

Parks and Recreation Department

September 7, 2018

Dear Park and Recreation Advisory Group members:

Upon approval of City Council Resolution R-311478 in December 2017, the Department took action to implement direction provided by City Council to change the City of San Diego's (City) relationship with recreation councils, address City Charter and San Diego Municipal Code requirements and continue activities previously sponsored by recreation councils. Since December, some of the City's significant accomplishments include:

- Development and issuance of the Interim Standard Operating Procedures (ISOP) until City Council Policy 700-42 is revised
- Creation of and support of the Recreation Council Working Group (RCWG). The RCWG was appointed to guide revisions to Council Policy 700-42 governing recreation council advisory groups. A draft policy has been approved by the RCWG and is currently in the City review process. Detailed information regarding this process can be reviewed at <https://www.sandiego.gov/park-and-recreation/general-info/reccouncilresources>
- Issuance of a Request for Statements of Qualifications (RFSQ) to create a Department-wide pool of pre-qualified contractors interested in providing recreation services at the City's recreation centers
- Issuance of contracts with over 70 service providers to provide the continuation of on-going recreation services throughout the Department
- Creation of 58 Recreation Center Fund (RCF) budgets to support the acquisition of services and supplies for City recreation centers in Fiscal Year 2018
- Creation 60 Fiscal Year 2019 RCF Budgets

A more recent accomplishment is the development of routine financial reports for the RCFs. This communication is intended to provide an explanation of these financial reports that are generated directly from City of San Diego's financial reporting system (known as SAP). The reports provide a monthly update on the overall budget status and a listing of all expenses that have paid for the prior month.

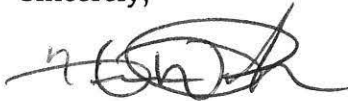
- 1) Budget To Actuals Report – provides the current budget status as of the date of the report. The report displays revenue and interest posted as well as the total expenses by type of expense. See Attachment 1 for more details and explanations.

- 2) Fund Journal Entries Report – provides a detailed listing of expenses posted against the fund for the period of time specified. This report will list all expense entries for the prior month.

These reports will be issued each month to provide fund status for recreation program management and planning. This information will be valuable to City staff and the advisory groups in prioritizing programs, events, and enhanced maintenance.

I want to express my gratitude for our continued partnership to ensure that the communities we serve have access to quality recreational events and programs. I want to reiterate that the entire Parks and Recreation Department appreciates all of the work that recreation advisory members do to make our park system exceptional.

Sincerely,



Herman D. Parker
Director, Parks and Recreation Department

Attachments:

1. Budget To Actuals Report Example
2. Fund Journal Entries Report Example

"Commitment Item describes the type of revenue or the type of expense"

BUDGET TO ACTUALS REPORT
As of 7/12/18
Fiscal Year 2018

Date report created and Budget Year

Name of fund and fund number

BALBOA PARK ACTIVITY CENTER - 200743

Revenue

Cmmt Item	Commitment Item	Current Budget	Encumbrance	Actuals	Available Budget	% Util
Revenue from Use of Money and Property						
418001	Interest on Pooled Investments			-\$17	\$17	
	Total Revenue from Use of Money and Property:			-\$17	\$17	0%
Charges for Current Services						
422200	Other Fees-P&R	-\$30,297	\$0	-\$25,039	-\$5,258	
	Total Charges for Current Services:	-\$30,297	\$0	-\$25,039	-\$5,258	82.65%
	Total Revenue:	-\$30,297	\$0	-\$25,057	-\$5,240	82.7%

BALBOA PARK ACTIVITY CENTER - 200743

Expense

Cmmt Item	Commitment Item	Current Budget	Encumbrance	Actuals	Available Budget	% Util
Contracts						
512059	Miscellaneous Professional/Technical Ser	\$30,297	\$661	\$242	\$29,394	
512070	Training-In Town		\$5,301	\$1,743	-\$7,044	
	Total Contracts:	\$30,297	\$5,962	\$1,985	\$22,350	6.55%
	Total Expense:	\$30,297	\$5,962	\$1,985	\$22,350	6.55%

Balance for 200743 BALBOA PARK ACTIVITY CENTER

\$0

\$5,962

-\$23,072

\$17,110

"Encumbrance" is created when a purchase order is issued. Purchase orders secure funds to pay vendors. Funds for on-going services are often encumbered for the entire budget year.

Revenue "actuals" show funds deposited into the fund. Expense "actuals" shows expenses paid out of the fund.

Available Budget = Current Budget minus Encumbrance and Actuals

Balance for fund = Total Revenue + Total Expenses
Incoming revenue posts as a negative number in the City's SAP accounting system.

Negative number in the Balance row under Actuals shows that year to date revenue collected exceeds year to date expenses.

FUND JOURNAL ENTRIES

Fiscal Year: 2018
Beginning Period: 009
Ending Period: 010

Fiscal year begins in July and a "Period" is one month.
 This example shows expenses posted March – April, 2018

"Commitment Item
 describes the type of
 expense"

Date of Report: 7/19/18
Report Generated by: SStowell

200797-THERAPEUTIC RC

Fund	Cost Center	Posting date	Document #	Vendor	Cmmt Item	Commitment item	Actual - Expense
200797	1714131611	3/13/18	5000701757	Robert S Bowman	512059	Misc Prof/Tech Svcs	\$325.00
200797	1714131611	3/20/18	0101582855	Not assigned	511059	Recreation Supplies	\$1,125.00
200797	1714131611	3/22/18	9100592672	Not assigned	511039	Food Products	\$598.68
200797	1714131611	3/22/18	9100592672	Not assigned			\$2,422.47
200797	1714131611	3/23/18	5000706152	Linda L Amundsen			\$375.00
200797	1714131611	4/11/18	5000711879	Sureride Charter Inc			\$1,284.50
200797	1714131611	4/19/18	5000714500	Sureride Charter Inc	512036	Equipment Rental	\$1,284.50
200797	1714131611	4/22/18	9100598305	Not assigned	511039	Food Products	\$1,052.13
200797	1714131611	4/22/18	9100598305	Not assigned	511058	Other Misc Supplies	\$458.51
200797	1714131611	4/22/18	9100598305	Not assigned	511059	Recreation Supplies	\$2,191.88
200797	1714131611	4/22/18	9100598305	Not assigned	511095	Oth Repair/Mtce Supp	\$10.21
200797	1714131611	4/22/18	9100598305	Not assigned	512036	Equipment Rental	\$232.50
200797	1714131611	4/23/18	5000715811	Janet Hammer	512059	Misc Prof/Tech Svcs	\$400.00
200797	1714131611	4/23/18	5000715813	Timothy P Mahoney	512059	Misc Prof/Tech Svcs	\$300.00
200797-THERAPEUTIC RC Total							\$12,060.38

Document #'s beginning with 91 are City credit card (P-card) purchases. P-card statements provide more details for these transactions.

SAP has a unique "Document #" for every document posted in the system. One document may charge to multiple "Commitment Items."

Numbers beginning 010 are purchases at the City's Central Stores or City Print Shop. Occasional journal entry corrections may also begin with 010.