%	
	Wages and Benefits	**283,230.00**	**25,410.28**	**74,792.32**	**70,807.50**	**71,530.59**	3,984.82	3261.73	4.56%	
	Operating Expenses									
100-1250-60350	Mileage	1,500.00	57.5	57.5	375	134.4	-317.50	-76.9	-57.22%	
100-1250-60370	Staff Training	1,000.00	0	0	250	0	-250.00	0	0.00%	
100-1250-65365	Telephone	2,100.00	107.36	303.04	525	332.23	-221.96	-29.19	-8.79%	
100-1250-70000	Professional Services	7,500.00	2,015.22	3,517.95	1,875.00	1,679.85	1,642.95	1838.1	109.42%	
100-1250-73320	Insurance	8,200.00	762.04	2,286.12	2,050.00	2,199.15	236.12	86.97	3.95%	
100-1250-73335	Memberships	300	0	0	75	0	-75.00	0	0.00%	
100-1250-73340	Administrative Fees	11,000.00	1,203.19	4,714.71	2,750.00	4,177.18	1,964.71	537.53	12.87%	
100-1250-73410	Use of Premise	35,000.00	0	2,736.00	8,750.00	0	-6,014.00	2736	100.00%	
100-1250-75050	Youth Sports Supplies	10,000.00	0	0	2,500.00	1,734.17	-2,500.00	-1734.17	-100.00%	
100-1250-75350	Postage	1,000.00	166.17	303.06	250	136.89	53.06	166.17	121.39%	
100-1250-75620	Rec General Supplies	60,000.00	4,518.62	20,922.75	15,000.00	16,487.43	5,922.75	4435.32	26.90%	Paying for bocce prep
100-1250-75622	Contract Officials	40,500.00	4,574.00	17,310.00	10,125.00	22,016.00	7,185.00	-4706	-21.38%	
100-1250-75625	Publicity	500	0	33.98	125	97.4	-91.02	-63.42	-65.11%	
100-1250-75628	Bus Expenses	2,000.00	0	99	500	0	-401.00	99	10.00%	
100-1250-75670	Athletic Supplies	1,200.00	57	57	300	0	-243.00	57	100.00%	
	Operating Expenses	**181,800.00**	**13,461.10**	**52,341.11**	**45,450.00**	**48,994.70**	6,891.11	3346.41	6.83%	
Revenue Total		-555,000.00	-21,199.07	-166,114.26	-138,750.00	-159,884.80	-27,364.26	-6229.46	3.90%	
Expense Total		465,030.00	38,871.38	127,133.43	116,257.50	120,525.29	10,875.93	6608.14	5.48%	
Grand Total		-89,970.00	17,672.31	-38,980.83	-22,492.50	-39,359.51	-16,488.33	378.68	-0.96%	Rev growth offsets higher exp's for no change ytd

Teens

Period 03 - 03
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
1255	**TEENS**									
	Revenue									
100-1255-43700	Teen Center Rentals	-53,550.00	-3,277.50	-12,867.25	-13,387.50	-16,534.50	520.25	3,667.25	-22.18%	
100-1255-45100	Teen Activities	-165,000.00	-15,891.41	-107,603.00	-41,250.00	-73,288.76	-66,353.00	-34,314.24	46.82%	Increased popularity in ASP & Camp
100-1255-45200	Teen Center Snack Shack	-19,600.00	-2,042.25	-7,119.80	-4,900.00	-6,772.75	-2,219.80	-347.05	5.12%	
100-1255-45450	Teen Special Events	-10,000.00	0	0	-2,500.00	0	2,500.00	0.00	0.00%	
	Revenue	**-248,150.00**	**-21,211.16**	**-127,590.05**	**-62,037.50**	**-96,596.01**	-65,552.55	-30,994.04	32.09%	
	Expense									
1255	**TEENS**									
	Wages and Benefits									
100-1255-50001	Teens-Salary General Manager	3,150.00	264.9	794.7	787.5	739.13	7.20	55.57	7.52%	
100-1255-50002	Teens- Salary Office Staff	1,330.00	109.9	329.7	332.5	315.67	-2.80	14.03	4.44%	
100-1255-50003	Teens Salary Accounting Staff	3,100.00	257.88	773.64	775	720.73	-1.36	52.91	7.34%	
100-1255-50015	Teens- Salary Supervisor	74,800.00	6,290.99	18,872.99	18,700.00	17,207.09	172.99	1,665.90	9.68%	
100-1255-50100	Teens-Salary Coordinator	17,650.00	0	0	4,412.50	0	-4,412.50	0.00	0.00%	Increased attendance required more staff
100-1255-50120	Teens- Salary Teen Center Staf	58,470.00	4,579.25	28,007.67	14,617.50	23,048.38	13,390.17	4,959.29	21.52%	
100-1255-50190	Teens-Salary Custodial PTime	18,450.00	1,330.19	4,006.55	4,612.50	3,844.30	-605.95	162.25	4.22%	
100-1255-50195	TC Building Attendant	6,800.00	289.91	1,216.44	1,700.00	1,267.88	-483.56	-51.44	-4.06%	
100-1255-55150	Teens-Employer FICA/Medicare	10,530.00	651.05	2,248.43	2,632.50	2,302.20	-384.07	-53.77	-2.34%	
100-1255-55250	Teens-PERS -Employer Share	7,500.00	671.53	2,032.25	1,875.00	3,543.56	157.25	-1,511.31	-42.65%	
100-1255-55300	Teens-Health Coverage	13,900.00	656.21	2,907.06	3,475.00	4,853.32	-567.94	-1,946.26	-40.10%	
100-1255-55310	Teens-Dental Coverage	1,510.00	125.69	377.12	377.5	395.01	-0.38	-17.89	-4.53%	
100-1255-55320	Teens- Life & LTD Insur	750	60.37	188.71	187.5	161.47	1.21	27.24	16.87%	
100-1255-55370	FICA Alternative PARS	1,970.00	128.91	855.76	492.5	561.74	363.26	294.02	52.34%	
100-1255-55400	Teens-Workers Compensation	4,400.00	366.23	1,502.75	1,100.00	1,166.98	402.75	335.77	28.77%	
	Wages and Benefits	**224,310.00**	**15,783.01**	**64,113.77**	**56,077.50**	**60,127.46**	8,036.27	3,986.31	6.63%	
	Operating Expenses									
100-1255-60350	Mileage Reimbursement	200	16.1	58.08	50	14.56	8.08	43.52	298.90%	
100-1255-60370	Staff Training	1,000.00	0	0	250	78.12	-250.00	-78.12	-100.00%	
100-1255-65365	Telephone expense	1,380.00	0	358.74	345	156.29	13.74	202.45	129.53%	
100-1255-65701	Electricity	14,700.00	0	3,517.23	3,675.00	4,960.34	-157.77	-1,443.11	-29.09%	
100-1255-65705	Gas expense	2,900.00	0	136.29	725	225.07	-588.71	-88.78	-39.45%	
100-1255-65720	Disposal Fees	1,600.00	134.45	403.35	400	394.7	3.35	8.65	2.19%	
100-1255-70000	Professional Fees	1,550.00	447.83	781.77	387.5	373.3	394.27	408.47	109.42%	
100-1255-73320	Insurance Expense	1,650.00	169.34	508.02	412.5	488.7	95.52	19.32	3.95%	
100-1255-73335	Memberships	200	0	65.83	50	0	15.83	65.83	100.00%	
100-1255-73340	Administrative Expenses	2,500.00	267.37	1,047.71	625	928.26	422.71	119.45	12.87%	
100-1255-75350	Postage Expense	200	36.93	67.35	50	30.42	17.35	36.93	121.40%	
100-1255-75500	Office Supplies	1,200.00	132.75	232.08	300	727.77	-67.92	-495.69	-68.11%	Increased use of facility
100-1255-75515	Services & Supplies	12,750.00	1,903.09	6,459.97	3,187.50	2,647.94	3,272.47	3,812.03	143.96%	Unplanned expenses: $1200 chairs reupholster; $2032 additional 6' tables for rental use
100-1255-75620	Snack Shack Supplies	14,500.00	657.92	2,719.97	3,625.00	2,661.02	-905.03	58.95	2.22%	
100-1255-75625	Teen Publicity	2,500.00	0	15.19	625	995.8	-609.81	-980.61	-98.47%	
100-1255-75626	Teen Supplies	41,900.00	3,545.76	29,101.81	10,475.00	26,175.07	18,626.81	2,926.74	11.18%	Increased attendance required more supplies
100-1255-75627	Teen Webite Expenses	50	0	0	12.5	0	-12.50	0.00	0.00%	
100-1255-75630	Teens-Special Event Expenses	1,800.00	0	0	450	0	-450.00	0.00	0.00%	
100-1255-75750	Major Repairs	2,000.00	0	0	500	0	-500.00	0.00	0.00%	
	Operating Expenses	**104,580.00**	**7,311.54**	**45,473.39**	**26,145.00**	**40,857.36**	19,328.39	4,616.03	11.30%	
Revenue Total		-248,150.00	-21,211.16	-127,590.05	-62,037.50	-96,596.01	-65,552.55	-30,994.04	32.09%	
Expense Total		328,890.00	23,094.55	109,587.16	82,222.50	100,984.82	27,364.66	8,602.34	8.52%	
Grand Total		80,740.00	1,883.39	-18,002.89	20,185.00	4,388.81	-38,187.89	-22,391.70	-510.20%	32% increase in revenue improves bottom line by $22k. Currently a YTD profit for budgeted deficit department.

Preschool

Period 03 - 03
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
1260	**PRESCHOOL YOUTH**									
	Revenue									
100-1260-46100	Preschool-Elementary	-40,700.00	-1,331.14	-29,152.26	-10,175.00	-25,128.57	-18,977.26	-4,023.69	16.01%	Specialty camps did well this summer
100-1260-46250	Preschool- Preschool Classes	-112,000.00	-7,114.65	-52,753.57	-28,000.00	-50,391.47	-24,753.57	-2,362.10	4.69%	
100-1260-46260	Preschool- Priority Preschool	-350,000.00	-32,070.24	-32,070.24	-87,500.00	-39,273.30	55,429.76	7,203.06	-18.34%	
100-1260-46300	Priority Parent Revenue	0	0	-2,147.82	0	-2,441.29	-2,147.82	293.47	-12.02%	
	Revenue	**-502,700.00**	**-40,516.03**	**-116,123.89**	**-125,675.00**	**-117,234.63**	9,551.11	1,110.74	-0.95%	
	Expense									
1260	**PRESCHOOL YOUTH**									
	Wages and Benefits									
100-1260-50001	PreSch-Salary General Manager	5,620.00	463.58	1,390.74	1,405.00	1,293.50	-14.26	97.24	7.52%	
100-1260-50002	PreSch-Salary Office Staff	2,400.00	192.33	576.99	600	552.41	-23.01	24.58	4.45%	
100-1260-50003	PreSch-Salary Accounting Staff	5,550.00	451.3	1,353.90	1,387.50	1,261.26	-33.60	92.64	7.35%	
100-1260-50050	PreSch-Salary Supervisor	26,900.00	2,280.49	6,841.48	6,725.00	6,550.48	116.48	291.00	4.44%	
100-1260-50100	PreSch-Salary Elementary Progr	6,000.00	506.19	1,414.58	1,500.00	3,133.16	-85.42	-1,718.58	-54.85%	This should even out now that summer is over
100-1260-50250	Salaries Preschool	44,700.00	3,022.34	13,991.37	11,175.00	13,527.87	2,816.37	463.50	3.43%	
100-1260-50260	Salaries Priority Ps	122,850.00	8,925.91	16,076.40	30,712.50	20,788.85	-14,636.10	-4,712.45	-22.67%	rev down 18%
100-1260-55150	Employer FICA/Medicare	12,000.00	918.28	2,483.79	3,000.00	2,887.07	-516.21	-403.28	-13.97%	
100-1260-55250	PERS- Employer Share	10,000.00	873.53	2,386.70	2,500.00	4,352.32	-113.30	-1,965.62	-45.16%	
100-1260-55300	Kaiser - Employer Share	3,600.00	223.44	751	900	808.7	-149.00	-57.70	-7.13%	
100-1260-55310	Delta Dental - Empr Share	1,250.00	97.01	290.96	312.5	304.67	-21.54	-13.71	-4.50%	
100-1260-55320	Life & Ltd Ins - Empr Shr	500	29.8	87.23	125	86.16	-37.77	1.07	1.24%	
100-1260-55370	PARS District Share	1,550.00	115.02	336.64	387.5	334.83	-50.86	1.81	0.54%	
100-1260-55400	Workers Compensation	4,600.00	315.41	867.84	1,150.00	885.18	-282.16	-17.34	-1.96%	
100-1260-55450	Unemployment Insurance	1,000.00	0	0	250	0	-250.00	0.00	0.00%	
	Wages and Benefits	**248,520.00**	**18,414.63**	**48,849.62**	**62,130.00**	**56,766.46**	-13,280.38	-7,916.84	-13.95%	
	Operating Expenses									
100-1260-60350	Mileage	350	13.8	13.8	87.5	30.63	-73.70	-16.83	-54.95%	
100-1260-60370	Staff Training	700	0	0	175	0	-175.00	0.00	0.00%	
100-1260-70000	Professional Services	3,300.00	783.69	1,368.09	825	653.28	543.09	714.81	109.42%	
100-1260-73320	Insurance	3,200.00	296.35	889.05	800	855.24	89.05	33.81	3.95%	
100-1260-73335	Memberships	450	0	0	112.5	0	-112.50	0.00	0.00%	
100-1260-73340	Administrative Fees	7,400.00	467.91	1,833.50	1,850.00	1,624.46	-16.50	209.04	12.87%	
100-1260-75100	Elementary Supplies	22,300.00	0	14,954.40	5,575.00	11,514.00	9,379.40	3,440.40	29.88%	This should even out now that summer is over
100-1260-75150	Special Event Supplies	0	0	0	0	42.65	0.00	-42.65	-100.00%	
100-1260-75155	Holiday Festival Supplies	0	0	0	0	95.34	0.00	-95.34	-100.00%	
100-1260-75225	License Fees	400	0	0	100	32	-100.00	-32.00	-100.00%	
100-1260-75250	Preschool Supplies	29,000.00	254.81	9,937.43	7,250.00	10,390.28	2,687.43	-452.85	-4.36%	
100-1260-75260	Priority Ps Supplies	13,000.00	1,043.71	3,440.05	3,250.00	3,951.16	190.05	-511.11	-12.94%	
100-1260-75300	Prioity Parent Expenses	0	0	0	0	95.48	0.00	-95.48	-100.00%	
100-1260-75350	Postage	350	64.63	117.86	87.5	53.23	30.36	64.63	121.42%	
100-1260-75520	Site Prep	2,000.00	0	0	500	0	-500.00	0.00	0.00%	
100-1260-75625	Publicity	3,000.00	0	0	750	155	-750.00	-155.00	-100.00%	
	Operating Expenses	**85,450.00**	**2,924.90**	**32,554.18**	**21,362.50**	**29,492.75**	11,191.68	3,061.43	10.38%	
Revenue Total		-502,700.00	-40,516.03	-116,123.89	-125,675.00	-117,234.63	9,551.11	1,110.74	-0.95%	
Expense Total		333,970.00	21,339.53	81,403.80	83,492.50	86,259.21	-2,088.70	-4,855.41	-5.63%	
Grand Total		-168,730.00	-19,176.50	-34,720.09	-42,182.50	-30,975.42	7,462.41	-3,744.67	12.09%	$5k decline in exps results in $4k increase in profits

Special Events

Period 03 - 03
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
1265	**Dept**									
	Revenue									
100-1265-46150	Special Events	-50,000.00	40	-3,292.00	-12,500.00	-2,722.00	9,208.00	-570.00	20.94%	
100-1265-46155	Holiday Festival	-5,000.00	0	0	-1,250.00	0	1,250.00	0.00	0.00%	
100-1265-46160	Blues & Brews	-48,000.00	13,000.96	-40,327.73	-12,000.00	-42,185.38	-28,327.73	1,857.65	-4.40%	
100-1265-46170	Wine, Women & Shoes	-115,000.00	0	0	-28,750.00	0	28,750.00	0.00	0.00%	early ticket sales & sponsorship fees
	Revenue	**-218,000.00**	**13,040.96**	**-43,619.73**	**-54,500.00**	**-44,907.38**	10,880.27	1,287.65	-2.87%	On Track considering when events occur
	Expense									
1265	**Dept**									
	Wages and Benefits									
100-1265-50001	Salary General Manager	2,250.00	198.68	596.04	562.5	554.36	33.54	41.68	7.52%	
100-1265-50002	Salary Office Staff	990	82.42	247.26	247.5	236.76	-0.24	10.50	4.43%	
100-1265-50003	Salary Accounting Staff	2,330.00	193.41	580.25	582.5	540.53	-2.25	39.72	7.35%	
100-1265-50050	Salary Supervisor	8,390.00	699.01	2,097.01	2,097.50	1,911.91	-0.49	185.10	9.68%	
100-1265-50100	Salary Coordinator	47,000.00	187.5	187.5	11,750.00	0	-11,562.50	187.50	100.00%	Coordinator hired in Oct 2015
100-1265-50150	Salary Special Events	1,500.00	0	237.53	375	76.2	-137.47	161.33	211.72%	
100-1265-55150	Employer FICA/Medicare	2,880.00	88.51	277.16	720	244.3	-442.84	32.86	13.45%	
100-1265-55250	PERS -Employer Share	3,450.00	99.9	316.02	862.5	497.73	-546.48	-181.71	-36.51%	
100-1265-55300	Health Coverage	6,000.00	154.49	597.14	1,500.00	675.28	-902.86	-78.14	-11.57%	
100-1265-55310	Dental Benefits	260	21.44	64.29	65	67.31	-0.71	-3.02	-4.49%	
100-1265-55320	Life & LTD Insurance	460	9.68	27.89	115	26.39	-87.11	1.50	5.68%	
100-1265-55370	PARS Employer share	70	4.69	5.14	17.5	2.71	-12.36	2.43	89.67%	
100-1265-55400	Wokers Comp Insurance	1,380.00	70.84	112.3	345	48.11	-232.70	64.19	133.42%	
	Wages and Benefits	**76,960.00**	**1,810.57**	**5,345.53**	**19,240.00**	**4,881.59**	-13,894.47	463.94	9.50%	
	Operating Expenses									
100-1265-60350	Mileage	300	0	0	75	0	-75.00	0.00	0.00%	
100-1265-70000	Professional Services	1,500.00	335.86	586.32	375	279.98	211.32	306.34	109.41%	
100-1265-73320	Insurance	1,350.00	127.01	381.03	337.5	366.54	43.53	14.49	3.95%	
100-1265-73340	Admin Fees	3,500.00	200.54	785.79	875	696.2	-89.21	89.59	12.87%	
100-1265-75150	Special Events Supplies	26,000.00	340.17	2,376.52	6,500.00	2,823.93	-4,123.48	-447.41	-15.84%	
100-1265-75155	Holiday Festival Supplies	4,000.00	0	0	1,000.00	23.56	-1,000.00	-23.56	-100.00%	
100-1265-75160	Blues & Brews Supplies	39,000.00	0	28,206.34	9,750.00	26,764.92	18,456.34	1,441.42	5.39%	Expense for July15 event
100-1265-75170	Wine, Women & Shoes expenses	53,000.00	7,000.00	7,015.00	13,250.00	0	-6,235.00	7,015.00	100.00%	$29k in revenue above
100-1265-75350	Postage	200	27.7	50.51	50	22.81	0.51	27.70	121.44%	
100-1265-75625	Publicity	3,500.00	29.99	38.83	875	267.33	-836.17	-228.50	-85.47%	
	Operating Expenses	**132,350.00**	**8,061.27**	**39,440.34**	**33,087.50**	**31,245.27**	6,352.84	8,195.07	26.23%	
Revenue Total		-218,000.00	13,040.96	-43,619.73	-54,500.00	-44,907.38	10,880.27	1,287.65	-2.87%	
Expense Total		209,310.00	9,871.84	44,785.87	52,327.50	36,126.86	-7,541.63	8,659.01	23.97%	
Grand Total		-8,690.00	22,912.80	1,166.14	-2,172.50	-8,780.52	3,338.64	9,946.66	-113.28%	

Child Care

Period 03 - 03
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
1270	**CHILD CARE**									
	Revenue									
100-1270-47100	Child Care	-313,000.00	-36,565.26	-146,012.46	-78,250.00	-61,076.61	-67,762.46	-84,935.85	139.06%	Enrollment numbers are up and the kindergarden program is full.
	Revenue	**-313,000.00**	**-36,565.26**	**-146,012.46**	**-78,250.00**	**-61,076.61**	-67,762.46	-84,935.85	139.06%	
	Expense									
1270	**CHILD CARE**									
	Wages and Benefits									
100-1270-50001	Child-Salary General Manager	4,450.00	397.36	1,192.08	1,112.50	1,108.72	79.58	83.36	7.52%	
100-1270-50002	Child-Salary Office Staff	1,970.00	164.85	494.57	492.5	473.5	2.07	21.07	4.45%	
100-1270-50003	Child-Salary Accounting Staff	4,500.00	386.82	1,160.47	1,125.00	1,081.07	35.47	79.40	7.34%	
100-1270-50100	Child Care Director	66,000.00	0	10,714.00	16,500.00	14,946.00	-5,786.00	-4,232.00	-28.32%	She has been out on short-term disability
100-1270-50110	Childcare Staff Full-Time	26,900.00	2,280.51	6,841.52	6,725.00	6,550.52	116.52	291.00	4.44%	
100-1270-50120	Childcare Staff Part-Time	74,600.00	6,400.76	28,815.09	18,650.00	24,964.07	10,165.09	3,851.02	15.43%	
100-1270-50190	Child-Custodial Part Time Staf	5,030.00	318.32	1,082.44	1,257.50	627.3	-175.06	455.14	72.56%	Kidstop 50190 account is now staffed with hourly wage custodian (plus a volunteer mom) and does not have any of its cost hidden in Rico's salary like it did last year. We're actually under the budget I submitted to Bob for this year - and that will even out when the floor care maintenance is done in this fiscal year(from Carrie)
100-1270-55150	Employer FICA/Medicare	11,000.00	498.29	2,534.04	2,750.00	2,657.31	-215.96	-123.27	-4.64%	
100-1270-55250	PERS- Employer Share	9,500.00	449.77	2,039.23	2,375.00	3,317.16	-335.77	-1,277.93	-38.52%	
100-1270-55300	Kaiser - Employer Share	9,800.00	460.5	2,646.07	2,450.00	2,425.57	196.07	220.50	9.09%	
100-1270-55310	Delta Dental - Empr Share	1,600.00	94.04	282.17	400	295.52	-117.83	-13.35	-4.52%	
100-1270-55320	Life & Ltd Ins - Empr Shr	1,400.00	77.76	236.78	350	221.55	-113.22	15.23	6.87%	
100-1270-55370	PARS District Share	1,600.00	102.58	642.87	400	532.82	242.87	110.05	20.65%	
100-1270-55400	Workers Compensation	4,200.00	210.42	1,119.37	1,050.00	1,009.62	69.37	109.75	10.87%	
100-1270-55450	Unemployment Insurance	1,200.00	0	0	300	0	-300.00	0.00	0.00%	
	Wages and Benefits	**223,750.00**	**11,841.98**	**59,800.70**	**55,937.50**	**60,210.73**	3,863.20	-410.03	-0.68%	
	Operating Expenses									
100-1270-60350	Mileage	450	0	168.6	112.5	98.07	56.10	70.53	71.92%	
100-1270-60370	Staff Training	400	0	0	100	63	-100.00	-63.00	-100.00%	
100-1270-65365	Telephone	1,400.00	114	340.83	350	419.62	-9.17	-78.79	-18.78%	
100-1270-65700	Combined Utilities	1,200.00	0	0	300	0	-300.00	0.00	0.00%	
100-1270-70000	Professional Services	2,400.00	671.74	1,172.65	600	559.95	572.65	612.70	109.42%	
100-1270-73320	Insurance	2,600.00	254.01	762.03	650	733.05	112.03	28.98	3.95%	
100-1270-73335	Memberships	400	0	65.83	100	0	-34.17	65.83	100.00%	
100-1270-73340	Administrative Fees	5,500.00	401.06	1,571.57	1,375.00	1,392.39	196.57	179.18	12.87%	
100-1270-75225	License Fees	1,800.00	1,794.00	1,894.00	450	1,577.00	1,444.00	317.00	20.10%	Annual liscensing and Fire Permit fees increased without notice.
100-1270-75250	Kidstop Supplies	24,000.00	582.93	13,321.06	6,000.00	12,094.18	7,321.06	1,226.88	10.14%	
100-1270-75350	Postage	450	55.39	101.02	112.5	45.63	-11.48	55.39	121.39%	
100-1270-75515	Services & Supplies	3,500.00	64.97	849.35	875	1,353.10	-25.65	-503.75	-37.23%	
100-1270-75625	Kidstop Publicity	1,500.00	27.45	813.12	375	246.52	438.12	566.60	229.84%	New logo costs were higher than expected
	Operating Expenses	**45,600.00**	**3,965.55**	**21,060.06**	**11,400.00**	**18,582.51**	9,660.06	2,477.55	13.33%	
Revenue Total		-313,000.00	-36,565.26	-146,012.46	-78,250.00	-61,076.61	-67,762.46	-84,935.85	139.06%	
Expense Total		269,350.00	15,807.53	80,860.76	67,337.50	78,793.24	13,523.26	2,067.52	2.62%	
Grand Total		-43,650.00	-20,757.73	-65,151.70	-10,912.50	17,716.63	-54,239.20	-82,868.33	-467.74%	Dramatic improvement in Bottom line results. Already exceeded annual budget expectations.

Aquatics

Period 03 - 03
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1280	**AQUATICS**									
	Revenue									
100-1280-48000	Aquatics- Classes	-24,000.00	-2,780.50	-9,619.42	-6,000.00	-3,554.57	-3,619.42	-6,064.85	170.62%	held high school water polo in 2015 (it was canceled in 2014), added dive classes in 2015
100-1280-48100	Aquatics-Water Exercise Class	-26,500.00	-3,857.82	-11,228.65	-6,625.00	-8,659.00	-4,603.65	-2,569.65	29.68%	sold 70 more punch cards 7/1/15-9/30/15 than in 2014
100-1280-48200	Aquatics-Dolfin Swim Team	-80,000.00	0	-43,412.30	-20,000.00	-37,660.14	-23,412.30	-5,752.16	15.27%	23 more swimmers and 9 more minis than in 2014
100-1280-48300	Aquatics-Pool Rental	-35,000.00	-4,013.25	-15,779.75	-8,750.00	-14,438.21	-7,029.75	-1,341.54	9.29%	increased polo rentals
100-1280-48400	Aquatics-Recreational Swim	-32,000.00	-609.46	-20,805.45	-8,000.00	-21,474.55	-12,805.45	669.10	-3.12%	-
100-1280-48500	Aquatics- Swim Instructions	-110,000.00	-3,889.50	-62,376.41	-27,500.00	-60,957.77	-34,876.41	-1,418.64	2.33%	-
100-1280-48600	Aquatics- Family Swim Pass	-3,500.00	-224.12	-2,302.89	-875	-3,094.53	-1,427.89	791.64	-25.58%	fewer passes sold in 2015
100-1280-48700	Aquatics- Swim for Fitness	-15,500.00	-1,478.94	-4,819.15	-3,875.00	-4,108.56	-944.15	-710.59	17.30%	increased summer enrollment
100-1280-48800	Aquatics-PH Swim Club	-16,000.00	-2,322.85	-2,322.85	-4,000.00	-3,253.51	1,677.15	930.66	-28.60%	program started one week later in 2015
100-1280-48900	Aquatics- Clinics	-35,500.00	-1,608.00	-6,994.24	-8,875.00	-10,839.37	1,880.76	3,845.13	-35.47%	no triathlon, reduced summer clinics enrollment
	Revenue	**-378,000.00**	**-20,784.44**	**-179,661.11**	**-94,500.00**	**-168,040.21**	-85,161.11	-11,620.90	6.92%	
	Expense									
1280	**AQUATICS**									
	Wages and Benefits									
100-1280-50001	Aqua-Salary General Manager	10,800.00	927.15	2,781.46	2,700.00	2,587.01	81.46	194.45	7.52%	-
100-1280-50002	Aqua-Salary Office Staff	4,730.00	384.65	1,153.96	1,182.50	1,104.84	-28.54	49.12	4.45%	-
100-1280-50003	Aqua-Salary Accounting Staff	10,580.00	902.58	2,707.76	2,645.00	2,522.50	62.76	185.26	7.34%	-
100-1280-50100	Aquatics Supervisor	83,250.00	6,990.00	20,970.00	20,812.50	20,076.00	157.50	894.00	4.45%	-
100-1280-50186	Salary Pool Maintenance	63,500.00	5,394.00	16,182.00	15,875.00	18,825.00	307.00	-2,643.00	-14.04%	last year retroactive step increase
100-1280-50187	Salary Pool Custodial	0	0	0	0	1,523.46	0.00	-1,523.46	-100.00%	change to contract
100-1280-50188	Salary Aquatics Co-Ord	70,700.00	6,076.00	18,228.00	17,675.00	17,454.00	553.00	774.00	4.43%	-
100-1280-50190	Salary Pool Maintenace	4,000.00	0	0	1,000.00	1,176.71	-1,000.00	-1,176.71	-100.00%	reduced PT hours
100-1280-50370	Salary Staff Training	10,500.00	291.63	3,672.73	2,625.00	3,850.99	1,047.73	-178.26	-4.63%	-
100-1280-50481	Salary Water Exercise	13,500.00	1,232.00	3,461.44	3,375.00	3,446.00	86.44	15.44	0.45%	-
100-1280-50482	Salary Dolfins	39,000.00	0	19,780.55	9,750.00	22,085.90	10,030.55	-2,305.35	-10.44%	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	292.93	2,310.00	1,000.00	2,552.17	1,310.00	-242.17	-9.49%	2 new cashiers this year, at first step of pay scale
100-1280-50484	Salary Life Guard	59,000.00	4,055.26	24,049.04	14,750.00	25,969.22	9,299.04	-1,920.18	-7.39%	-
100-1280-50485	Aqua-Salary Instructor	35,000.00	1,002.11	16,052.55	8,750.00	16,532.53	7,302.55	-479.98	-2.90%	-
100-1280-50486	Salary Pool Manager	15,000.00	411.27	5,385.28	3,750.00	4,469.85	1,635.28	915.43	20.48%	recreation specialist who did aquatics schedule in spring/summer charged here
100-1280-50488	Salary Ph Swim Club	7,000.00	510.75	510.75	1,750.00	926.25	-1,239.25	-415.50	-44.86%	program started one week later in 2015
100-1280-50489	Aqua-Salary Clinics	10,500.00	630	3,520.00	2,625.00	4,884.00	895.00	-1,364.00	-27.93%	reduced enrollments
100-1280-50490	Salary Aquatic Classes	20,000.00	1,414.00	5,667.13	5,000.00	4,178.25	667.13	1,488.88	35.63%	increased enrollments
100-1280-55150	Employer FICA/Medicare	18,245.00	1,729.86	6,304.51	4,561.25	6,395.25	1,743.26	-90.74	-1.42%	-
100-1280-55250	PERS- Employer Share	20,300.00	1,759.80	5,279.40	5,075.00	8,883.97	204.40	-3,604.57	-40.57%	change in how PERS is allocated to departments
100-1280-55300	Kaiser - Employer Share	21,900.00	1,566.06	5,687.83	5,475.00	6,274.36	212.83	-586.53	-9.35%	-
100-1280-55310	Delta Dental - Empr Share	5,310.00	442.09	1,326.29	1,327.50	1,389.02	-1.21	-62.73	-4.52%	-
100-1280-55320	Life & Ltd Ins - Empr Shr	2,115.00	182.5	546.92	528.75	520.99	18.17	25.93	4.98%	-
100-1280-55370	PARS District Share	5,530.00	240.31	2,350.08	1,382.50	2,535.37	967.58	-185.29	-7.31%	-
100-1280-55400	Workers Compensation	14,500.00	1,001.01	4,246.84	3,625.00	3,900.93	621.84	345.91	8.87%	-
100-1280-55450	Unemployment Insurance	500	0	0	125	0	-125.00	0.00	0.00%	-
	Wages and Benefits	**549,460.00**	**37,435.96**	**172,174.52**	**137,365.00**	**184,064.57**	34,809.52	-11,890.05	-6.46%	

Account Number 1280	Description AQUATICS Operating Expenses	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
100-1280-60350	Mileage	950	143.81	265.73	237.5	252.73	28.23	13.00	5.14%	-
100-1280-60370	Staff Training	3,100.00	335	1,312.50	775	429	537.50	883.50	205.94%	Korey attended CAMS in 2015 (not in 2014), also includes registration for AOAP in March 2016
100-1280-65365	Telephone	3,500.00	369.71	994.92	875	760.04	119.92	234.88	30.90%	includes cell reimbursement for rec specialist/lifeguard scheduler
100-1280-65701	Electricity	16,500.00	1,737.92	5,235.03	4,125.00	5,444.05	1,110.03	-209.02	-3.84%	-
100-1280-65705	Gas	8,500.00	773.18	1,946.19	2,125.00	861.33	-178.81	1,084.86	125.95%	each months bill was higher in 2015 than in 2014
100-1280-65720	Disposal fees	1,650.00	134.45	403.35	412.5	394.69	-9.15	8.66	2.19%	-
100-1280-70000	Professional Services	7,400.00	1,567.39	2,736.18	1,850.00	1,306.55	886.18	1,429.63	109.42%	-
100-1280-73320	Insurance	6,500.00	592.7	1,778.10	1,625.00	1,710.45	153.10	67.65	3.96%	-
100-1280-73335	Memberships	875	193	308.83	218.75	340	90.08	-31.17	-9.17%	-
100-1280-73340	Administrative Fees	12,000.00	935.82	3,667.00	3,000.00	3,248.91	667.00	418.09	12.87%	-
100-1280-73410	Use of Premise	1,000.00	0	252	250	396	2.00	-144.00	-36.36%	less custodial overtime because no Saturday meet in July 2015
100-1280-75350	Postage	500	129.25	235.72	125	106.47	110.72	129.25	121.40%	-
100-1280-75380	Uniforms For Aquatics	2,500.00	0	-21	625	-65	-646.00	44.00	-67.69%	timing of purchases
100-1280-75515	Janitorial Supplies	11,500.00	1,064.62	3,978.24	2,875.00	1,824.67	1,103.24	2,153.57	118.03%	change to custodial contract
100-1280-75525	Pool Chemicals Ph Park	20,000.00	1,941.36	6,967.23	5,000.00	6,668.03	1,967.23	299.20	4.49%	-
100-1280-75527	Pool Chemicals Phec	15,500.00	3,370.49	7,169.57	3,875.00	6,164.45	3,294.57	1,005.12	16.31%	timing of reimbursement by MDUSD
100-1280-75530	Pool Repairs & Supplies	22,000.00	33.94	3,061.33	5,500.00	9,776.01	-2,438.67	-6,714.68	-68.69%	purchase of new vacuums in 2014
100-1280-75535	Small Tools	1,500.00	44.76	44.76	375	94.33	-330.24	-49.57	-52.55%	timing of purchases
100-1280-75620	Program Supplies	13,000.00	1,103.67	6,326.32	3,250.00	5,016.52	3,076.32	1,309.80	26.11%	purchase of training/water manikins, replacement fins and lifejackets this year
100-1280-75625	Aquatics Publicity	2,500.00	0	302.6	625	56.16	-322.40	246.44	438.82%	purchase of fall program banners
	Operating Expenses	**150,975.00**	**14,471.07**	**46,964.60**	**37,743.75**	**44,785.39**	9,220.85	2,179.21	4.87%	
Revenue Total		-378,000.00	-20,784.44	-179,661.11	-94,500.00	-168,040.21	-85,161.11	-11,620.90	6.92%	
Expense Total		700,435.00	51,907.03	219,139.12	175,108.75	228,849.96	44,030.37	-9,710.84	-4.24%	
Grand Total		322,435.00	31,122.59	39,478.01	80,608.75	60,809.75	-41,130.74	-21,331.74	-35.08%	$11k increase in revenue and $10k reduction in expenses results in $21k lower ytd deficit.

Communications

Period 03 - 03
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
	Expense									
1290	COMMUNICATIONS									
	Wages and Benefits									
100-1290-50001	Comm-Salary General Manager	6,300.00	529.8	1,589.40	1,575.00	1,478.29	14.40	111.11	7.52%	
100-1290-50002	Comm-Salary Office Staff	2,760.00	219.79	659.38	690	631.32	-30.62	28.06	4.44%	
100-1290-50003	Comm-Salary Accounting Staff	6,350.00	515.74	1,547.18	1,587.50	1,441.45	-40.32	105.73	7.33%	
100-1290-50110	Communications Full Time	70,000.00	5,564.00	16,692.00	17,500.00	15,525.00	-808.00	1,167.00	7.52%	
100-1290-50120	Communications Part Time	27,560.00	2,350.02	6,407.14	6,890.00	5,856.33	-482.86	550.81	9.41%	
100-1290-55150	Employer FICA/Medicare	7,900.00	701.31	2,054.78	1,975.00	1,915.04	79.78	139.74	7.30%	
100-1290-55250	PERS- Employer Share	4,500.00	601.29	1,763.79	1,125.00	1,868.77	638.79	-104.98	-5.62%	
100-1290-55300	Kaiser - Employer Share	9,300.00	700.91	2,396.27	2,325.00	924.3	71.27	1,471.97	159.25%	age based rate change
100-1290-55310	Delta Dental - Empr Share	300	23.38	70.09	75	73.43	-4.91	-3.34	-4.55%	
100-1290-55320	Life & Ltd Ins - Empr Shr	800	60.16	182.69	200	170.58	-17.31	12.11	7.10%	
100-1290-55370	PARS District Share	150	0	0	37.5	14.57	-37.50	-14.57	-100.00%	
100-1290-55400	Workers Compensation	650	55.77	164.02	162.5	139.61	1.52	24.41	17.48%	
	Wages and Benefits	**136,570.00**	**11,322.17**	**33,526.74**	**34,142.50**	**30,038.69**	-615.76	3,488.05	11.61%	
	Operating Expenses									
100-1290-60350	Mileage	350	25.99	81.3	87.5	86.24	-6.20	-4.94	-5.73%	
100-1290-60370	Staff Training	700	0	0	175	0	-175.00	0.00	0.00%	
100-1290-70000	Professional Services	3,800.00	895.65	1,563.53	950	746.6	613.53	816.93	109.42%	
100-1290-73320	Insurance	3,600.00	338.68	1,016.04	900	977.4	116.04	38.64	3.95%	
100-1290-73335	Memberships	400	0	65.84	100	0	-34.16	65.84	100.00%	
100-1290-73340	Administrative Fees	8,800.00	534.75	2,095.43	2,200.00	1,856.52	-104.57	238.91	12.87%	
100-1290-75350	Postage	320	73.85	134.69	80	60.84	54.69	73.85	121.38%	
100-1290-75500	Office Supplies	1,000.00	0	0	250	157.41	-250.00	-157.41	-100.00%	
100-1290-75510	Equipment Maintenance	500	0	0	125	0	-125.00	0.00	0.00%	
100-1290-75605	Awards	2,000.00	0	49.33	500	40.68	-450.67	8.65	21.26%	
100-1290-75610	Major Events	2,000.00	102.3	320.79	500	259.4	-179.21	61.39	23.67%	
100-1290-75612	Website	5,000.00	0	0	1,250.00	543.85	-1,250.00	-543.85	-100.00%	
100-1290-75615	Communications Projects	0	0	0	0	53.42	0.00	-53.42	-100.00%	
100-1290-75624	Spotlight Brochure	98,000.00	3.84	25,375.92	24,500.00	25,714.68	875.92	-338.76	-1.32%	
100-1290-75625	District Publicity	27,000.00	757.39	2,122.13	6,750.00	4,925.50	-4,627.87	-2,803.37	-56.92%	
	Operating Expenses	**153,470.00**	**2,732.45**	**32,825.00**	**38,367.50**	**35,422.54**	-5,542.50	-2,597.54	-7.33%	
Expense Total		290,040.00	14,054.62	66,351.74	72,510.00	65,461.23	-6,158.26	890.51	1.36%	
Grand Total		290,040.00	14,054.62	66,351.74	72,510.00	65,461.23	-6,158.26	890.51	1.36%	flat when compared to PY

Parks

Period 03 - 03
Fiscal Year 2016 - 2016

Account Number	Description	2016 Budget	2016 Period Amt	2016 End Bal	2016 YTD Budget	2015 One Year Prior Actual	$ Change YTD Budget	$ Change Prior Year	% Change Prior Year	Comments
1300	**PARKS**									
	Revenue									
100-1300-41700	L & L # 6 Assessment Income	-649,000.00	0	0	-162,250.00	0	162,250.00	0	0.00%	
	Revenue	**-649,000.00**	**0**	**0**	**-162,250.00**	**0**	162,250.00	0	0.00%	
	Expense									
1300	**PARKS**									
	Wages and Benefits									
100-1300-50001	Park-Salary General Manager	15,000.00	1,324.50	3,973.50	3,750.00	3,695.70	223.50	277.8	7.52%	
100-1300-50002	Park-Salary Office Staff	6,580.00	549.5	1,648.50	1,645.00	1,578.30	3.50	70.2	4.45%	
100-1300-50003	Park-Salary Accounting Staff	15,450.00	1,289.41	3,868.23	3,862.50	3,603.61	5.73	264.62	7.34%	
100-1300-50180	Park Superintendent	95,000.00	7,688.00	23,064.00	23,750.00	21,051.00	-686.00	2013	9.56%	
100-1300-50185	Park Full Time Staff	405,600.00	41,576.90	110,157.05	101,400.00	88,114.29	8,757.05	22042.76	25.02%	Includes $8300 vacation payout to 14 yr retiring EE in Sep. On target for budget with this adjustment
100-1300-50190	Park Part Time Staff	70,000.00	5,493.00	21,745.55	17,500.00	23,941.85	4,245.55	-2196.3	-9.17%	off set by FT pay above
100-1300-55150	Employer FICA/Medicare	40,200.00	4,066.63	11,208.65	10,050.00	9,339.82	1,158.65	1868.83	20.01%	
100-1300-55250	PERS- Employer Share	32,500.00	3,274.68	10,102.20	8,125.00	13,832.88	1,977.20	-3730.68	-26.97%	new annual payment lowers monthly rate
100-1300-55300	Kaiser - Employer Share	92,600.00	6,247.68	21,816.91	23,150.00	27,700.35	-1,333.09	-5883.44	-21.24%	
100-1300-55310	Delta Dental - Empr Share	8,500.00	607.42	1,822.28	2,125.00	2,306.55	-302.72	-484.27	-21.00%	
100-1300-55320	Life & Ltd Ins - Empr Shr	4,500.00	403.61	1,234.07	1,125.00	1,005.57	109.07	228.5	22.72%	
100-1300-55370	PARS District Share	1,750.00	137.33	625.14	437.5	662.31	187.64	-37.17	-5.61%	
100-1300-55380	Uniforms	1,500.00	0	96	375	0	-279.00	96	100.00%	
100-1300-55400	Workers Compensation	65,000.00	4,973.05	14,930.82	16,250.00	10,860.52	-1,319.18	4070.3	37.48%	20% ee class rate increase
100-1300-55450	Unemployment Insurance	2,000.00	0	0	500	0	-500.00	0	0.00%	
	Wages and Benefits	**856,180.00**	**77,631.71**	**226,292.90**	**214,045.00**	**207,692.75**	12,247.90	18600.15	8.96%	
	Operating Expenses									
100-1300-60350	Mileage	600	29.9	134.55	150	124.32	-15.45	10.23	8.23%	
100-1300-60370	Staff Training	4,000.00	0	1,204.50	1,000.00	709.99	204.50	494.51	69.65%	
100-1300-65365	Telephone	6,000.00	355.62	984.09	1,500.00	1,380.93	-515.91	-396.84	-28.74%	
100-1300-65701	Electricity	40,000.00	3,879.69	10,414.57	10,000.00	10,342.60	414.57	71.97	0.70%	
100-1300-65705	Gas	6,000.00	85.9	216.24	1,500.00	95.77	-1,283.76	120.47	125.79%	
100-1300-65710	Water	95,000.00	3,763.03	25,229.50	23,750.00	28,395.82	1,479.50	-3166.32	-11.15%	conservation measures
100-1300-65720	Disposal Fees	1,500.00	92.38	277.14	375	338.51	-97.86	-61.37	-18.13%	
100-1300-65730	Sewer charges	20,000.00	0	0	5,000.00	0	-5,000.00	0	0.00%	
100-1300-70000	Professional Services	8,000.00	2,239.13	3,908.83	2,000.00	1,866.50	1,908.83	2042.33	109.42%	ongoing legal fees
100-1300-73320	Insurance	9,000.00	846.71	2,540.13	2,250.00	2,443.50	290.13	96.63	3.95%	
100-1300-73335	Memberships	400	0	0	100	0	-100.00	0	0.00%	
100-1300-73340	Administrative Fees	36,000.00	1,336.89	5,238.58	9,000.00	4,641.33	-3,761.42	597.25	12.87%	
100-1300-73345	Assessment refunds	500	0	0	125	23.5	-125.00	-23.5	-100.00%	
100-1300-73730	Public Service Center Exp	12,000.00	1,867.76	2,801.64	3,000.00	933.88	-198.36	1867.76	200.00%	
100-1300-75350	Postage	1,000.00	155.44	336.73	250	152.1	86.73	184.63	121.39%	
100-1300-75370	Safety Equipment	4,650.00	164.53	598.81	1,162.50	676.73	-563.69	-77.92	-11.51%	
100-1300-75401	Rental Equipment	1,000.00	0	0	250	0	-250.00	0	0.00%	
100-1300-75500	Office supplies	0	0	0	0	222.03	0.00	-222.03	-100.00%	
100-1300-75501	Agricultural Supplies	6,500.00	58.68	457.77	1,625.00	89.05	-1,167.23	368.72	414.06%	
100-1300-75505	Athletic Facility Maint	11,000.00	188.15	5,365.95	2,750.00	2,459.53	2,615.95	2906.42	118.17%	Rebuilt one end of Bocce court at RS Park
100-1300-75510	Park Equipment Maint	7,500.00	2,433.17	3,481.90	1,875.00	520.94	1,606.90	2960.96	568.39%	replaced pump for pressure washer
100-1300-75511	Irrigation Repairs	6,000.00	2,336.95	2,768.55	1,500.00	2,127.31	1,268.55	641.24	30.14%	
100-1300-75515	Janitorial Supplies	8,000.00	343.2	1,852.51	2,000.00	2,803.24	-147.49	-950.73	-33.92%	
100-1300-75520	Park Facility Maintenance	22,000.00	446.89	4,379.43	5,500.00	7,426.27	-1,120.57	-3046.84	-41.03%	Fibar ordered later this year
100-1300-75535	Small Tools	5,000.00	100.05	205.14	1,250.00	1,894.98	-1,044.86	-1689.84	-89.17%	
100-1300-75540	Structure Repairs	1,000.00	0	0	250	13.01	-250.00	-13.01	-100.00%	
100-1300-75545	Vehicle Maintenance	34,000.00	5,428.97	9,721.97	8,500.00	6,573.08	1,221.97	3148.89	47.91%	lift truck required hydraulic system rebuild
100-1300-75550	Contracted Tree Services	15,000.00	3,000.00	3,000.00	3,750.00	0	-750.00	3000	100.00%	
100-1300-75570	Contracted Park Maintenance	14,000.00	0	0	3,500.00	0	-3,500.00	0	0.00%	
100-1300-75740	Major Maintenance Project	500	0	0	125	0	-125.00	0	0.00%	
100-1300-76000	Park miscellaneous	0	3,020.35	1,544.44	0	-1,750.00	1,544.44	3294.44	-188.25%	
100-1300-76500	Park Vandalism Expense	4,000.00	220.2	-437.89	1,000.00	1,963.76	-1,437.89	-2401.65	-122.30%	
	Operating Expenses	**380,150.00**	**32,393.59**	**86,225.08**	**95,037.50**	**76,468.68**	-8,812.42	9756.4	12.76%	
Revenue Total		-649,000.00	0	0	-162,250.00	0	162,250.00	0	0.00%	
Expense Total		1,236,330.00	110,025.30	312,517.98	309,082.50	284,161.43	3,435.48	28356.55	9.98%	
Grand Total		587,330.00	110,025.30	312,517.98	146,832.50	284,161.43	165,685.48	28356.55	9.98%	$28k increase in exps

Building Maintenance

Period 03 - 03
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
	Expense									
1350	**Dept**									
	Wages and Benefits									
100-1350-50010	Bldg Maint Superintendant	95,500.00	7,956.00	23,868.00	23,875.00	22,200.00	-7.00	1,668.00	7.51%	
100-1350-50050	Bldg Maint Supervisor	74,700.00	5,985.00	17,955.00	18,675.00	17,535.00	-720.00	420.00	2.40%	
100-1350-50075	Bldg Maint Craftsman	75,450.00	6,229.00	19,108.12	18,862.50	16,845.23	245.62	2,262.89	13.43%	
100-1350-50080	Lead Custodian	47,800.00	3,780.00	11,739.25	11,950.00	8,787.50	-210.75	2,951.75	33.59%	on track for budget
100-1350-55150	Employer FICA/Medicare	21,850.00	1,832.20	5,559.35	5,462.50	5,000.67	96.85	558.68	11.17%	
100-1350-55250	PERS-Employer Share	14,000.00	1,952.64	5,857.89	3,500.00	9,032.25	2,357.89	-3,174.36	-35.14%	
100-1350-55300	Health Coverage	44,800.00	3,372.55	10,930.75	11,200.00	11,476.02	-269.25	-545.27	-4.75%	
100-1350-55310	Delta Dental	2,400.00	197.1	591.3	600	619.38	-8.70	-28.08	-4.53%	
100-1350-55320	Life and Disability Insurance	2,400.00	216.09	655.38	600	587.93	55.38	67.45	11.47%	
100-1350-55400	Workers Compensation	30,000.00	1,912.42	6,962.22	7,500.00	4,399.75	-537.78	2,562.47	58.24%	20% rate increase for this ee class
	Wages and Benefits	**408,900.00**	**33,433.00**	**103,227.26**	**102,225.00**	**96,483.73**	1,002.26	6,743.53	6.99%	
	Operating Expenses									
100-1350-60350	Mileage	650	46	98.9	162.5	144.48	-63.60	-45.58	-31.55%	
100-1350-60370	Training	1,000.00	45.77	129.1	250	65.67	-120.90	63.43	96.59%	
100-1350-65365	Bldg Maint Phone expense	2,100.00	82.07	227.11	525	417.88	-297.89	-190.77	-45.65%	
100-1350-75515	Repairs & Supplies	2,500.00	262.99	868.97	625	169.47	243.97	699.50	412.76%	
100-1350-75535	Tools & Equipment	1,000.00	344.64	498.06	250	585.03	248.06	-86.97	-14.87%	
	Operating Expenses	**7,250.00**	**781.47**	**1,822.14**	**1,812.50**	**1,382.53**	9.64	439.61	31.80%	
Expense Total		416,150.00	34,214.47	105,049.40	104,037.50	97,866.26	1,011.90	7,183.14	7.34%	
Grand Total		416,150.00	34,214.47	105,049.40	104,037.50	97,866.26	1,011.90	7,183.14	7.34%	

LT Debt

Period 03 - 03
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
	Expense									
1400	**DEBT SERVICE**									
	Operating Expenses									
100-1400-95807	Interest	93,700.00	0	38,993.38	23,425.00	52,392.93	15,568.38	-13,399.55	-25.58%	interest declines on term loans
	Operating Expenses	**93,700.00**	**0**	**38,993.38**	**23,425.00**	**52,392.93**	15,568.38	-13,399.55	-25.58%	
	Debt Service									
100-1400-95806	US Bank refi of CSDA COP's	123,000.00	0	0	30,750.00	0	-30,750.00	0.00	0.00%	
100-1400-95809	CSDA FF&E Loan	39,300.00	0	0	9,825.00	39,297.73	-9,825.00	-39,297.73	-100.00%	PY paid in Sep
	Debt Service	**162,300.00**	**0**	**0**	**40,575.00**	**39,297.73**	-40,575.00	-39,297.73	-100.00%	
Expense Total		256,000.00	0	38,993.38	64,000.00	91,690.66	-25,006.62	-52,697.28	-57.47%	
Grand Total		256,000.00	0	38,993.38	64,000.00	91,690.66	-25,006.62	-52,697.28	-57.47%	

Capital Expenses

Period 03 - 03
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
	Expense									
1500	**CAPITAL EXPENDITURES**									
	Capital Outlay									
100-1500-80104	Pleasant Hill Park	215,000.00	316.64	316.64	53,750.00	5,044.80	-53,433.36	-4,728.16	-93.72%	
100-1500-80207	Rodgers Smith Park	50,000.00	0	0	12,500.00	0	-12,500.00	0.00	0.00%	
100-1500-80313	Community Center	8,000.00	0	797.34	2,000.00	57,389.62	-1,202.66	-56,592.28	-98.61%	repaving in prior year
100-1500-80330	Teen Center	7,000.00	0	0	1,750.00	0	-1,750.00	0.00	0.00%	
100-1500-80344	Senior Center	0	0	6,750.00	0	6,996.00	6,750.00	-246.00	-3.52%	HVAC engineering
100-1500-80843	Community Center Water leak	0	0	0	0	33,610.33	0.00	-33,610.33	-100.00%	
100-1500-80844	Pools	165,000.00	0	7,076.78	41,250.00	0	-34,173.22	7,076.78	100.00%	
100-1500-80847	Parks	19,000.00	19,737.12	19,737.12	4,750.00	0	14,987.12	19,737.12	100.00%	new Parks truck
100-1500-80850	Network Computer Systems	30,000.00	0	0	7,500.00	0	-7,500.00	0.00	0.00%	
	Capital Outlay	**494,000.00**	**20,053.76**	**34,677.88**	**123,500.00**	**103,040.75**	-88,822.12	-68,362.87	-66.35%	
Expense Total		494,000.00	20,053.76	34,677.88	123,500.00	103,040.75	-88,822.12	-68,362.87	-66.35%	
Grand Total		494,000.00	20,053.76	34,677.88	123,500.00	103,040.75	-88,822.12	-68,362.87	-66.35%	

General Ledger
Balance Sheet

User: markb
Printed: 11/10/2015 - 10:03 A
Period Ending 3
Fiscal Period 3, 2016

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

Description	Amount
GENERAL FUND	
Assets	
Cash in County	113,574.07
Restricted Cash-Debt Service	210,012.31
Payroll Checking US Bank	209,845.11
US Bank Special Events Checkin	569.99
Gen Checking US Bank - checks	103,220.25
LAIF-Cash Investments	803,673.37
Accounts Receivable	(2,880.16)
Active Charges Receivable	54,123.70
Due From CCC Taxes	38,516.11
Prepaid Expenses	47,744.95
Due From Other Funds	(28,952.38)
AMOUNT TO BE PROVIDED LT DEBT	2,761,984.51
OtherAssets-Bond Issuance Cost	0.10
Total Assets	4,311,431.93
Liabilities	
Accounts Payable	417,381.26
Unearned Revenue	(16.00)
CC/WC Security Deposits	164,168.49
Pool Rental Security Deposit	400.16
Security Deposit -Parks	17,315.42
Unearned Rev-CCC Taxes	38,516.11
Unearned Reg on Account	512,626.38
FICA Payable	(1,035.53)
SIT Payable	(670.38)
PERSPayable	6,854.15
Kaiser Payable	(23,366.04)
Delta Dental	(3,049.18)
Guarantee Mutual Ins.	(1,517.39)
Aflac	(49.90)
American Fideltiy Assuran	37.56
Prepaid Legal	15.95
2013 Cap One refi loan	2,136,999.88
Muni Finance FF&E Loan	223,006.61
ACCRUED INTEREST -LOANS	399,978.00
Total Liabilities	3,887,595.55
Fund-Balance	
Unrestricted Fund Balance	977,279.91
Reserve for Debt Service	261,221.00
Reserve for Prepaid Exp	(849.19)

Description	Amount
Total Fund-Balance	1,237,651.72
Retained Earnings:	(813,815.34)
Total Fund Balance and Retained Earnings:	423,836.38
Total Liabilities, Fund-Balance and Retained Earnings:	4,311,431.93

LAIF FYE 6/30/2016

		General Fund LAIF	PARKLAND	CAPITAL PROJ	RESERVE	ARTS	senior funds are not refelected on District Financials SENIORS	BUILDING FUND	COMPUTER RES
Final balances fye 6/30/15	1280151.38	803673.37	51.07	343391.34	0.00	11144.72	101774.29	3488.88	16627.71
interest earned 9/30/15	1030.74	647.09	0.04	276.49	0.00	8.97	81.95	2.81	13.39
balance 10/31/15	1281182.12	804320.46	51.11	343667.83	0.00	11153.69	101856.23	3491.69	16641.10
		100-0000-10600	200-0000-10600	400-0000-10600	600-0000-10600	500-0000-10600		700-0000-10600	800-0000-10600
		100-0000-42500	200-0000-42500	400-4000-42500	600-6000-42500	500-5000-42500		700-7000-42500	800-8000-42500

interest earned for quarter ended 09/30/15 = .32%

PARS Tracking FYE June 30, 2016

		Balance	Earnings
Bal 7/31/15		394911.5	2915.6
8/1/2015		385697.6	-13384.9
9/1/2015		376899.6	-7541.78
10/1/2015		0	0
11/1/2015		0	0
12/1/2015		0	0
1/31/2016		0	0
2/28/2016		0	0
3/31/2016		0	0
4/30/2016		0	0
5/30/2016		0	0
6/30/2016		0	0
		1157509	
Avg Balance		385836.2	-18011.1

Return %

-4.668% YTD return

-18.672% Annualized Return

v

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

	Balance	Earnings
Beg Bal 7/1/15	155333.5	700.15
8/1/2015	153070.5	-2461.89
9/1/2015	141375.7	-1184.79
10/1/2015	0	0
11/1/2015	0	0
12/1/2015	0	0
1/31/2016	0	0
2/28/2016	0	0
3/31/2016	0	0
4/30/2016	0	0
5/30/2016	0	0
6/30/2016	0	0
	0	
	0	
Avg Balance	149926.6	-2946.53

Return %

-1.965% YTD return

-7.861% Annualized Return

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: November 12, 2015

RE: November 18, 2015 Board Meeting

Selection of Board Officers

a. Chair
b. Vice Chair
c. Secretary

This is the time of year that the Board of Directors make selections for Board Officers that will take over in December 2015 and run through the 2016 year. The Offices are Chair, Vice Chair and Secretary.

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: November 12, 2015

RE: November 18, 2015 - Board Meeting

Reports and to Set Board Committee Meeting Dates

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