



# Board of Directors AGENDA

PLEASANT HILL RECREATION & PARK DISTRICT

## MISSION STATEMENT

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

## LOCATION: TELECONFERENCE

Join meeting by PC: <https://zoom.us> Meeting ID 833-1477-1802

Or by Phone 1 (669) 900-9128 Meeting ID: 833-1477-1802

**Budget & Finance Committee Meeting**  
**Wednesday, October 20 2021- Special Meeting**  
**4:00 P.M.**

**IN ACCORDANCE WITH THE GOVERNOR'S EXECUTIVE ORDERS ALL BOARD MEMBERS, STAFF, AND MEMBERS OF THE PUBLIC WILL PARTICIPATE IN THIS MEETING BY TELECONFERENCE TO MITIGATE THE SPREAD OF COVID-19**

Members of the public may observe and participate in the meeting at the teleconference location above. Members of the public may offer public comment by email to [mlacy@pleasanthillrec.com](mailto:mlacy@pleasanthillrec.com) any time prior to the close of the public comment period for the agenda item on which they would like to comment. Staff will share all such comments with the Committee and make them part of the record. Alternatively, members of the public may offer public comment orally during the teleconference by using the Zoom "raise hand" (for PC participants) or "\*9" function (for phone participants). Members of the public are requested, but not required, to send an email to [mlacy@pleasanthillrec.com](mailto:mlacy@pleasanthillrec.com) noting their desire to speak on a given agenda item.

The Committee will take public comment on each listed agenda item when the item is taken up. Each speaker will be allotted five minutes for comment per item unless a shorter comment period is specified by the Board at the meeting (e.g., if there is an unusually large number of speakers).

Chair: Sandra Bonato  
Member: Zac Shess

1. Call to Order/Roll Call
2. Public Comment  
Five minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. The public may speak regarding agenda items at the time the matter is taken up. Non-agenda items can be addressed under Public Comment.
3. Review Final Fiscal Year 2020/21 Operating and Capital Financial Reports and Recommendations for Fund Transfers (Attachment A)

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

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

# STAFF REPORT



Date: October 20, 2021  
To: Budget and Finance Committee  
From: Michelle Lacy, General Manager  
Re: Review Final Fiscal Year 2020/21 Operating and Capital Financial Reports and Recommendations for Fund Transfers

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## **BACKGROUND:**

Annually the Board of Directors reviews the pre-audit end of fiscal year financial statements. Attached is the Pleasant Hill Recreation and Park District's (District) 2019/20 Fiscal Year financial statements (Exhibit 1). These are the unaudited financial statements for 2020/21.

The reports included in the attached exhibit are: 1) 2020/21 Operating Actuals vs. Budget Summary; 2) CIP Fund Summary for actual expenses as of 6/30/21; and 3) Fund Balances as of 6/30/21 on Deposit with LAIF

## **DISCUSSION:**

As indicated in the attached reports the District ended the 2020/21 Fiscal Year with an operating surplus of \$251,847. This balance is slightly different than the previous draft balance due to a number of June 2021 expenses being charged to July 2022 in the upgrade of the accounting software.

The balance in the CIP Fund after expenses is \$1,632,567. It is recommended the Board authorize staff to transfer \$1,632,567 from Capital Project LAIF fund to the General Fund LAIF account to account for the actual expenses that were made from the General Fund for 2020/21 Capital Projects.

In the future, staff will account for all expenses in the CIP Fund and will not pay them out of the General Fund and then transfer to cover those costs. This will be more consistent with District policy and the use of Fund Accounting.

With the ongoing uncertainty of the pandemic and potential funding from the State it is not recommended the Board transfer additional funding at this time.

## **EXHIBITS:**

Exhibit 1: 2020/21 Operating Actuals vs. Budget Summary  
Exhibit 2: CIP Fund Summary for actual expenses as of 6/30/21  
Exhibit 3: Fund Balances as of 6/30/21 on Deposit with LAIF

ATTACHMENT A

**JULY 1 - JUNE 30, 2021 OPERATING ACTUALS VS BUDGET**

	2021	2021	2021
DEPARTMENT	Budget	YTD Actual	% of Budget
ADMINISTRATION	4,280,000	4,562,437	106.6%
SENIOR CITIZENS	611,500	132,401	21.7%
WINSLOW CENTER	51,000	700	1.4%
COMMUNITY CENTER	600,000	48,497	8.1%
SCHOOL HOUSE	5,400	-	0.0%
ADULT ACTIVITIES	57,400	3,799	6.6%
ATHLETICS	358,500	229,696	64.1%
TEENS	341,500	131,976	38.6%
PRESCHOOL YOUTH	676,500	533,078	78.8%
EVENTS	59,500	2,332	3.9%
CHILD CARE	470,000	567,612	120.8%
AQUATICS	202,300	259,533	128.3%
PARKS	735,000	679,488	92.4%
DEBT SERVICE	-	-	
<b>TOTAL</b>	<b>8,448,600</b>	<b>7,151,549</b>	<b>84.6%</b>
ADMINISTRATION	202,722	631,240	311.4%
SENIOR CITIZENS	1,478,488	878,728	59.4%
WINSLOW CENTER	103,224	91,416	88.6%
COMMUNITY CENTER	1,011,908	586,348	57.9%
SCHOOL HOUSE	2,985	9,880	331.0%
RANCH	6,544	6,903	105.5%
ADULT ACTIVITIES	91,653	49,662	54.2%
ATHLETICS	588,089	332,524	56.5%
TEENS	586,853	415,342	70.8%
PRESCHOOL YOUTH	819,856	646,147	78.8%
EVENTS	175,299	84,605	48.3%
CHILD CARE	526,053	652,103	124.0%
AQUATICS	704,742	587,538	83.4%
COMMUNICATIONS	356,990	270,264	75.7%
PARKS	1,408,225	1,331,819	94.6%
DEBT SERVICE	325,185	325,185	100.0%
<b>TOTAL</b>	<b>8,388,816</b>	<b>6,899,703</b>	<b>82.2%</b>
<b>REVENUE TOTAL</b>	<b>8,448,600</b>	<b>7,151,549</b>	<b>84.6%</b>
<b>EXPENSE TOTAL</b>	<b>8,388,816</b>	<b>6,899,703</b>	<b>82.2%</b>
<b>GRAND TOTAL</b>	<b>59,784</b>	<b>251,847</b>	

## Capital Improvement Program Fund

Fiscal Years Ending June 30, 2021-2026

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Final	Estimated	Estimated	Estimated	Estimated	Estimated
1	CIP Fund Balance	3,018,403	1,632,567	1,365,067	649,067	602,067	1,093,217
2	Park In-Lieu Fees Rec'd		50,000	50,000	50,000	515,000	50,000
3	State Park Bond Per Capita		177,000				
4	ADA Facility + Rec Facilities Fee	0	40,000	60,000	63,000	66,150	69,458
5	Project Expenses	-1,385,836	-534,500	-826,000	-160,000	-90,000	-60,000
6	<b>Total Balance</b>	<b>1,632,567</b>	<b>1,365,067</b>	<b>649,067</b>	<b>602,067</b>	<b>1,093,217</b>	<b>1,152,675</b>

# LAIF FYE 06/30/2021

senior funds are  
not reflected on  
District Financials

	General Fund LAIF	PARKLAND	CAPITAL PROJ	RESERVE	ARTS	SENIORS	BUILDING FUND	COMPUTER RES	
<b>7/1/2020 Beginning Balance</b>	<b>\$4,366,454.98</b>	<b>\$416,966.68</b>	<b>\$577,320.43</b>	<b>\$3,230,145.83</b>	<b>\$0.00</b>	<b>\$11,897.53</b>	<b>\$108,649.06</b>	<b>\$3,724.55</b>	<b>\$17,750.89</b>
7/1/2020 interest earned Jun 30, 2020	\$12,806.07	\$1,222.89	\$1,693.18	\$9,473.47	\$0.00	\$34.89	\$318.65	\$10.92	\$52.06
09/10/2020 Board approved CIP reimbursement to the									
9/10/2020 General fund	\$933,460.00	-\$696,679.00	-\$236,781.00						
9/30/2020 interest earned .84%	\$9,300.28	\$888.11	\$1,229.66	\$6,880.01	\$0.00	\$25.34	\$231.42	\$7.93	\$37.81
12/31/2020 interest earned .63%	\$6,938.87	\$662.61	\$917.44	\$5,133.13	\$0.00	\$18.91	\$172.66	\$5.92	\$28.21
3/31/2021 interest earned .44%	\$4,802.04	\$458.56	\$634.91	\$3,552.38	\$0.00	\$13.08	\$119.49	\$4.10	\$19.52
4/15/2021 Transfer to Operating Account for CIP	-\$1,044,000.00	-\$1,044,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
interest earned .33%- deposited 07/15/2021-DIT-									
6/30/2021 \$2,871.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>6/30/2021 Balance 06/30/2021</b>	<b>\$3,356,302.24</b>	<b>\$309,658.86</b>	<b>-\$114,883.38</b>	<b>\$3,018,403.81</b>	<b>\$0.00</b>	<b>\$11,989.76</b>	<b>\$109,491.27</b>	<b>\$3,753.42</b>	<b>\$17,888.49</b>
		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	
ASSET BALANCE	165090.75	0.79							
	10%	13%	74%	0%	0%	2%	0%	0%	