



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #10 – May 9, 2012 Board Meeting

To Honor and Recognize the 2011-2012 Teen Council

- a. Presentation to Teen Council Members**
- b. Presentation to Chair Jimmy Torres**
- c. Presentation to Ex-Officio Genesis Cassidy**

Recreation Supervisor Katrina Hunn will make the annual presentation and award recognition to our Teen Council Members including the Chair Jimmy Torres and Ex-Officio Member Genesis Cassidy.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #11 – May 9, 2012 Board Meeting

Presentation of Signed Copy of The Spotlight to Jacob Lambuth

In continuing our tradition of honoring the participant on the Spotlight Cover with this last edition we had Jacob Lambuth from our KIDSTOP program. Jacob and his family will be on hand for the presentation of the signed Spotlight. Ann Luke was the photographer of the Spotlight Cover.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #12 – May 9, 2012 Board Meeting

Presentation of Player Participation Fee for Field Usage and Maintenance from Pleasant Hill Baseball Association

We thought it would be great to make an official presentation of the player participation fee from the Pleasant Hill Baseball Association. The Pleasant Hill Baseball Association would also like to make the recognition and presentation to the Board on Tuesday, May 15 at 5:00 p.m. at Pleasant Oaks Park. We are asking any Board Members if they are available to please come to the main area by the PHBA sports building.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #13 – May 9, 2012 Board Meeting

Review March 31, 2012 Quarterly Report

- a. Review Investment Report**
- b. Review Public Agency Retirement Services (PARS)**

Accounting Supervisor Mark Blair will review the third quarter report of the fiscal year 2011 – 2012. The quarterly report is enclosed in your packet.

May 2, 2012

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the quarter ending Mar 31, 2012 that we will be reviewing at the May 9, 2012 Board Meeting. I offer the following comments on these statements;

Reporting changes-

- As a reminder, we have several departmental changes that must be considered when comparing results from the 2012 year to prior year's results; added a new Rodgers Ranch department ; created new Teens and Athletics departments, isolating their activity previously combined under Athletics & Teens ; combined all activity previously shown in Parks and L&L #6 into Parks alone.

Financial overview –

- Combined bottom line results for the General Fund and L&L 6 Fund show a significant improvement over the prior year. Due to the combining of activity of L&L 6 into Parks, adding these fund results is required. The combined result is a loss as of Mar 31, 2012 of \$530,228 while this total as of Mar 31, 2011 was a loss of \$723,054. This is a \$192,826 improvement over the prior year. This has been reduced from the \$211,227 improvement shown as of our last quarterly review, Sep 30, 2011.
- Tax Revenue- The second tax installment payment has not yet been posted by the County. This should be reflected on the Apr statements next month .We have had some additional tax refunds posted and the net current year taxes received stands at \$1,273k. The net taxes collected thru Mar 2011 was \$1,311k so tax revenue has declined \$38k or down 2.4%. .

Assessments received from L&L #6 were \$353k in 2012 (shown in Parks) compared to \$345k (shown in L&L #6) for last year. This is an \$8k increase or up 2.3%.

- Overall Program Revenue (Rec Admin to Communication) - Program revenues for the current year are \$1,834k compared to \$2,096k received thru Mar 2011. This equates to a decline of \$262k or down 12.5%. The largest department contributors to this were the Senior Center (down \$121k) followed by the Community Center (down \$117k). Both sites were closed for the current year. For comparison, the revenue decline was \$199k as of Dec 31, 2011.

The departments showing revenue increases are Winslow Center (\$19k) & Child Care (\$21k).

- Overall Program Expenses (Rec Admin to Communications) - Total program expenses for the current year are \$2,630k compared to \$3,030k for the prior year. This represents a \$400k decline reflecting staff and expense reductions due to site closures and reduced programming. For comparison, the expense reduction was \$314k as of Dec 31, 2011.

The expense reduction benefit should continue to grow throughout the year as the expenses to operate the closed sites exceeded the revenue they generated.

- Separating the Athletics & Teens department into individual departments make comparisons to prior year results difficult. The combined results for the current year (Athletics \$105,590 income and Teens \$35,778 loss) for these departments reflect a profit of \$69,812. Compare that to the profit shown in Athletics for the prior year (as this is the results of the combined Ath & Teens) of \$25,714 and the collective improvement is \$44,098.
- Combining the Parks & L&L 6 will also make comparisons for these departments difficult. If we combine the prior year expense amounts (Parks \$ 346,106 and L&L \$493,226) they equal \$839,332. The current year Park total expenses are \$905,844 for an overall expense increase of \$ 66,512. This is offset in part by the increase of \$8,273 in assessment revenues collected for a net decline of \$58,239.

The following documents are included;

(Page numbers are shown in the upper right hand corner of each page for the following)

Page 3 -The Consolidated Income Statement

Pages 4-21- The Departmental Income Statements for each department in the Gen Fund

Page 22 -The L&L #6 Income Statement

Page 23- The Measure E Fund Income Statement

Pages 24-5- The Balance Sheet for the General Fund

Page 26 –The Balance Sheet for the L&L #6 Fund

Page 27- The Balance Sheet for the Measure E Fund

Page 28- Schedule listing funds on deposit in LAIF and interest earned.

Page 29- PARS earning/loss schedule for current part-time employee retirement plan.

Page 30- PARS earning/loss schedule for CRDEB rollover plan.

FUND 100 GENERAL

REVENUE	
NON RECREATION	1000
REC ADMIN	1210
SENIORS	1220
WINSLOW CENTER	1230
COMMUNITY CENTER	1231
RODDERS RANCH	1233
ADULT ACTIVITIES	1240
ATHLETICS	1250
TEENS	1255
PRESCHOOL YOUTH	1260
CHILD CARE	1270
AQUATICS	1280
COMMUNICATIONS	1290
PARKS	1300
TOTAL	

Budget	Actual Results Year to Date as of Mar 31, 2012	% of Budget
\$2,905,000	\$1,483,832	51.08%
\$2,500	\$2,080	83.20%
\$337,000	\$230,744	68.47%
\$21,000	\$30,279	144.19%
\$0	\$2,301	0.00%
\$4,500	\$0	0.00%
\$178,000	\$149,831	84.17%
\$487,000	\$400,292	82.20%
\$89,000	\$71,041	79.82%
\$438,500	\$407,065	92.83%
\$280,000	\$228,399	81.57%
\$349,000	\$312,248	89.47%
\$0	\$0	0.00%
\$658,200	\$352,829	0.00%
\$5,749,700	\$3,670,941	63.85%

Budget	Actual Results Year to Date as of Mar 31, 2011	% of Budget
\$2,671,000	\$1,428,628	53.49%
\$3,500	\$1,704	48.69%
\$349,440	\$351,389	100.56%
\$14,500	\$11,045	76.17%
\$124,000	\$119,448	96.33%
\$0	\$0	0.00%
\$215,500	\$169,791	78.79%
\$561,000	\$487,419	86.88%
\$0	\$0	0.00%
\$448,670	\$435,352	97.03%
\$270,000	\$207,811	76.97%
\$354,500	\$312,082	88.03%
\$0	\$20	0.00%
\$0	\$0	0.00%
\$5,012,110	\$3,524,689	70.32%

EXPENDITURES	
ADMINISTRATION	1100
REC ADMIN	1210
SENIORS	1220
WINSLOW CENTER	1230
COMMUNITY CENTER	1231
SCHOOL HOUSE	1232
RODDERS RANCH	1233
ADULT ACTIVITIES	1240
ATHLETICS	1250
TEENS	1255
PRESCHOOL YOUTH	1260
CHILD CARE	1270
AQUATICS	1280
COMMUNICATIONS	1290
PARKS	1300
LONG TERM DEBT	1400
CAPITAL	1500
TOTAL	

\$363,130	\$272,339	75.00%
\$291,000	\$249,276	85.66%
\$591,720	\$382,899	64.71%
\$84,250	\$35,332	41.94%
\$467,530	\$385,817	82.52%
\$1,900	\$2,522	132.74%
\$3,350	\$602	17.97%
\$205,930	\$128,467	62.38%
\$427,460	\$294,702	68.94%
\$139,040	\$106,819	76.83%
\$343,410	\$272,771	79.43%
\$261,280	\$184,666	70.69%
\$645,160	\$431,693	66.91%
\$154,680	\$154,773	100.06%
\$1,235,490	\$905,844	73.32%
\$263,700	\$182,004	69.02%
\$270,000	\$210,643	78.02%
\$5,749,030	\$4,201,169	73.08%

\$274,000	\$235,470	85.94%
\$261,370	\$212,776	81.41%
\$646,380	\$536,576	83.01%
\$61,580	\$36,305	58.96%
\$696,650	\$583,891	83.81%
\$1,900	\$1,910	100.53%
\$0	\$0	0.00%
\$218,460	\$164,724	75.40%
\$631,600	\$461,705	73.10%
\$0	\$0	0.00%
\$374,640	\$266,409	71.11%
\$223,340	\$172,688	77.32%
\$641,890	\$475,478	74.07%
\$137,890	\$117,044	84.88%
\$513,430	\$346,106	67.41%
\$263,700	\$180,131	68.31%
\$230,230	\$307,859	133.72%
\$5,177,060	\$4,099,072	79.18%

FUND 250 L&L #6

REVENUE	TOTAL
	2500
TOTAL	

\$0	\$0	0.00%
\$0	\$0	0.00%
\$0	\$0	0.00%
\$0	\$0	0.00%
\$0	\$0	0.00%
\$0	\$0	0.00%

\$649,000	\$344,556	53.09%
\$649,000	\$344,556	53.09%
\$683,110	\$493,226	72.20%
\$683,110	\$493,226	72.20%
-\$34,110	-\$148,670	435.85%

REVENUE	TOTAL
	1750
TOTAL	

\$46,091	\$46,091
\$46,091	

\$71,204	\$71,204
\$71,204	

EXPENDITURES	TOTAL
	1750
TOTAL	

\$7,426,128	\$7,426,128
\$7,426,128	

\$1,100,184	\$1,100,184
\$1,100,184	

REV LESS EXPENSE

-\$7,380,037	-\$7,380,037
--------------	--------------

-\$1,028,980	-\$1,028,980
--------------	--------------

2

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
----------------	-------------	-------------	-----------------	--------------	-----------------	----------------------------	----------------------	----------------------	---------------------	----------

0000	Revenue									
100-0000-40100	Current Secured Tax	-2,340,000.00	26,161.63	-1,141,149.70	-1,755,000.00	-1,194,603.75	613850	53454	-4.47%	1st tax installment was \$16k lower than 1Y. Subsequent month's reflected \$37k in tax refunds from previous years. Final installment not yet rec'd
100-0000-40120	Current Unsecured Tax	-120,000.00		-102,774.20	-80,000.00	-100,462.67	-12774	-2312	2.30%	
100-0000-40200	HOPTR	-82,000.00	-13,300.00	-26,617.93	-24,000.00	-16,177.89	4818	-12640	78.13%	
100-0000-41300	City of Pleasant Hill	-13,000.00	0	0	-9,750.00	0	9750	0	0.00%	
100-0000-41350	Redevelopment	-1,100,000.00	0	0	-82,500.00	-23,761.96	82500	23762	-100.00%	
100-0000-41600	State Grants	0	0	0	0	-41,223.23	41223	-100.00%		
100-0000-41800	CCC Block Grant	-10,000.00	0	-10,000.00	-7,500.00	-4,572.45	-2500	-5428	118.70%	
100-0000-42450	Project Funding	-150,000.00	-63,553.66	-150,954.00	-112,500.00	0	-38454	-150854	100.00%	reflects offset for reimbursable expenses from Meas E (Salary - Fundraising Consultant \$27,544, Reimbursable Exp's \$35,272 shown below) and Capital Exp (depl 1500) reimbursements from Parkland Dedication \$82,495 (Booze Courts) and PG&E energy savings program for replacing pool pump of \$5,643
100-0000-42500	Interest Earned	-10,000.00	0	-3,770.59	-7,500.00	-3,352.26	3729	-418	12.48%	
100-0000-42555	Misc Revenue	-3,000.00	-20	-814.05	-2,250.00	-2,075.20	1436	1261	-60.77%	
100-0000-42600	Insurance Dividends	-30,000.00	0	-23,126.00	-22,500.00	-23,202.00	-626	76	-0.33%	
100-0000-42700	Fundraising Activities	-46,000.00	0	0	-34,500.00	0	34500	0	0.00%	funds not held by District but collected by PHCF
100-0000-48600	ADA	-20,000.00	-2,705.75	-8,926.54	-15,000.00	-9,041.95	6073	115	-1.28%	
100-0000-49690	SC Building Donations	0	0	-7,268.76	-9,000.00	-5	0	5	-100.00%	
100-0000-49700	Registration Surcharge	-12,000.00	-1,419.50	-6,230.28	-6,750.00	-10,149.37	1731	2881	-28.38%	
100-0000-49750	Regl. Surcharge-Facilities fee	-9,000.00	-1,158.00	-6,230.28	-6,750.00	0	520	-6230	100.00%	new account added for 2012
100-0000-49750	Revenue	-2,905,000.00	-55,995.28	-1,483,832.04	-2,178,750.00	-1,428,627.73	694918	-55204	3.86%	

EXPENSE ADMINISTRATION

100-1100-50001	Admin-Salary General Manager	45,120.00	3,605.00	32,540.69	33,640.00	33,444.96	-1299	-904	-2.70%	
100-1100-50002	Admin-Salary Office Staff	19,650.00	1,628.90	14,703.10	14,737.50	14,738.51	-34	-35	-0.24%	
100-1100-50003	Admin-Salary Accounting Staff	42,100.00	3,531.85	31,990.49	31,575.00	31,471.13	-185	-81	-0.26%	
100-1100-50010	Salary-Fund Raising Consultant	33,000.00	2,923.00	27,343.75	24,750.00	27,544	2794	27544	100.00%	PY shown in 1210-50100 offset in Project Funding above
100-1100-50150	Salary Part Time Custodial	4,500.00	0	189.8	3,375.00	0	-3185	190	100.00%	\$954 shown in Rec Admin 1210
100-1100-55150	Employer FICA/Medicare	8,500.00	710.32	5,866.61	6,375.00	5,614.56	-608	252	4.49%	
100-1100-55290	PER'S - Employer Share	18,320.00	1,536.12	13,736.62	13,740.00	14,090.21	-3	-294	-2.09%	
100-1100-55300	Kaiser - Employer Share	17,600.00	2,155.30	18,298.41	13,200.00	13,533.26	5098	4765	35.21%	1 employee opting for coverage that previously declined
100-1100-55310	Delta Dental - Empr Share	3,100.00	301.76	2,444.33	2,325.00	2,578.87	119	-135	-5.22%	
100-1100-55320	Life & Ldnrs - Empr Shr	1,000.00	78.98	703.93	750	700.96	-46	3	0.42%	
100-1100-55370	PARKS District Share	340	73.12	400.83	285	285	148	401	100.00%	related to new Fundraising Consultant position
100-1100-55400	Workers Compensation	1,000.00	95.52	992.31	750	674.81	232	108	12.29%	
	Wages and Benefits	194,230.00	16,641.27	148,800.89	145,672.50	116,987.27	3128	31814	27.19%	

Operating Expenses

100-1100-60100	Board Compensation	12,200.00	1,020.00	9,100.00	9,150.00	8,870.00	-50	230	2.59%	
100-1100-60200	Board Conference & Travel	2,000.00	-767.27	68.32	1,500.00	2,072.06	306	-266	-12.82%	
100-1100-60300	Staff Conference & Travel	200	398.84	3,456.15	3,375.00	737.19	-82	-689	-90.73%	
100-1100-60350	Mileage	4,500.00	37.35	78.07	150	3,526.45	81	70	-1.99%	
100-1100-60370	Staff Training	200	387.12	1,414.97	2,250.00	32.78	45	45	138.16%	
100-1100-65365	Telephone	3,000.00	387.12	1,414.97	2,250.00	1,796.32	-835	-381	-21.23%	
100-1100-70000	Professional Services	35,000.00	-2,401.10	14,257.86	26,250.00	18,064.36	-11992	-3807	-21.07%	\$2K Archer Norris legal fees for dedication of District property in 2012 year
100-1100-70050	Services, L Range Master Plan	25,000.00	0	0	18,750.00	0	-18750	0	0.00%	
100-1100-70100	Services-Fundraising Consultant	10,000.00	0	0	7,500.00	0	-7500	0	0.00%	
100-1100-73100	Elections	0	0	0	0	18,851.78	0	-18852	-100.00%	no elections in 2012 year
100-1100-73200	Insurance	24,000.00	1,695.40	15,258.60	18,000.00	17,844.46	-2741	-2586	-14.49%	all insurance fees down in 2012 due to building demo's
100-1100-73300	Legal Advertising	800	113.6	882	600	882	-486	-768	-87.12%	
100-1100-73335	Memberships	6,500.00	0	8,026.07	4,875.00	7,621.60	3151	404	5.31%	
100-1100-73395	Administrative Fees	35,000.00	10,708.16	27,234.70	26,250.00	31,577.91	985	-4343	-13.75%	
100-1100-74000	Reimbursable Exp-Bond Meas E	0	9,627.34	35,271.86	0	0	35272	35272	100.00%	Offset in Project Funding above -M. Winkler fees, Grant Writer fees, insert for Cap Campaign, etc
100-1100-75360	Postage	5,500.00	314.43	2,578.83	4,125.00	2,444.79	-1546	134	5.48%	
100-1100-75500	Office Supplies	5,000.00	3	4,604.32	3,750.00	4,161.33	854	443	10.65%	CC staff relocated to DO
100-1100-75510	Equipment Maintenance	0	0	268.61	0	0	269	269	100.00%	
	Operating Expenses	168,900.00	21,023.67	123,538.34	126,675.00	118,483.03	-3137	5055	4.27%	
	Revenue Total	-2,905,000.00	-55,995.28	-1,483,832.04	-2,178,750.00	-1,428,627.73	694918	-55204	3.86%	
	Expense Total	365,130.00	272,339.23	272,339.23	272,347.50	235,470.30	-8	36869	15.66%	
	Grand Total	-2,541,870.00	-18,330.34	-1,211,492.81	-1,906,402.50	-1,193,157.43	694910	-18335	1.54%	Actual decline of \$71k when adjusted for Project Funding impact

(7)

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	\$ Change Prior Year	Comments
1210	RECREATION ADMINISTRATION									
100-1210-44100	Revenue	-2,500.00	0	-2,080.00	-1,875.00	-1,704.00	-205	-376	22.07%	
	Rec Admin On Line Courses	-2,500.00	0	-2,080.00	-1,875.00	-1,704.00	-205	-376	22.07%	
	Revenue									

1210

Expense
RECREATION ADMINISTRATION
Wages and Benefits

100-1210-50000-	Rec Admin-Salary General Manag	7,920.00	618	5,578.40	5,940.00	5,733.41	-362	-155	-2.70%	
100-1210-50002	Rec Admin-Salary Office Staff	3,410.00	279.24	2,520.53	2,557.50	2,526.60	-37	-6	-0.24%	
100-1210-50003	Rec Admin-Salary Accounting St	7,220.00	605.47	5,381.26	5,415.00	5,395.15	-34	-14	-0.26%	now shown in Non-Rec expenses dept 1100
100-1210-50100	Rec Admin-Salary Reimbursable	0	0	0	0	993.75	-994	-994	-100.00%	
100-1210-50110	Rec Admin-Office Staff Full TI	44,610.00	3,847.00	34,191.89	33,457.50	33,104.50	734	1087	3.28%	Add'l staffing at DO for CC activities (child care & preschool)
100-1210-50120	Rec Admin-Office Staff Part TI	36,000.00	3,778.40	29,218.52	27,000.00	24,857.52	2219	4361	17.54%	
100-1210-50190	Part Time Custodial	0	398.58	854.1	0	0	854	854	100.00%	
100-1210-55150	Employer FICA/Medicare	6,750.00	594.78	5,225.42	5,062.50	5,032.05	163	193	3.84%	
100-1210-55200	PERS - Employer Share	14,770.00	1,302.97	11,493.24	11,077.50	11,618.07	416	-125	-1.07%	
100-1210-55300	Kaiser - Employer Share	18,500.00	1,969.44	17,610.09	13,875.00	15,389.97	3735	2220	14.43%	1 employee opted for coverage that had previously declined
100-1210-55310	Delta Dental - Empr Share	2,200.00	174.02	1,524.16	1,650.00	1,472.39	-126	52	3.52%	
100-1210-55320	Life & Ld Ins - Empr Shr	1,000.00	51.43	461.74	750	450.18	-288	12	2.57%	
100-1210-55370	PARS District Share	270	41.02	597.81	202.5	256.1	395	342	133.43%	
100-1210-55400	Workers Compensation	1,000.00	76.15	472.16	750	420.18	-278	52	12.37%	
100-1210-55450	Unemployment Insurance	0	0	4,263.00	0	0	4263	4263	100.00%	actual paid claims, self insured for unemployment
	Wages and Benefits	143,650.00	13,736.50	119,392.32	107,737.50	107,249.87	11655	12142	11.32%	

Operating Expenses

100-1210-60300	Staff Conference & Travel	0	0	0	0	59.47	0	-59	-100.00%	
100-1210-60350	Mileage	200	0	168.63	150	8.67	-150	-9	-100.00%	
100-1210-60370	Staff Training	200	0	168.63	150	0	19	169	100.00%	
100-1210-60380	Employee Service	2,000.00	0	2,156.76	1,500.00	2,116.28	657	40	1.91%	
100-1210-65365	Telephone	3,000.00	161.48	733.68	2,250.00	1,533.39	-1456	-740	-48.24%	
100-1210-70003	Professional Services	3,000.00	-411.82	2,444.20	2,250.00	3,096.75	194	-653	-21.07%	
100-1210-73320	Insurance	3,900.00	290.64	2,615.76	2,925.00	3,059.10	-309	-443	-14.49%	
100-1210-73335	Memberships	0	0	0	0	395	0	-395	-100.00%	
100-1210-73340	Administrative Fees	7,000.00	1,890.34	4,668.81	5,250.00	5,413.36	-581	-745	-13.75%	
100-1210-75353	Postage	500	0	441.5	375	420.48	67	21	5.00%	
100-1210-75504	City of PH Server fees	24,000.00	2,000.00	18,000.00	18,000.00	0	0	18000	100.00%	new fees in 2012 for City hosting server
100-1210-75505	Computer Hardware	10,000.00	0	6,364.20	7,500.00	9,071.59	-1136	-2707	-29.84%	PY unusually high
100-1210-75505	Computer Software	11,750.00	767.05	9,933.59	8,812.50	7,548.61	1121	2385	31.59%	Updated Mac Communications PC's at WVC should finish the year at \$8k due to Marilyn's close out time to transfer to Arant for future needs
100-1210-75507	Network Support	70,000.00	6,859.00	67,632.00	52,500.00	60,532.07	15132	7100	11.73%	out time to transfer to Arant for future needs
100-1210-75508	Computer Training	0	0	0	0	1,033.09	0	-1033	-100.00%	
100-1210-75509	Network Communication	2,300.00	0	200	1,725.00	3,603.09	-1525	-3403	-94.45%	eliminated T-1 line previously connecting DO & CC
100-1210-75510	Equipment Maintenance	6,000.00	1,058.41	6,362.80	4,500.00	4,082.64	1863	2280	55.85%	replaced thermostats and women's restroom flooring at DO
100-1210-75515	Janitorial Supplies	2,000.00	502.09	4,895.88	1,500.00	2,037.93	3396	2658	140.24%	DO
100-1210-75620	On Line Class Expenses	1,500.00	186.75	1,429.50	1,125.00	1,180.50	305	249	21.09%	On-line rec up \$376 above
100-1210-75690	ADA Expenses	0	0	1,776.00	0	334.23	1776	1442	431.37%	
	Operating Expenses	147,350.00	13,304.14	129,883.31	110,512.50	105,526.25	19371	24357	23.08%	

Revenue Total		-2,500.00	0	-2,080.00	-1,875.00	-1,704.00	-205	-376	22.07%	
Expense Total		291,000.00	27,040.64	249,275.63	218,250.00	212,776.12	31026	36500	17.15%	PT staff increase, Unemployment, Server Fees & Network Support represent \$34k of increase
Grand Total		288,500.00	27,040.64	247,195.63	216,375.00	211,072.12	30821	36124	17.11%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1220	SENIOR CITIZENS									
	Revenue									
100-1220-44100	Senior Classes	-45,000.00	-4,389.00	-32,513.50	-33,750.00	-35,421.65	1237	2908	-8.21%	Decreased number of classes offered
100-1220-44900	Senior Center Nutrition Revenue	0	-1,611.03	-13,480.95	0	-9,478.21	-13481	-4003	42.23%	Nutrition expenses up \$3700 below
100-1220-49200	Senior Programs	-5,000.00	799	-2,677.00	-3,750.00	-14,864.00	1073	12187	-81.99%	No rental revenue due to construction
100-1220-49250	Senior Care Manager Funds	-15,000.00	-6,080.00	-13,285.00	-11,250.00	-15,730.00	-2015	2465	-15.67%	LLL revenue still being collected
100-1220-49530	Senior Trip Revenue	-272,000.00	-10,828.00	-169,807.07	-204,000.00	-275,894.99	35193	107088	-38.81%	Offering fewer trips & offer more affordable ones. Trip expenses down \$95k
	Revenue	-337,000.00	-22,109.03	-230,743.52	-252,750.00	-351,388.85	22006	120645	-34.33%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1220	SENIOR CITIZENS									
	Expense									
	Wages and Benefits									
100-1220-50001	Salary General Manager	7,820.00	618	5,578.40	5,865.00	5,733.41	-287	-155	-2.70%	
100-1220-50002	Salary Office Staff	3,310.00	279.24	2,820.53	2,482.50	2,526.60	38	-6	-0.24%	
100-1220-50003	SC-Salary Accounting Staff	7,220.00	605.47	5,381.26	5,415.00	5,395.15	-34	-14	-0.26%	
100-1220-50100	SC-Salary Supervisor	70,540.00	5,922.00	52,633.36	52,805.00	52,767.00	-272	-134	-0.25%	
100-1220-50120	Senior Center Staff	81,400.00	5,906.49	62,191.32	61,050.00	58,788.00	1141	3403	5.79%	Jessie's position changed & increased hours, offset by Salary Nutrition decline below of \$9k
100-1220-50126	SC-Salary Nutrition	23,820.00	1,571.92	14,179.28	17,865.00	16,356.40	-3686	-2177	-13.31%	
100-1220-50128	SC-Salary Clerical	16,550.00	1,432.56	12,279.06	12,712.50	11,710.02	-433	959	4.86%	absorped into SC Staff pay above
100-1220-50130	SC-Salary Classes	14,200.00	1,135.00	8,567.75	10,650.00	8,567.50	-5291	-3209	-37.45%	Decreased number of classes offered
100-1220-50190	St. Center Custodial FT PT	5,000.00	123.37	906.3	3,750.00	36,824.69	-2844	-35918	-97.54%	Only have 2 custodial hours per week
100-1220-55150	Employer FICA/Medicare	12,760.00	1,089.72	10,201.05	9,570.00	13,129.20	631	-2924	-22.28%	follows overall payroll decline
100-1220-55300	PERs - Employer Share	2,331.69	225.42	2,242.63	2,320.00	28,806.42	-707	-6264	-21.74%	follows overall payroll decline
100-1220-55310	Kaiser - Employer Share	20,980.00	1,482.86	14,785.19	15,735.00	21,902.75	-950	-7118	-32.50%	follows overall payroll decline
100-1220-55320	Delta Dental - Empor Share	2,350.00	295.19	2,401.63	1,762.50	3,158.29	699	-656	-22.05%	follows overall payroll decline
100-1220-55370	Life & Ld Ins - Empor Sha	1,120.00	124.97	1,226.66	840	1,198.10	387	29	2.38%	
100-1220-55400	PARS District Share	1,400.00	106.56	875.13	1,050.00	1,713.00	-175	-836	-48.91%	follows overall payroll decline
100-1220-55450	Workers Compensation	5,200.00	177.29	3,604.46	3,900.00	6,240.67	-296	-2636	-42.24%	follows overall payroll decline
	Unemployment Insurance	1,200.00	0	9,960.00	900	0	9060	9660	100.00%	based on actual claims filed
	Wages and Benefits	306,270.00	23,142.33	226,685.21	229,792.50	283,960.35	-3017	-57275	-20.17%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
	Operating Expenses									
100-1220-60360	Mileage	400	66.32	533.14	300	261.78	233	271	103.66%	Increased mileage due to off site activities
100-1220-60370	Staff Training	600	0	388.1	450	639.05	-62	-251	-39.37%	
100-1220-65365	Telephone	3,500.00	195.42	1,616.39	2,622.00	2,127.25	-109	-511	-24.02%	moved to Little House
100-1220-65701	Electricity	1,200.00	228.69	1,441.55	900	542	-1921	-57	12%	moved to Little House
100-1220-65705	Gas	1,300.00	19.18	166.99	975	1,502.62	-808	-1336	-88.89%	moved to Little House
100-1220-65720	Disposal Fees	700	111.9	552.24	525	4,838.58	27	-4286	-86.59%	moved to Little House
100-1220-70000	Professional Services	6,000.00	-411.62	2,444.20	4,500.00	3,096.75	-2056	-653	-21.07%	
100-1220-73320	Insurance	3,900.00	290.64	2,615.76	2,825.00	3,059.10	-309	-443	-14.49%	
100-1220-73335	Memberships	400	0	345.85	300	215	46	131	60.66%	Some conference expenses included here
100-1220-73340	Administrative Fees	9,000.00	1,890.34	4,668.81	6,750.00	5,413.36	-2081	-745	-13.75%	
100-1220-75250	Care Manager Expenses	2,500.00	125.75	582.72	1,875.00	166.35	-1292	416	250.30%	Increased LLL expenses due to bldg. closure
100-1220-75350	Postage	0	0	441.5	0	788.35	442	-347	-44.00%	
100-1220-75900	Office Supplies	1,000.00	0	364.95	750	622.05	-385	-257	-41.33%	Little House requires less expense
100-1220-75540	Repairs and Supplies	0	666.16	5,661.35	0	2,069.90	5681	3611	174.47%	Senior Club will pay this account off twice a year
100-1220-75620	Senior Program Supplies	23,750.00	1,713.78	12,919.23	17,812.50	11,767.60	-4893	1152	9.79%	Verio monthly cost & Istock credits
100-1220-75625	Senior Publicity	200	8.95	179.48	150	0	29	179	100.00%	Offering fewer trips & offer more affordable ones. revenue down \$10K
100-1220-75630	Senior Trip Expenses	231,000.00	11,734.41	107,955.96	173,250.00	203,059.94	-65294	-95104	-46.84%	
100-1220-75700	Sen. Center Nutrition Expenses	0	8,893.77	13,315.95	0	9,625.56	13316	3690	38.34%	
	Operating Expenses	285,450.00	25,561.59	155,214.17	214,087.50	252,615.44	-57873	-96401	-38.16%	
	Revenue Total	-337,000.00	-22,109.03	-230,743.52	-252,750.00	-351,388.85	22006	120645	-34.33%	
	Expense Total	591,720.00	48,704.02	382,899.38	443,790.00	536,575.79	-60991	-153676	-28.64%	\$152k YTD loss is an improvement of \$33k over last year due to expense reductions.
	Grand Total	254,720.00	26,594.99	152,155.86	191,040.00	185,186.94	-38884	-33031	-17.84%	

(7)

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2014 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	\$ Change Prior Year	Comments
----------------	-------------	-------------	-----------------	--------------	-----------------	----------------------------	----------------------	----------------------	----------------------	----------

1230	Revenue									
100-1230-43390	Winslow Center Rents	-21,000.00	-5,865.75	-30,278.75	-15,750.00	-11,045.00	-14529	-19234	174.14%	Increased rentals with CC closing
	Revenue		-5,865.75	-30,278.75	-15,750.00	-11,045.00	-14529	-19234	174.14%	

1230	Expense									
WINSLOW CENTER RENTAL										
WAGES AND BENEFITS										

100-1230-50001	WC-Salary General Manager	1,300.00	103	929.75	975	956.63	-45	-26	-2.71%	
100-1230-50002	WC-Salary Office Staff	560	46.54	420.03	420	421.15	0	-1	-0.27%	
100-1230-50003	WC-Salary Accounting Staff	1,200.00	100.91	896.94	900	899.25	-3	-2	-0.26%	
100-1230-50190	WC-Custodial Part Time Staff	26,000.00	1,423.50	11,957.40	19,500.00	12,049.44	-7543	-92	-0.76%	reduced staff time
100-1230-55150	Employer FICAMedicare	1,550.00	39.73	340.3	1,162.50	1,081.99	-82	-742	-88.55%	follows decreased payroll
100-1230-55250	PER'S - Employer Share	3,970.00	43.86	392.48	2,977.50	2,527.68	-2585	-2135	-84.47%	follows decreased payroll
100-1230-55330	Kaiser - Employer Share	500	51.75	460.56	375	364.87	86	96	26.23%	
100-1230-55310	Delta Dental - Empr Share	150	6.88	60.17	112.5	62.88	-52	-3	-4.31%	
100-1230-55320	Life & LId Ins - Empr Sha	120	2.26	20.17	90	20.03	-70	0	0.70%	
100-1230-55370	PARS District Share	200	35.59	314.57	150	100.00	165	315	100.00%	
100-1230-55400	Workers Compensation	600	89.96	757.38	450	837.15	307	-80	-9.53%	
	Wages and Benefits	36,150.00	1,943.98	16,549.75	27,112.50	19,220.07	-10563	-2670	-13.89%	

Operating Expenses										
--------------------	--	--	--	--	--	--	--	--	--	--

100-1230-65365	Telephone	3,600.00	219.1	1,856.23	2,700.00	1,705.66	-844	151	8.33%	
100-1230-65701	Electricity	7,000.00	485.32	6,504.14	5,250.00	4,310.36	1254	2194	50.90%	follows increase in rentals and programming
100-1230-65705	Gas	1,100.00	39.64	218.63	825	127.68	-606	91	71.23%	
100-1230-65720	Disposal Fees	3,200.00	393.54	1,942.14	2,400.00	1,914.78	-458	27	1.43%	
100-1230-70000	Professional Services	500	-68.6	407.37	375	516.12	32	-109	-21.07%	
100-1230-73320	Insurance	750	48.44	435.96	562.5	509.85	-127	-74	-14.49%	
100-1230-73340	Administrative Fees	800	315.05	778.13	600	902.23	178	-124	-13.75%	
100-1230-75350	Postage	150	0	73.58	112.5	70.08	-39	4	4.99%	
100-1230-75515	Services and Supplies	24,000.00	1,003.78	6,566.42	18,000.00	7,027.70	-11434	-461	-6.56%	\$2k in HVAC repairs in prior year
100-1230-75625	Center Publicity	1,000.00	0	0	750	0	-750	0	0.00%	
100-1230-75750	Major Repairs	6,000.00	0	0	4,500.00	0	-4500	0	0.00%	
	Operating Expenses	48,100.00	2,436.27	18,782.60	36,075.00	17,084.46	-17292	1698	9.94%	

Revenue Total:		-21,000.00	-5,865.75	-30,278.75	-15,750.00	-11,045.00	-14529	-19234	174.14%	
Expense Total		84,250.00	4,380.25	35,332.35	63,187.50	36,304.53	-27855	-972	-2.68%	
Grand Total		63,250.00	-1,485.50	5,053.60	47,437.50	25,259.53	-42384	-20206	-79.99%	Increased rev & decreased exps for a \$20k improvement over 2011

(8)

Account Number 1231 Description COMMUNITY CENTER RENTAL Revenue

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1231-43700	Community Center Rental	0	0	66	0	-117,531.64	66	117598	-100.06%	bddg demond
100-1231-45700	CC F & E Collections	0	0	-2,367.11	0	-1,916.50	-2367	-451	23.51%	
	Revenue	0	0	-2,301.11	0	-119,448.14	-2301	117147	-98.07%	

Expense COMMUNITY CENTER RENTAL

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1231-50001	CC-Salary General Manager	9,220.00	720.98	6,507.98	6,915.00	6,688.32	-407	-180	-2.70%	
100-1231-50002	CC-Salary Office Staff	3,910.00	325.78	2,940.61	2,932.50	2,947.68	8	-7	-0.24%	
100-1231-50003	CC-Salary Accounting Staff	8,320.00	706.38	6,278.18	6,240.00	6,294.41	38	-16	-0.26%	
100-1231-50100	CC-Salary Director	71,680.00	6,218.00	54,341.32	53,780.00	53,578.80	581	783	1.42%	
100-1231-50110	Salary CC Office Staff	50,400.00	6,134.60	39,362.54	37,800.00	37,665.00	1563	1698	4.51%	
100-1231-50120	Community Center Staff FT PT	0	0	0	0	39,167.61	0	-39168	-100.00%	
100-1231-50165	CC-Custodial Full Time Staff	138,300.00	13,081.06	108,589.64	103,725.00	97,043.27	4865	11546	11.90%	Carrie Miller overtime and added job responsibility for Bond Projects
100-1231-50190	CC-Custodial Part Time Staff	0	0	2,478.36	0	88,982.96	2478	-86505	-97.21%	site closed
100-1231-55150	Employer FICA/Medicare	21,500.00	2,079.29	16,666.39	16,125.00	24,466.30	541	-7800	-31.86%	follows payroll decline
100-1231-55250	PERS - Employer Share	46,800.00	3,705.06	34,456.44	35,100.00	54,471.78	-644	-20015	-36.77%	follows payroll decline
100-1231-55300	Kaiser - Employer Share	52,000.00	4,852.33	43,408.78	39,000.00	44,886.03	4409	-1477	-3.29%	follows payroll decline
100-1231-55310	Delta Dental - Empor Share	7,000.00	619.18	5,426.60	5,250.00	6,238.55	177	-812	-13.02%	follows payroll decline
100-1231-55320	Life & LId Ins - Empr Shr	3,500.00	204.09	1,831.80	2,625.00	1,821.58	-793	10	0.56%	
100-1231-55370	PARS District Share	0	0	55.55	0	557.43	56	-502	-90.03%	follows payroll decline
100-1231-55400	Workers Compensation	10,000.00	886.47	8,078.81	7,500.00	12,732.64	579	-4654	-36.55%	follows payroll decline
100-1231-55450	Unemployment Insurance	25,000.00	0	36,630.00	18,750.00	0	17880	36630	100.00%	actual claims for EETs laid off
	Wages and Benefits	447,630.00	39,533.22	367,053.00	335,722.50	477,542.36	31331	-110489	-23.14%	

Operating Expenses

100-1231-60350	Mileage	300	118.78	423.3	225	206.51	198	217	104.98%	
100-1231-60370	Staff Training	500	0	50	375	100	-325	-50	-50.00%	
100-1231-653E5	Telephone	500	93.14	1,118.56	375	4,431.74	744	-3313	-74.76%	telephone charges to hold line still have electrical charges from parking lot
100-1231-657C1	Electricity	1,500.00	0	3,580.05	1,125.00	42,964.40	2455	-39384	-91.67%	site closed
100-1231-657C5	Gas	500	0	1,305.89	375	7,456.86	931	-6151	-82.48%	site closed
100-1231-657Z0	Disposal Fees	0	0	0	0	6,064.66	0	-6065	-100.00%	site closed
100-1231-657Z0	Universal Waste Fees	500	0	256.24	375	560.37	-120	-305	-54.45%	
100-1231-700C0	Professional Services	3,600.00	-480.22	2,851.57	2,700.00	3,612.87	152	-761	-21.07%	
100-1231-733Z0	Insurance	5,000.00	339.08	3,051.72	3,750.00	3,568.86	-698	-517	-14.48%	
100-1231-733Z5	Memberships	500	0	166	375	166	-209	0	0.00%	
100-1231-733A0	Administrative Fees	5,000.00	2,205.39	5,446.94	3,750.00	6,315.58	1697	-869	-13.75%	
100-1231-753E0	Postage	0	0	515.09	0	490.56	515	25	5.00%	
100-1231-755C0	Office Supplies	0	0	0	0	5,671.38	0	-5671	-100.00%	site closed
100-1231-755I5	Services and Supplies	2,000.00	0	0	1,500.00	22,659.29	-1500	-22659	-100.00%	site closed
100-1231-756Z5	Center Publicity	0	0	0	0	2,079.93	0	-2080	-100.00%	site closed
	Operating Expenses	19,900.00	2,276.17	18,764.36	14,925.00	106,349.01	3839	-87585	-82.36%	

Revenue Total	0	0	-2,301.11	0	-119,448.14	-2301	117147	-98.07%	
Expense Total	467,530.00	41,809.39	385,817.36	350,647.50	563,891.37	35170	-198074	-33.92%	\$81k improvement as expenses declined more than revenue loss
Grand Total	467,530.00	41,809.39	383,516.25	350,647.50	464,443.23	32869	-80927	-17.42%	

School House

(4)

Period 09 - 09
Fiscal Year 2012 - 2012

Account Number

1232

2012 2012 2012 2012 2011 \$ Change \$ Change % Change
 Budget Period Amt End Bal YTD Budget One Year Prior Actual YTD Budget Prior Year Prior Year
 Description Expense Dept

Account Number	Description Expense Dept	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
	Operating Expenses									
100-1232-65365	School House Telephone	0	16	184.6	0	142.45	185	42	29.59%	phone for alarm system
100-1232-65701	School House Electricity	1,400.00	62.24	807.32	1,050.00	824.31	-243	-17	-2.05%	exterior /parking lotlights
100-1232-65705	School House Gas	0	0	0	0	30.97	0	-31	-100.00%	water heater expenses for VFW bldg
100-1232-75515	SchHouse Services and Supplies	500	845.9	1,529.90	375	912	1155	618	67.75%	
	Operating Expenses	1,900.00	924.14	2,521.82	1,425.00	1,909.73	1097	612	32.05%	
Expense Total		1,900.00	924.14	2,521.82	1,425.00	1,909.73	1097	612	32.05%	
Grand Total		1,900.00	924.14	2,521.82	1,425.00	1,909.73	1097	612	32.05%	

Rodgers Ranch

Period 09 - 09
Fiscal Year 2012 - 2012

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1233	Revenue									
100-1233-43700	R Ranch Rental	-2,000.00	0	0	-1,500.00	0	1500	0	-100.00%	no rentals confirmed, like W/C better any class revenue/exp in adult activities section
100-1233-45100	R Ranch Activities	-2,500.00	0	0	-1,875.00	0	1875	0	-100.00%	
	Revenue	-4,500.00	0	0	-3,375.00	0	3375	0	-100.00%	

1233

Expense

Dept

Operating Expenses

100-1233-65701	R Ranch Gas & Electric	500	44.57	168.43	375	0	-207	168	-55.09%	
100-1233-65705	R Ranch Water Expense	1,000.00	123.18	382.64	750	0	-367	383	-48.98%	
100-1233-65720	R Ranch Disposal fees	350	0	0	262.5	0	-263	0	-100.00%	
100-1233-75515	R Ranch Services & Supplies	1,500.00	0	51.3	1,125.00	0	-1074	51	-95.44%	
	Operating Expenses	3,350.00	167.75	602.37	2,512.50	0	-1910	602	-76.03%	

Revenue Total		-4,500.00	0	0	-3,375.00	0	3375	0	-100.00%	
Expense Total		3,350.00	167.75	602.37	2,512.50	0	-1910	602	-76.03%	
Grand Total		-1,150.00	167.75	602.37	-862.5	0	1465	602	-169.84%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
----------------	-------------	-------------	-----------------	--------------	-----------------	----------------------------	----------------------	----------------------	---------------------	----------

1240	ADULT ACTIVITIES Revenue									
100-1240-44100	Adult-Classes	-100,000.00	-16,177.30	-101,778.73	-75,000.00	-115,882.89	-26779	14104	-12.17%	offset in part by \$3k decline in exps below
100-1240-44200	Adult-Summer School	-78,000.00	0	-47,952.43	-58,500.00	-53,608.36	10548	5656	-10.55%	offset in part by \$2300 decline in exps below
100-1240-44300	Adult-Arts Commission	0	-100	-100	0	-300	-100	200	-66.67%	
	Revenue	-178,000.00	-16,277.30	-149,831.16	-133,500.00	-169,791.25	-16331	19960	-11.76%	

Expense
ADULT ACTIVITIES
Wages and Benefits

1240	ADULT ACTIVITIES Wages and Benefits									
100-1240-50001	Adult-Salary General Manager	6,820.00	515	4,648.69	4,965.00	4,777.91	-316	-129	-2.70%	
100-1240-50002	Adult-Salary Office Staff	2,810.00	232.7	2,100.46	2,107.50	2,105.51	-7	-5	-0.24%	
100-1240-50003	Adult-Salary Accounting Staff	5,820.00	504.57	4,484.41	4,440.00	4,496.00	44	-12	-0.26%	Dodie retired effective 3/1/12
100-1240-50100	Adult-Salary Supervisor	46,200.00	0	26,725.85	34,650.00	34,678.00	-7924	-7852	-22.71%	all salary accis lower due to decline in revenue
100-1240-50150	Adult-Salaries Program	38,000.00	6,542.00	34,152.33	28,500.00	36,741.00	5652	-2589	-7.05%	all salary accis lower due to decline in revenue
100-1240-50160	Adult-Salaries Summer School	23,900.00	17.49	14,021.81	17,925.00	16,435.28	-3903	-2413	-14.66%	all salary accis lower due to decline in revenue
100-1240-55150	Employer-FICAMedicare	5,500.00	190.55	3,836.46	4,125.00	4,626.14	-289	-790	-17.07%	all salary accis lower due to decline in revenue
100-1240-55250	PERs- Employer Share	11,300.00	219.47	6,665.65	8,475.00	8,183.14	-1809	-1517	-18.54%	all salary accis lower due to decline in revenue
100-1240-55300	Kaiser - Employer Share	10,100.00	288.8	5,900.12	7,575.00	6,696.05	-1675	-796	-11.89%	all salary accis lower due to decline in revenue
100-1240-55310	Delta Dental - Emp Share	1,400.00	34.42	799.84	1,050.00	915.15	-250	-115	-12.60%	all salary accis lower due to decline in revenue
100-1240-55320	Life & Lnd Ins - Emp Shr	450	11.2	100.53	337.5	100.09	-237	0	0.44%	
100-1240-55370	PARS District Share	1,870.00	163.99	1,384.34	1,402.50	2,176.38	-18	-792	-36.39%	all salary accis lower due to decline in revenue
100-1240-55400	Workers Compensation	2,000.00	112.37	1,336.69	1,500.00	1,456.49	-163	-120	-8.23%	all salary accis lower due to decline in revenue
100-1240-55450	Unemployment Insurance	2,400.00	0	1,251.00	1,800.00	3,082.88	-549	-1832	-59.42%	based on actual claims
	Wages and Benefits	158,470.00	8,802.56	107,408.18	118,852.60	126,370.02	-11444	-18962	-15.01%	

Operating Expenses

100-1240-60350	Mileage	100	0	0	75	0	-75	0	0.00%	
100-1240-65365	Telephone	200	0	0	150	128.84	-150	-129	-100.00%	
100-1240-70000	Professional Services	2,560.00	-343.02	2,036.83	1,920.00	2,580.62	117	-544	-21.07%	
100-1240-73320	Insurance	2,800.00	242.2	2,179.80	2,100.00	2,549.25	80	-369	-14.49%	
100-1240-73335	Memberships	0	0	65.85	0	0	66	66	100.00%	
100-1240-73340	Administrative Fees	4,000.00	1,575.28	3,890.67	3,000.00	4,511.13	891	-620	-13.75%	MDUSD bill for Jul-Aug 2011 still not rec'd, estimated to be \$16700
100-1240-73410	Use of Premise	16,700.00	0	0	12,525.00	11,426.00	-12525	-11426	-100.00%	
100-1240-75350	Postage	600	0	367.92	450	350.4	-82	18	5.00%	
100-1240-75620	Program Supplies	8,000.00	0	5,558.62	6,000.00	8,521.77	-441	-2963	-34.77%	
100-1240-75625	Publicity	1,100.00	150	697.19	825	22.28	-128	675	3029.22%	
100-1240-75660	Summer School Supplies	11,400.00	0	6,261.58	8,550.00	8,263.45	-2288	-2002	-24.23%	
	Operating Expenses	47,460.00	1,624.46	21,058.46	35,595.00	38,353.74	-14537	-17295	-45.09%	

Revenue Total		-178,000.00	-16,277.30	-149,831.16	-133,500.00	-169,791.25	-16331	19960	-11.76%	
Expense Total		205,930.00	10,427.02	128,466.64	154,447.50	164,723.76	-25981	-36257	-22.01%	

Grand Total		27,930.00	-5,850.28	-21,364.52	20,947.50	-5,067.49	-42312	-16297	321.60%	\$16k improvement in bottom line due to MDUSD billing. With this adjustment maintained dept profitability (\$5k) by reducing expenses equal to decline in revenue
-------------	--	-----------	-----------	------------	-----------	-----------	--------	--------	---------	---



Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1250	ATHLETICS AND TEENS Revenue									
100-1250-45050	Athletics- Youth Sports	-20,500.00	-264	-20,015.00	-15,376.00	-21,919.00	-640	1904	-8.69%	shown in separate Teen dept for 2012
100-1250-45100	Athletics- Youth Activity	0	8,868.70	0	0	-65,999.91	0	65000	-100.00%	Kidz love soccer up \$12k added additional classes, added new flag football & kickball leagues
100-1250-45200	Athletics- Recreation Gen	-100,000.00	-26,678.00	-103,898.25	-76,000.00	-89,062.15	-28898	-14836	16.66%	
100-1250-45200	Athletics- Softball	-155,000.00	-52,932.00	-150,601.00	-116,250.00	-152,708.00	-34351	2107	-1.39%	loss of gym time
100-1250-45250	Athletics- Baseball	-85,000.00	-14,344.00	-57,977.00	-63,750.00	-66,430.90	5773	8454	-12.73%	loss of gym time
100-1250-45300	Athletics- Drop-in Sport	-22,000.00	-1,732.00	-8,666.85	-16,500.00	-16,801.00	7933	8134	-48.41%	picnic rentals down at PH Park due to construction
100-1250-45350	Athletics- Rec Facility U	34,000.00	-1,637.50	-15,688.50	-26,500.00	-46,572.00	9812	30884	-66.31%	
100-1250-45350	Athletics Field Use	-52,000.00	-10,000.00	-30,000.00	-36,000.00	-11,920.00	9000	-16090	151.68%	PHBA & PH Soccer field fees
100-1250-45600	Athletics-Athle Fitness	-18,000.00	-944	-13,224.00	-13,500.00	-13,266.77	276	42	-0.31%	
100-1250-45600	Athletics- Bus Rental	-500	0	-221.05	-375	60.11	154	-281	467.74%	
100-1250-45700	TCenter Furniture Fund Donation	0	0	0	0	-2,800.24	0	2800	-100.00%	shown in separate Teen dept for 2012 actual \$19k decline when adjusted for Teen activity included in PY
	Revenue	-487,000.00	-99,662.80	-400,291.65	-365,250.00	-487,418.86	-35042	87127	-17.88%	

1250 Expense ATHLETICS AND TEENS

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1250-50001	Athletics-Salary General Manag	11,340.00	927	8,367.62	8,505.00	10,511.34	-137	-2144	-20.39%	allocations changed with new Teen dept
100-1250-50002	Athletics-Salary Office Staff	4,850.00	418.96	3,870.87	3,637.50	4,632.09	236	-758	-16.37%	allocations changed with new Teen dept
100-1250-50003	Athletics-Salary Accounting SI	10,330.00	908.2	8,086.28	7,747.50	9,891.15	341	-1803	-18.23%	allocations changed with new Teen dept
100-1250-50010	Athletics-Salary Supervisors	70,520.00	17,377.00	53,123.44	62,890.00	36,794.35	233	16339	44.42%	\$18k increase more than offset by net \$51k decline in Co-Coordinator pay
100-1250-50015	Athletics-Rec Co-Ordinators	39,800.00	8,563.00	26,028.67	29,850.00	117,746.53	-3821	-91718	-77.69%	\$40k moved to teens
100-1250-50020	Salary Youth Sports	3,500.00	657.26	2,145.00	2,625.00	2,373.50	-480	-229	-9.63%	
100-1250-50100	Salary Teens	0	0	0	0	18,643.99	0	-18644	-100.00%	shown in separate Teen dept for 2012
100-1250-50200	Athletics-Salaries Drop-in	17,532.50	1,422.50	17,532.50	28,675.00	22,564.98	-11342	-5032	-22.30%	
100-1250-50300	Athletics-Salaries Drop-in	2,000.00	46	368.5	1,500.00	255	104	102	39.06%	
100-1250-50500	Salaries Athletics	12,000.00	0	6,667.08	9,000.00	6,882.32	-233	-225	-3.27%	
100-1250-55150	Employer FICA/Medicare	9,100.00	840.51	7,674.37	8,825.00	13,879.25	849	-6205	-44.71%	PY included Ath & Teens
100-1250-55250	FERS - Employer Share	24,000.00	1,935.21	17,316.60	18,000.00	31,834.23	-683	-14518	-45.60%	PY included Ath & Teens
100-1250-55300	Kaiser - Employer Share	29,600.00	2,556.57	22,917.62	22,200.00	40,057.36	718	-17140	-42.70%	PY included Ath & Teens
100-1250-55310	Delta Dental - Empor Share	3,900.00	329.02	2,882.31	2,925.00	4,995.20	-43	-2113	-42.30%	PY included Ath & Teens
100-1250-55330	Life & Lids Ins - Empor Shr	1,200.00	104.53	938.13	900	1,596.99	38	-659	-41.26%	PY included Ath & Teens
100-1250-55370	PARS Distinct Share	1,300.00	1,300.00	861.63	975	1,999.54	-113	-1127	-56.67%	PY included Ath & Teens
100-1250-55400	Workers Compensation	4,100.00	189.2	1,893.46	3,075.00	3,423.04	-179.5	-1540	-44.98%	PY included Ath & Teens
100-1250-55450	Unemployment Insurance	1,000.00	0	941	750	948	191	-7	-0.74%	
	Wages and Benefits	287,040.00	19,202.03	181,610.63	200,280.00	329,027.84	-18859	-147417	-44.80%	
	Operating Expenses									
100-1250-60350	Mileage	750	72.15	480.09	562.5	822.25	-82	-342	-41.61%	
100-1250-60370	Staff Training	500	0	77	375	460.05	-298	-383	-63.26%	
100-1250-65365	Telephone	1,123.22	198.91	1,123.22	1,575.00	1,929.70	-452	-806	-41.79%	
100-1250-70000	Professional Services	4,370.00	-617.43	3,666.30	3,277.50	5,677.37	399	-2011	-35.42%	allocations changed with new Teen dept
100-1250-73320	Insurance	5,850.00	435.96	4,117.40	4,387.50	5,608.26	-270	-1491	-26.58%	
100-1250-73335	Memberships	250	0	63.85	187.5	490	-122	-424	-86.96%	
100-1250-73340	Administrative Fees	7,200.00	2,835.51	7,003.21	5,400.00	9,924.48	-1803	-2921	-29.43%	allocations changed with new Teen dept
100-1250-73410	Use of Premise	34,000.00	2,784.00	12,690.00	25,500.00	19,482.00	-12810	-6762	-34.76%	loss of gym time
100-1250-75050	Youth Sports Supplies	5,500.00	1,056.05	5,569.87	4,125.00	6,225.21	-1445	-655	-10.53%	
100-1250-75360	Postage	1,400.00	0	662.29	1,050.00	770.88	-388	-109	-14.09%	
100-1250-75620	Rec General Supplies	38,000.00	1,628.56	32,311.21	28,500.00	22,529.72	3811	9781	43.42%	rec general rev up \$15k above
100-1250-75622	Contract Officials	56,000.00	2,029.00	40,984.00	42,000.00	36,195.00	1016	4789	13.23%	rec general rev up \$15k above
100-1250-75625	Publicity	1,000.00	0	0	750	823.39	-750	-823	-100.00%	
100-1250-75626	Teen Supplies	0	0	0	0	19,363.74	0	-19364	-100.00%	shown in separate Teen dept for 2012
100-1250-75627	Teen Website Expenses	0	-124.75	0	0	346.89	0	-347	-100.00%	
100-1250-75628	Bus Expenses	1,500.00	0	2,382.10	1,125.00	1,937.50	445	445	22.95%	
100-1250-75628	Athletic Supplies	2,000.00	0	1,958.42	1,500.00	1,001.45	459	1858	1849.55%	\$1700 in softballs purchased
100-1250-75670	Operating Expenses	160,420.00	10,296.96	113,090.92	120,316.00	132,676.88	-7224	-19586	-14.76%	
	Revenue Total	-487,000.00	-99,662.80	-400,291.65	-365,250.00	-487,418.86	-35042	87127	-17.88%	
	Expense Total	427,460.00	28,496.99	284,701.55	320,595.00	461,704.72	-25893	-167003	-36.17%	PY included both Teen & Ath combining both department results for 2012 shows a \$33k improvement when adjusted for fundraising activities
	Grand Total	-69,540.00	-70,163.81	-105,580.10	-44,655.00	-25,714.14	-60935	-79876	310.63%	

13

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1255-45100	Teen Activities	-85,000.00	-20,008.45	-69,925.94	-63,750.00	0	3824	-59926	100.00%	new dept PY shown in Ath & Teens
100-1255-45450	Teen Special Events	-4,000.00	0	-127	-3,000.00	0	2873	-127	100.00%	new dept PY shown in Ath & Teens
100-1255-45720	Teen Cntr Furniture Donation	0	-1,062.72	-10,987.96	0	0	-10988	-10988	100.00%	Teen Center Fundraisers will be zeroed out at year end
	Revenue	-89,000.00	-21,071.17	-71,040.90	-66,750.00	0	-4291	-71041	100.00%	

Expense Dept 1255

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1255-50001	Wages and Benefits	3,200.00	206.01	1,859.47	2,400.00	0	-541	1859	100.00%	new dept PY shown in Ath & Teens
100-1255-50002	Teens-Salary General Manager	1,370.00	93.08	747.09	1,027.50	0	-280	747	100.00%	new dept PY shown in Ath & Teens
100-1255-50003	Teens Salary Office Staff	2,910.00	201.82	1,777.40	2,182.50	0	-405	1777	100.00%	new dept PY shown in Ath & Teens
100-1255-50015	Teens-Salary Accounting Staff	53,630.00	4,455.90	40,350.39	40,222.50	0	128	40350	100.00%	new dept PY shown in Ath & Teens
100-1255-50100	Teens-Salary Supervisor	0	0	468.88	0	0	467	467	100.00%	new dept PY shown in Ath & Teens
100-1255-50120	Teens-Salary PT/Time	17,500.00	32.58	13,018.21	13,125.00	0	-107	13018	100.00%	new dept PY shown in Ath & Teens
100-1255-55150	Teens-Employer FICA/Medicare	4,600.00	351.62	3,363.95	3,450.00	0	-86	3364	100.00%	new dept PY shown in Ath & Teens
100-1255-55250	Teens-PERS -Employer Share	9,650.00	867.27	7,755.42	7,237.50	0	518	7755	100.00%	new dept PY shown in Ath & Teens
100-1255-55300	Teens-Health Coverage	13,400.00	1,158.59	10,311.13	10,050.00	0	261	10311	100.00%	new dept PY shown in Ath & Teens
100-1255-55310	Teens-Dental Coverage	1,600.00	133.19	1,039.79	1,200.00	0	-160	1040	100.00%	new dept PY shown in Ath & Teens
100-1255-55320	Teens- PARS -Employer Share	500	46.06	409.1	375	0	34	409	100.00%	new dept PY shown in Ath & Teens
100-1255-55400	FICA Alternative PARS	700	0.81	318.45	525	0	-207	318	100.00%	new dept PY shown in Ath & Teens
100-1255-55450	Teens-Workers Compensation	1,200.00	3.72	983.25	900	0	83	983	100.00%	new dept PY shown in Ath & Teens
100-1255-55450	Teens-Unemployment Insurance	0	0	104	0	0	104	104	100.00%	new dept PY shown in Ath & Teens
	Wages and Benefits	110,260.00	7,550.65	82,504.53	82,695.00	0	-190	82505	100.00%	

Operating Expenses

100-1255-60350	Mileage Reimbursement	750	28.31	349.66	562.5	0	-213	350	100.00%	new dept PY shown in Ath & Teens
100-1255-60370	Staff Training	500	0	388.1	375	0	13	388	100.00%	new dept PY shown in Ath & Teens
100-1255-65365	Telephone expense	0	120	631.29	0	0	631	631	100.00%	Expense budget not moved from 1250
100-1255-70000	Professional Fees	1,230.00	-137.21	814.73	922.5	0	-108	815	100.00%	new dept PY shown in Ath & Teens
100-1255-73320	Insurance Expense	1,650.00	96.88	678.16	1,237.50	0	-559	678	100.00%	new dept PY shown in Ath & Teens
100-1255-73335	Memberships	350	82.5	232.5	262.5	0	-30	233	100.00%	new dept PY shown in Ath & Teens
100-1255-73340	Administrative Expenses	1,800.00	630.11	1,556.27	1,350.00	0	206	1556	100.00%	new dept PY shown in Ath & Teens
100-1255-75350	Postage Expense	0	0	147.17	0	0	147	147	100.00%	new dept PY shown in Ath & Teens
100-1255-75515	Services & Supplies	0	-58.8	0	0	0	0	0	100.00%	
100-1255-75626	Teen Supplies	18,000.00	324.61	19,141.91	13,500.00	0	5642	19142	100.00%	Summer Camp 2011 expenses higher than anticipated
100-1255-75627	Teen Website Expenses	500	249.7	374.55	375	0	0	375	100.00%	
100-1255-75630	Teens-Special Event Expenses	4,000.00	0	0	3,000.00	0	-3000	0	100.00%	
	Operating Expenses	28,780.00	1,336.10	24,314.34	21,585.00	0	2729	24314	100.00%	

Revenue Total		-89,000.00	-21,071.17	-71,040.90	-66,750.00	0	-4291	-71041	100.00%	new dept PY shown in Ath & Teens
Expense Total		139,040.00	8,886.75	106,818.87	104,280.00	0	2539	106819	100.00%	new dept PY shown in Ath & Teens
Grand Total		50,040.00	-12,184.42	35,777.97	37,530.00	0	-1752	35778	100.00%	actual loss of \$47k when adjusted for Furniture Donation activity

Account Number 1260
Description Revenue
PRESCHOOL YOUTH
Revenue

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	\$ Change Prior Year	Comments
100-1260-46100	Preschool-Elementary	-30,000.00	-3,727.00	-15,443.03	-22,500.00	-26,617.20	7057	11174	-41,989%	Had lower enrollment in the summer and fall
100-1260-46150	Preschool- Special Events	-14,500.00	-3,744.00	-12,599.94	-10,875.00	-10,589.75	-1725	-2010	18.98%	
100-1260-46155	Preschool- Holiday Festival	-1,000.00	0	-335	-750	-415	-3761	-91.82%		shown in a/h & teens LY
100-1260-46180	Blues & Brews Special Event	0	0	-36,163.27	0	0	-36,163	-36,163	100.00%	
100-1260-46200	Preschool- Tumbling	0	0	0	0	168	0	-168	-100.00%	
100-1260-46250	Preschool- Preschool Classes	-68,000.00	-7,286.00	-49,327.30	-51,000.00	-70,430.93	1673	21104	-29.98%	
100-1260-46280	Preschool- Priority Preschool	-325,000.00	-39,286.80	-273,177.23	-243,750.00	-293,409.95	-29427	20233	-6.90%	
100-1260-46300	Priority Parent Revenue	0	-47.42	-20,018.89	0	-30,376.30	-20019	10357	-34.10%	net difference between PP rev and PP Exp shown below is rolled to next year actual \$54k decline when adjusted for B&B and PP rev activity
	Revenue	-438,500.00	-54,091.22	-407,064.66	-328,875.00	-435,351.71	-78190	28287	-6.50%	

Expense PRESCHOOL YOUTH

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	\$ Change Prior Year	Comments
100-1260-50001	Presch-Salary General Manager	6,520.00	515	4,648.69	4,890.00	4,777.91	-241	-129	-2.70%	
100-1260-50002	Presch-Salary Office Staff	2,810.00	232.7	2,100.46	2,107.50	2,105.51	-7	-5	-0.24%	
100-1260-50003	Presch-Salary Accounting Staff	3,920.00	504.57	4,484.41	4,486.00	4,486.00	44	-12	-0.26%	
100-1260-50050	Presch-Salary Supervisor	22,640.00	1,950.50	17,770.26	16,980.00	31,282.19	790	-13512	-43.19%	
100-1260-50100	Presch-Salary Elementary Progr	3,000.00	0	869.42	2,950.00	2,853.34	-1381	-1984	-69.53%	More contract instructors, less employees
100-1260-50150	Presch-Salary Special Events	7,500.00	1,052.13	5,946.13	5,625.00	4,940.91	321	1005	20.34%	
100-1260-50200	Presch-Salary Gymnastics	0	0	0	0	102	0	-102	-100.00%	
100-1260-50250	Salaries Preschool	30,000.00	1,011.02	18,080.77	22,500.00	22,380.72	-419	-4300	-19.21%	follows rev decline above
100-1260-50280	Salaries Priority Ps	128,000.00	13,346.27	84,549.74	96,000.00	97,674.93	-11490	-13125	-13.44%	follows rev decline above
100-1260-55150	Employer FICA/Medicare	12,000.00	1,097.40	8,711.35	9,000.00	10,998.13	-269	-2227	-20.36%	follows overall payroll decline
100-1260-55250	PERR- Employer Share	31,900.00	2,230.35	17,864.34	23,925.00	23,448.75	-6061	-5585	-23.82%	follows overall payroll decline
100-1260-55300	Kaiser - Employer Share	4,600.00	376.02	3,962.28	3,450.00	3,468.50	502	464	13.95%	
100-1260-55310	Delta Dental - Empir Share	2,470.00	127.12	1,231.63	1,852.50	2,731.05	-671	-1499	-54.90%	follows overall payroll decline
100-1260-55320	Life & LId Ins - Empir Shr	1,100.00	34.98	360.43	825	460.22	-465	-100	-21.68%	follows overall payroll decline
100-1260-55370	PARS District Share	1,400.00	121.18	757.21	1,050.00	1,237.70	-293	-480	-38.82%	follows overall payroll decline
100-1260-55400	Workers Compensation	4,000.00	275.55	2,105.51	3,000.00	2,548.30	-894	-443	-17.38%	follows overall payroll decline
100-1260-55450	Unemployment Insurance	1,000.00	0	1,980.00	750	1,980	1230	1980	100.00%	based on actual claim activity
	Wages and Benefits	264,860.00	22,664.79	175,412.63	198,645.00	215,447.16	-23232	-40035	-18.58%	

Operating Expenses

100-1260-60350	Mileage	150	0	0	112.5	0	-113	0	0.00%	
100-1260-60370	Staff Training	400	0	160	300	0	-140	160	100.00%	
100-1260-70000	Professional Services	2,500.00	-343.02	2,036.83	1,875.00	2,580.62	162	-544	-21.07%	
100-1260-73320	Insurance	3,000.00	242.2	2,179.80	2,250.00	2,549.25	-70	-369	-14.49%	
100-1260-73335	Memberships	200	0	131.7	150	0	-18	132	100.00%	
100-1260-73340	Administrative Fees	5,000.00	1,575.28	3,890.67	3,750.00	4,511.13	141	-620	-13.75%	
100-1260-73410	Use of Premise	24,000.00	2,000.00	18,000.00	18,000.00	0	0	18000	100.00%	MIDUSD fees for GG classroom rental in 2012 year
100-1260-75100	Elementary Supplies	10,000.00	724.6	5,945.13	7,500.00	8,987.75	-1555	-3043	-33.85%	With classes down, less payment to instructors
100-1260-75150	Special Event Supplies	9,000.00	1,430.36	9,419.57	6,750.00	6,676.72	2743	41,088%	rev up \$1700	
100-1260-75155	Holiday Festival Supplies	1,000.00	0	224.4	750	4,117.64	-526	-3893	-94.55%	
100-1260-75160	Blues&Brews Special Event Exps	0	0	40,433.14	0	0	40433	40433	100.00%	shown in a/h & teens LY
100-1260-75225	License Fees	300	0	0	225	472	-225	-472	-100.00%	
100-1260-75250	Preschool Supplies	9,500.00	136.47	1,614.03	7,125.00	7,105.33	-511	-5491	-77.28%	rev down \$21k
100-1260-75280	Priority Ps Supplies	12,000.00	1,192.86	5,355.99	9,000.00	8,833.65	-3644	-3478	-39.37%	rev down \$20k
100-1260-75300	Priority Parent Expenses	0	127.84	6,898.99	0	3,885.11	6899	3014	77.69%	net difference between PP rev and PP Exp shown below is rolled to next year
100-1260-75350	Postage	700	0	367.92	525	350.4	-157	18	5.00%	
100-1260-75625	Printing	800	105	700.38	600	852.11	-100	-152	-17.81%	
	Operating Expenses	78,550.00	7,191.59	97,358.55	58,912.50	50,961.71	39445	46397	91.04%	
	Revenue Total	-438,500.00	-54,091.22	-407,064.66	-328,875.00	-435,351.71	-78190	28287	-6.50%	
	Expense Total	343,410.00	29,856.38	272,771.18	257,557.50	266,408.87	15214	6362	2.39%	
	Grand Total	-95,090.00	-24,234.84	-134,293.48	-71,317.50	-168,942.84	-62976	34649	-20.51%	adjusted for PP Parents and B&B activity is a decline of \$17k from 2011

Account Number 1270 Description CHILD CARE Revenue

2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
-280,000.00	-28,019.23	-228,399.22	-210,000.00	-207,810.84	-18399	-20588	9.91%	Enrollment is up this year, especially with kindergartners
Revenue								

Expense CHILD CARE Wages and Benefits

100-1270-50001	Child-Salary General Manager	3,960.00	309	2,789.21	2,970.00	2,866.79	-181	-78	-2.71%	
100-1270-50002	Child-Salary Office Staff	1,690.00	139.62	1,260.28	1,267.50	1,263.30	-7	-3	-0.24%	
100-1270-50003	Child-Salary Accounting Staff	3,610.00	302.73	2,690.68	2,707.50	2,697.64	-17	-7	-0.26%	
100-1270-50100	Child Care Director	46,100.00	4,540.00	36,803.55	34,575.00	34,281.00	229	2523	7.36%	Changed this position to 40 hours a week, when eliminated Head Teacher position
100-1270-50110	Childcare Staff Full-Time	46,570.00	1,950.50	26,021.80	34,927.50	23,370.46	-8906	2651	11.34%	Eliminated Head Teacher position
100-1270-50120	Childcare Staff Part-Time	59,000.00	5,467.44	47,066.43	44,250.00	40,162.86	2816	6904	17.19%	Increased one staff members time due to the elimination of H.T.
100-1270-50130	Child-Custodial Part Time Staf	5,500.00	398.58	3,799.06	4,126.00	4,633.86	-386	-895	-19.31%	Decreased Custodial Hours
100-1270-55150	EMPLOYER FICAMedicare	9,050.00	632.49	6,214.82	6,787.50	5,843.27	-573	372	6.36%	
100-1270-55250	PERS - Employer Share	22,360.00	1,265.62	12,604.70	16,770.00	12,290.34	-4165	314	2.56%	
100-1270-55300	Kaiser - Employer Share	22,000.00	741.42	8,929.31	16,500.00	10,826.89	-7571	-1898	-17.53%	Eliminated Head Teacher position
100-1270-55310	Delta Dental - Empor Share	4,300.00	173.82	1,689.91	3,225.00	1,381.16	-1555	289	20.91%	
100-1270-55320	Life & Lid Ins - Empor Shr	1,000.00	63.97	678.97	750	658.02	-71	21	3.18%	
100-1270-55370	PARS District Share	1,530.00	146.66	1,267.54	1,147.50	1,579.82	120	-312	-19.77%	EE paid share is more now
100-1270-55430	Workers Compensation	3,000.00	235.5	2,083.42	2,250.00	1,825.39	-157	288	14.68%	
100-1270-55450	Unemployment Insurance	1,000.00	0	0	750	1,431.00	-750	-1431	-100.00%	reflects actual claim activity
	Wages and Benefits	230,670.00	16,367.35	153,829.68	173,002.50	145,111.80	-19173	8718	6.01%	

Operating Expenses

100-1270-60330	Mileage	200	0	0	150	0	-150	0	0.00%	Will not have any expenses until June
100-1270-60370	Staff Training	200	0	110	150	0	-40	110	100.00%	Changed Service, with Supervisor move to the D.O.
100-1270-65355	Telephone	1,000.00	119.01	1,071.95	750	733.56	322	338	46.13%	
100-1270-65700	Combined Utilities	1,000.00	77	694	750	703	-56	-9	-1.28%	
100-1270-70000	Professional Services	1,400.00	-205.81	1,222.10	1,050.00	1,548.37	172	-326	-21.07%	
100-1270-73320	Insurance	1,800.00	145.32	1,307.88	1,350.00	1,529.55	-42	-222	-14.49%	
100-1270-73335	Memberships	200	140	140	150	140	-10	0	0.00%	
100-1270-73340	Administrative Fees	2,800.00	945.17	2,334.40	2,100.00	2,706.68	234	-372	-13.75%	
100-1270-73410	Use of Premise	10	0	0	7.5	0	-8	0	0.00%	
100-1270-75225	License Fees	1,200.00	0	1,435.00	900	1,122.00	535	313	27.90%	Fire Marshall came twice this fiscal year
100-1270-75250	Kidstop Supplies	20,000.00	1,477.45	21,976.72	15,000.00	18,496.54	6977	3480	18.82%	rev up \$21k
100-1270-75330	Postage	400	0	220.74	300	210.24	-79	11	4.99%	
100-1270-75625	Kidstop Publicity	400	97.65	323.31	300	366.38	23	-63	-16.32%	
	Operating Expenses	30,610.00	2,795.79	30,836.10	22,957.50	27,576.32	7879	3260	11.82%	Publicity costs are down

Revenue Total		-280,000.00	-28,019.23	-228,399.22	-210,000.00	-207,810.84	-18399	-20588	9.91%	
Expense Total		261,280.00	19,163.14	184,665.78	195,960.00	172,688.12	-11294	11978	6.94%	\$8600 increase in profits over 2011
Grand Total		-18,720.00	-8,856.09	-43,733.44	-14,040.00	-35,122.72	-29693	-8611	24.52%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-48000	Aquatics-Classes	-19,500.00	-6,773.00	-18,958.53	-14,625.00	-16,125.80	-434	-2833	17.57%	Same as 1st & 2nd quarter (increased water polo, addition of senior water walking)
100-1280-48100	Aquatics-Water Exercise Class	-28,000.00	-1,981.00	-21,998.00	-21,750.00	-22,093.80	-248	96	-0.43%	Change in Dollars registration. Figure here includes \$100/family work fee deposit that will be paid to the team
100-1280-48200	Aquatics-Dolphin Swim Team	-62,000.00	-46,467.37	-65,380.99	-46,500.00	-72,853.63	-38891	-12727	17.52%	Same as 1st & 2nd quarter (no HS water polo rental at PHAP in fall since CPHS pool is back up)
100-1280-48300	Aquatics-Pool Rental	-15,000.00	-798	-15,972.52	-11,250.00	-17,888.22	-4723	1916	-10.71%	Same as 1st & 2nd quarter (struggled in the fall with noon class/school district until joint use agreement was settled at Thanksgiving)
100-1280-48400	Aquatics-Recreational Swim	-35,000.00	0	-23,259.42	-26,250.00	-24,528.00	2891	1289	-5.17%	Same as 1st & 2nd quarter (increased enrollment this fall)
100-1280-48500	Aquatics-Swim Instructions	-115,000.00	-7,353.00	-83,779.50	-86,250.00	-89,314.75	2471	5535	-8.20%	Same as 1st & 2nd quarter (increased pre-swim team)
100-1280-48600	Aquatics-Family Swim Pass	-1,500.00	0	0	-1,125.00	0	1125	0	0.00%	
100-1280-48700	Aquatics-Swim for Fitness	-24,000.00	-3,562.00	-21,594.20	-18,000.00	-25,140.00	-3594	3546	-14.10%	
100-1280-48800	Aquatics-PH Swim Club	-16,000.00	0	-7,574.40	-12,000.00	-15,020.00	4426	7446	49.57%	
100-1280-48900	Aquatics-Clinics	-32,000.00	-6,047.20	-33,730.80	-24,000.00	-26,318.28	-9731	-4413	15.05%	
	Revenue	-349,000.00	-12,921.57	-312,248.38	-261,750.00	-312,082.48	-50498	-166	0.05%	
1280	Expense AQUATICS									
	Wages and Benefits									
100-1280-50001	Aqua-Salary General Manager	9,120.00	721	6,508.15	6,840.00	6,689.02	-332	-181	-2.70%	
100-1280-50002	Aqua-Salary Office Staff	3,970.00	325.78	2,940.61	2,932.50	2,947.88	8	-7	-0.24%	
100-1280-50003	Aqua-Salary Accounting Staff	6,320.00	706.38	6,278.18	6,240.00	6,294.41	38	-16	-0.26%	
100-1280-50100	Aquatics-Supervisor	70,580.00	5,922.00	53,453.32	52,935.00	52,767.00	518	686	1.30%	
100-1280-50186	Salary Pool Maintenance	49,720.00	3,948.00	35,278.07	37,290.00	36,384.20	-2011	-1085	-2.98%	
100-1280-50187	Salary Pool Custodial	3,500.00	27.5	1,900.25	2,625.00	2,528.16	-725	-828	-24.84%	Same as 1st & 2nd quarter (more new staff, at first step)
100-1280-50188	Salary Aquatics Co-Ord	53,530.00	4,217.00	38,074.20	40,147.50	38,115.00	-2133	-101	-0.26%	
100-1280-50190	Salary Pool Maintenance	28,500.00	1,142.64	6,559.39	21,375.00	19,938.27	-14822	-13385	-67.13%	Same as 1st & 2nd quarter (minimal use of PT pool maintenance staff additional training for fall/winter staff)
100-1280-50370	Salary Staff Training	8,800.00	0	4,588.27	6,600.00	4,257.65	-2032	311	7.30%	This year, more spring staff Using substitute instead of canceling class during instructor vacation
100-1280-50481	Salary Water Exercise	12,800.00	1,534.00	9,818.00	9,600.00	7,784.00	218	2024	25.97%	Same as 1st & 2nd quarter (new head coach for 2011, new way of calculating salaries)
100-1280-50482	Salary Dollars	29,000.00	0	15,068.00	21,750.00	14,201.02	-6894	865	6.09%	
100-1280-50483	Salary Pool Cashier	3,400.00	0	2,365.89	2,550.00	2,337.38	-184	28	1.22%	
100-1280-50484	Salary Life Guard	42,000.00	1,438.73	32,178.13	31,600.00	34,074.55	1279	-1295	-3.80%	
100-1280-50485	Aqua-Salary Instructor	34,000.00	25.52	21,055.98	25,500.00	22,308.45	-4444	-1252	-5.61%	Same as 1st & 2nd quarter (adjusted instructor schedules to enrollment)
100-1280-50486	Salary Pool Manager	7,600.00	94.25	4,607.91	5,700.00	4,736.18	-1092	-128	-2.71%	
100-1280-50488	Salary Ph Swim Club	5,500.00	0	3,430.00	4,125.00	5,324.18	-695	-1894	-35.59%	Same as 1st & 2nd quarter (decreased coaches with decreased enrollment)
100-1280-50489	Aqua-Salary Clinics	9,500.00	203.5	8,370.08	7,125.00	6,701.43	1245	1669	24.90%	Same as 1st & 2nd quarter (increased clinics enrollments)
100-1280-50490	Salary Aquatic Classes	18,000.00	1,392.00	16,123.57	13,500.00	13,149.27	2624	2874	22.62%	Same as 1st & 2nd quarter (increased registration, new programs)
100-1280-50510	Employer FICA/Medicare	19,600.00	1,365.84	13,258.57	14,700.00	14,455.79	-1441	-1197	-8.28%	
100-1280-50520	PERF- Employer Share	37,680.00	2,975.16	25,504.63	28,250.00	29,475.85	-2355	-3571	-12.12%	
100-1280-50530	Kaiser - Employer Share	44,600.00	2,120.83	20,537.95	33,450.00	32,134.84	-12912	-11597	-36.09%	Same as 1st & 2nd quarter (one employee dropped coverage)
100-1280-505310	Delta Dental - Emp Share	5,500.00	466.38	4,087.24	4,125.00	4,016.43	-38	71	1.76%	
100-1280-505320	Life & Life Ins - Emp Shr	1,900.00	149.11	1,386.06	1,425.00	1,366.06	-86	-27	-2.00%	
100-1280-505370	PARS District Share	6,250.00	117.89	3,479.58	4,687.50	4,782.50	-1208	-1303	-27.24%	
100-1280-505400	Workers Compensation	9,800.00	570.39	6,201.63	7,350.00	7,052.35	-1148	-851	-12.06%	
100-1280-505450	Unemployment Insurance	750	0	0	582.5	0	-563	0	0.00%	
	Wages and Benefits	523,860.00	29,523.90	343,920.32	392,895.00	373,811.67	-48975	-28931	-8.00%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-60360	Mileage	1,500.00	34.63	511.28	1,125.00	1,393.01	-614	-882	-63.30%	Same as 1st & 2nd quarter (reduced Pt maint. Hours)
100-1280-60370	Staff Training	1,750.00	-232	1,555.77	1,312.50	286	343	1370	478.94%	Same as 2nd quarter (CAMS registration, Nor Cal Swim Shop Clinic - neither last year)
100-1280-65365	Telephone	3,500.00	472.89	2,883.70	2,625.00	2,401.70	259	482	20.07%	Pool alarm (did not have last year)
100-1280-65701	Electricity	15,500.00	840.47	10,673.82	11,625.00	9,999.46	-951	674	6.74%	-
100-1280-65705	Gas	9,000.00	138.72	4,387.99	6,750.00	3,025.86	-2362	1362	45.02%	Same as 2nd quarter (Pool open later in fall due to problems with MDUS/Joint use agreement)
100-1280-70000	Professional Services	3,600.00	-480.22	2,851.57	2,700.00	3,612.87	152	-761	-21.07%	-
100-1280-73320	Insurance	4,500.00	339.08	3,051.72	3,375.00	3,568.86	-323	-517	-14.49%	-
100-1280-73335	Memberships	500	0	405.75	375	350	31	56	15.93%	Includes CPRS, NRP, BAPPOA and LERN membership
100-1280-73340	Administrative Fees	7,000.00	2,205.39	5,446.94	5,250.00	6,315.58	197	-869	-13.75%	-
100-1280-73410	Use of Premise	1,000.00	0	36	750	0	-714	36	100.00%	-
100-1280-75360	Postage	900	0	515.09	675	490.56	-160	25	5.00%	-
100-1280-75380	Uniforms For Aquatics	1,800.00	21.7	386.24	1,350.00	155.45	-964	231	148.47%	same as 1st & 2nd quarter (timing of uniform purchases)
100-1280-75515	Janitorial Supplies	2,500.00	780.84	2,131.19	1,875.00	2,084.80	256	46	2.23%	-
100-1280-75525	Pool Chemicals Ph Park	18,000.00	1,969.46	14,424.70	13,500.00	15,848.72	925	-1424	-8.99%	lower chemical costs due to pool chemical bids
100-1280-75526	Pool Chemicals For Cphs	0	0	0	0	335.5	0	-336	-100.00%	-
100-1280-75527	Pool Chemicals Prec	15,000.00	2,803.61	10,407.54	11,250.00	16,352.65	-842	-5945	-36.36%	lower chemical costs due to pool chemical bids
100-1280-75530	Pool Repairs & Supplies	20,000.00	636.07	16,022.40	15,000.00	20,134.05	1022	-4112	-20.42%	Same as 1st & 2nd Quarter (more problems last year - roto rooter, repair lift gate on truck, Ed Center pump problems consulting)
100-1280-75535	Small Tools	1,500.00	390.53	1,031.56	1,125.00	1,173.94	-93	-142	-12.13%	timing of the purchase of small tools
100-1280-75620	Program Supplies	12,000.00	1,635.01	10,388.77	9,000.00	12,803.91	1389	-2415	-18.86%	savings in printing lifeguard training books ourselves (instead of purchasing from ARC) - that is a huge upfront cost for the classes.
100-1280-75625	Aquatics Publicity	1,750.00	281.37	560.17	1,312.50	1,333.40	-752	-773	-57.99%	Same as 1st & 2nd quarter (fewer printed flyers, more electronic)
	Operating Expenses	121,300.00	11,837.55	87,772.20	90,975.00	101,666.32	-3203	-13894	-13.67%	
	Revenue Total		-349,000.00		-261,750.00	-312,082.48	-50498	-166	0.05%	
	Expense Total		645,160.00		483,870.00	475,477.99	-52177	-43785	-9.21%	\$119k loss YTD but is a \$44k improvement over LY achieved entirely by reducing expenses
	Grand Total		296,160.00		222,120.00	163,395.51	-102676	-43951	-26.90%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1300-41700	L & L # 6 Assessment Income	-658,200.00	0	-352,829.00	-493,650.00	0	140821	-352829	100.00%	Prior year shown in L&L # 6
1300	Revenue	-658,200.00	0	-352,829.00	-493,650.00	0	140821	-352829	100.00%	

Expense
 PARKS
 Wages and Benefits

100-1300-50001	Park Salary General Manager	13,230.00	1,030.01	9,287.39	9,822.50	4,777.91	-625	4519	94.59%	includes both Parks and portion shown LY in L&L #6
100-1300-50002	Park Salary Office Staff	5,610.00	465.4	4,200.88	4,207.50	2,105.51	-7	2095	99.52%	includes both Parks and portion shown LY in L&L #6
100-1300-50003	Park Salary Accounting Staff	11,830.00	1,009.10	8,968.82	8,872.50	4,496.00	96	4473	99.48%	includes both Parks and portion shown LY in L&L #6
100-1300-50180	Park Superintendent	90,950.00	10,976.26	71,207.40	68,212.50	88,040.00	2995	3167	4.66%	current month includes vacation payroll at retirement
100-1300-50185	Park Full Time Staff	378,000.00	36,528.12	309,221.00	283,500.00	0	-10374	22859	54.73%	Prior year shown in L&L # 6
100-1300-50190	Park Part Time Staff	100,000.00	6,739.36	64,626.19	75,000.00	41,767.34	1944	24686	377.29%	includes both Parks and portion shown LY in L&L #6
100-1300-55250	Employer FICA/Medicare	39,400.00	3,833.40	31,494.29	29,590.00	6,398.55	-1157	50974	357.88%	follows payroll increase
100-1300-55250	PERF - Employer Share	88,500.00	6,991.17	65,217.86	66,375.00	14,243.47	7269	66570	364.872%	follows payroll increase
100-1300-55310	Kaiser - Employer Share	81,500.00	7,669.24	68,394.30	61,125.00	1,414.29	1768	6654	470.49%	follows payroll increase
100-1300-55320	Delta Dental - Emp'r Share	8,400.00	979.01	8,068.39	6,300.00	1,566.30	-433	3051	442.77%	follows payroll increase
100-1300-55370	Life & L&L ins - Emp'r Shr	2,930.00	428.24	3,740.15	4,800.00	1,566.30	198	198	12.65%	follows payroll increase
100-1300-55400	Workers Compensation	9,730.00	2,984.28	24,100.13	27,287.50	24,182.96	16803	-83	-0.34%	based on actual claims filed
100-1300-55450	Unemployment Insurance	27,500.00	0	7,012.10	20,625.00	8,969.00	-13613	-1977	-21.99%	
	Wages and Benefits	663,980.00	80,016.94	677,313.33	647,985.00	180,694.88	29328	496618	274.84%	

Operating Expenses

100-1300-60350	Mileage	250	29.97	130.78	187.5	5	-57	126	2515.60%	
100-1300-60370	Self Training	4,200.00	120	1,968.45	3,150.00	2,346.00	-1182	-378	-16.09%	
100-1300-65365	Telephone	6,000.00	393.29	3,350.31	4,800.00	0	-1150	3350	100.00%	Prior year shown in L&L # 6
100-1300-65701	Electricity	30,000.00	2,136.38	21,238.94	22,500.00	0	-1261	21239	100.00%	Prior year shown in L&L # 6
100-1300-65705	Gas	6,200.00	15.41	2,247.58	4,650.00	0	-2402	2248	100.00%	Prior year shown in L&L # 6
100-1300-65720	Water	100,000.00	3,687.24	61,211.13	75,000.00	64,425.48	-13789	-3214	-4.99%	
100-1300-65730	Disposal Fees	1,500.00	178.84	882.56	1,125.00	0	-242	883	100.00%	Prior year shown in L&L # 6
100-1300-70000	Sewer charges	12,000.00	0	7,477.04	9,000.00	11,643.16	-1523	-4166	-35.78%	reduced sewer fees due to bldgs closed
100-1300-73320	Professional Services	5,310.00	488.4	4,073.67	3,982.50	2,580.64	910	1493	57.86%	includes both Parks and portion shown LY in L&L #6
100-1300-73335	Insurance	6,400.00	484.4	4,359.60	4,800.00	2,549.09	-440	1811	71.03%	includes both Parks and portion shown LY in L&L #6
100-1300-73340	Memberships	1,200.00	0	910	900	555	10	355	63.96%	
100-1300-73345	Administrative Fees	21,400.00	3,150.56	18,859.33	16,050.00	4,511.12	2909	14348	318.05%	includes both Parks and portion shown LY in L&L #6
100-1300-73345	Assessment refunds	1,200.00	0	0	900	0	-900	0	0.00%	
100-1300-73730	Public Service Center Exp	34,000.00	2,524.84	19,380.91	25,500.00	21,377.70	-6119	-1997	-9.34%	
100-1300-73730	Postage	1,300.00	0	735.84	975	350.38	-239	385	110.01%	
100-1300-75370	Safety Equipment	3,000.00	245.12	3,374.49	2,250.00	2,152.83	1124	1222	56.75%	
100-1300-75401	Rental Equipment	2,000.00	0	73.61	1,500.00	781.18	-1426	-708	-90.58%	
100-1300-75501	Agricultural Supplies	7,350.00	314.65	5,649.71	5,512.50	6,351.36	137	-702	-11.05%	
100-1300-75505	Athletic Facility Maint	12,000.00	1,286.18	11,533.00	9,000.00	9,319.91	2533	2213	23.75%	
100-1300-75510	Park Equipment Maint	10,000.00	17.31	3,967.29	7,500.00	8,691.29	-3533	-4724	-54.35%	offset by \$10k increase in Park Facility Maint
100-1300-75511	Irrigation Repairs	14,000.00	819.21	11,382.45	10,500.00	13,034.61	882	-1852	-12.68%	
100-1300-75515	Lanitorial Supplies	6,000.00	0	4,415.07	4,500.00	0	-85	4415	100.00%	
100-1300-75520	Park Facility Maintenance	18,000.00	345.18	10,261.70	13,500.00	154.41	-3238	10107	6545.75%	Prior year shown in L&L # 6 \$3200 replaced worn chain bridge in play area. \$1k VFW irrigation/leak repairs and numerous breaks/repairs associated with SC & TC construction offset in part by \$5k decline in Park equip Maint
100-1300-75535	Small Tools	7,200.00	0	2,268.69	5,000.00	6,418.16	-3131	-4149	-64.65%	
100-1300-75540	Structure Repairs	2,000.00	0	0	1,500.00	0	-1500	0	0.00%	
100-1300-75545	Vehicle Maintenance	36,000.00	3,318.60	19,770.59	27,000.00	0	-7229	19771	100.00%	Prior year shown in L&L # 6
100-1300-75550	Contracted Tree Services	6,000.00	0	1875.00	4,500.00	0	-2625	1875	100.00%	Prior year shown in L&L # 6
100-1300-75570	Contracted Park Maintenance	14,000.00	305	7,175.44	10,500.00	7,782.68	-3325	-577	-7.45%	
100-1300-75740	Major Maintenance Project	1,000.00	0	-324.59	750	210.79	-1075	-535	-253.99%	
100-1300-76000	Park miscellaneous	0	0	0	0	42	0	-42	-100.00%	
100-1300-76500	Park Vandalism Expense	2,000.00	22.68	283.07	1,500.00	158.56	-1218	124	77.89%	
	Operating Expenses	374,510.00	18,608.92	228,530.66	278,632.50	165,411.12	-50102	63120	38.16%	

Revenue Total	-658,200.00	0	-352,829.00	-493,650.00	0	140821	-352829	100.00%		Prior year shown in L&L # 6
Expense Total	1,235,490.00	98,625.86	905,843.99	926,617.50	346,106.00	-20774	559738	161.72%		includes both Parks and portion shown LY in L&L # 6
Grand Total	577,290.00	98,625.86	553,014.99	432,967.50	346,106.00	120047	206909	59.78%		Net loss of \$433k; is \$68k higher than Parks and L&L #9 LY

(14)

Long Term Debt

Period 09 - 09
Fiscal Year 2012 - 2012

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1400	DEBT SERVICE									
	Operating Expenses									
100-1400-958C7	Interest	146,900.00	29,000.00	113,870.00	110,175.00	100,131.25	3,695	13,739	13.72%	
	Operating Expenses	146,900.00	29,000.00	113,870.00	110,175.00	100,131.25	3,695	13,739	13.72%	
	Debt Service									
100-1400-958C1	Community Cnt Principal	25,000.00	0	68,133.75	18,750.00	0	49,384	68,134	100.00%	
100-1400-958C6	CSDA Lease Finance COP 1999	79,300.00	0	0	59,475.00	80,000.00	-59,475	-80,000	-100.00%	
100-1400-958C9	Mdusd	12,500.00	0	0	9,375.00	0	-9,375	0	0.00%	
	Debt Service	116,800.00	0	68,133.75	87,600.00	80,000.00	-19,466	-11,866	-14.83%	
	Expense Total	263,700.00	29,000.00	182,003.75	197,775.00	180,131.25	-15,771	1,873	1.04%	
	Grand Total	263,700.00	29,000.00	182,003.75	197,775.00	180,131.25	-15,771	1,873	1.04%	Budget misposted to wrong COP but overall within \$2k of PY

Capital Expenses

Period 09 - 09
Fiscal Year 2012 - 2012

(21)

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2012 YTD Budget	2011 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1500	Capital Outlay									
100-1500-80104	Pleasant Hill Park	150,000.00	82,843.40	82,843.40	112,500.00	31,454.06	-29657	51389	163.38%	Bocce Courts reimbursement shown in Non-Rec Project Funding100-0000-42450
100-1500-80141	Windslow Center	31,000.00	1,605.00	24,242.35	23,250.00	46,090.18	992	-21848	-47.40%	
100-1500-80160	Sherman Acres Pocket Park	0	0	0	0	48,222.52	0	-48223	-100.00%	
100-1500-80313	Community Center	0	314.69	2,634.50	0	44,588.38	2635	-41954	-94.09%	
100-1500-80330	Teen Center	0	101.42	8,946.73	0	5,494.35	8947	3452	62.84%	non-bond portion of construction projects
100-1500-80344	Senior Center	0	405.04	19,843.75	0	11,637.77	19844	8206	70.51%	non-bond portion of construction projects
100-1500-80841	Administrative Office	0	0	306.05	0	2,006.99	306	-1701	-84.75%	
100-1500-80844	Pools	0	3,058.33	12,467.77	0	12,804.40	12468	-337	-2.63%	\$5643 reimbursement shown in Neon-Rec Project Funding
100-1500-80847	Parks	20,000.00	-37,485.82	358	15,000.00	70,530.21	-14642	-70172	-99.49%	
100-1500-80850	Network Computer Systems	10,000.00	0	0	7,500.00	35,030.49	-7500	-35030	-100.00%	
100-1500-81050	Capital Project Funding	59,000.00	0	59,000.00	44,250.00	0	14750	59000	100.00%	new expense for 2012 funds paid to Cap Projects Fund
	Capital Outlay	270,000.00	50,842.06	210,642.55	202,500.00	307,859.35	8143	-97217	-31.58%	
Expense Total		270,000.00	50,842.06	210,642.55	202,500.00	307,859.35	8143	-97217	-31.58%	
Grand Total		270,000.00	50,842.06	210,642.55	202,500.00	307,859.35	8143	-97217	-31.58%	

(23)

Account Number 1750 Description Dept Revenue 2012 Budget 2012 Period Amt 2012 End Bal 2012 YTD Budget 2011 One Year Prior Actual \$ Change YTD Budget \$ Change Prior Year %Change Prior Year Comments

175-1750-42500	MeassE Bond Fund Interest Earned	Revenue	0	0	-46,091.00	0	-46,091.00	0	-71,203.76	-46091	25113	-35.27%	lower funds on deposit due to construction spending
----------------	----------------------------------	---------	---	---	------------	---	------------	---	------------	--------	-------	---------	---

Capital Outlay

175-0000-81000	Meass E Senior Center		0	196,591.62	4,193,760.68	0	674,677.57	4193761	3519083	521.59%	YTD Capital Projects spending
175-0000-81010	Meass E Teen Center		0	257,447.35	2,234,484.65	0	258,908.68	2234485	1975576	763.04%	YTD Capital Projects spending
175-0000-81020	Meass E Community Center		0	44,063.28	984,627.49	0	160,442.95	984627	824185	513.69%	YTD Capital Projects spending
175-0000-81030	Meass E Pleasant Oaks Park		0	874.04	13,254.77	0	6,154.55	13255	7100	115.37%	YTD Capital Projects spending
	Capital Outlay		0	498,976.29	7,426,127.59	0	1,100,183.75	7426128	6325944	574.99%	YTD Capital Projects spending
Revenue Total			0	0	-46,091.00	0	-71,203.76	-46091	25113	-35.27%	
Expense Total			0	498,976.29	7,426,127.59	0	1,100,183.75	7426128	6325944	574.99%	
Grand Total			0	498,976.29	7,380,036.59	0	1,028,979.99	7380037	6351057	617.22%	

General Ledger Balance Sheet

User: markb
 Printed: 05/01/2012 - 10:31 A
 Period Ending 9
 Fiscal Period 9, 2012



Pleasant Hill Recreation & Park District

People, Parks & Programs Since 1951

Description	Amount
GENERAL FUND	
Assets	
Cash in County	(2,015,984.59)
Cash in County-Debt Serv	215,189.18
Payroll Checking US Bank	150,717.50
US Bank Special Events Checkin	379.99
Gen Checking US Bank - checks	60,149.16
LAIF-Cash Investments	914,816.44
Accounts Receivable	163,689.63
Active Charges Receivable	27,158.12
Due From CCC Taxes	25,343.53
Prepaid Expenses	39,332.98
Due From Other Funds	352,624.16
Due to Other Funds	(22,167.43)
Due to/from Capital Proj	(739.79)
AMOUNT TO BE PROVIDED LT DEBT	2,771,661.65
Total Assets	2,682,170.53
Liabilities	
Accounts Payable	290,516.54
Cal Card Payable	(1,872.14)
Unearned Revenue	17,901.40
CC/WC Security Deposits	1,674.00
Pool Rental Security Deposit	2,552.00
Security Deposit -Parks	4,482.00
Unearned Rev-CCC Taxes	25,343.53
Unearned Reg on Account	(838.26)
FIT Payable	(10.00)
SIT Payable	(670.38)
PERSPayable	1,973.13
Kaiser Payable	(25,131.78)
Delta Dental	(3,159.82)
Guarantee Mutual Ins.	(1,428.80)
Aflac	(49.90)
American Fidelity Assuran	(44.44)
1998 COP LOAN LIABILITY	1,275,000.00
2000 COP LOAN LIABILITY	1,030,000.00
SCHOOL DISTRICT LOAN LIABILITY	25,000.00
WEST AMERICA LOAN	47.65
Meas E Bond Premium	417,000.00
ACCRUED INTEREST -LOANS	24,614.00
Total Liabilities	3,082,898.73
Fund-Balance	
Unrestricted Fund Balance	(143,440.82)

44

Description	Amount
Reserve for Debt Service	261,221.00
Reserve for Prepaid Exp	11,719.32
Total Fund-Balance	129,499.50
Retained Earnings:	(530,227.71)
Total Fund Balance and Retained Earnings:	(400,728.21)
Total Liabilities, Fund-Balance and Retained Earnings:	2,682,170.53

General Ledger
Balance Sheet

User: markb
Printed: 05/01/2012 - 5:23 P
Period Ending 9
Fiscal Period 9, 2012



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

Description	Amount
L & L #6	
Assets	
L&L#6-Cash in County	408,143.18
L&L#6-Due From Other Funds	(351,020.96)
Due to Other Funds	(144.26)
	<hr/>
Total Assets	56,977.96
	<hr/> <hr/>
Fund-Balance	
L&L#6-Unrestricted Fund Balanc	56,977.83
	<hr/>
Total Fund-Balance	56,977.83
	<hr/> <hr/>
Retained Earnings:	0.13
	<hr/> <hr/>
Total Fund Balance and Retained Earnings:	56,977.96
	<hr/> <hr/>
Total Liabilities, Fund-Balance and Retained Earnings:	56,977.96
	<hr/> <hr/>

General Ledger
Balance Sheet

User: markb
Printed: 05/01/2012 - 10:32 A
Period Ending 9
Fiscal Period 9, 2012



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

Description	Amount
MeasE Bond Fund	
Assets	
MeasE Bond Fund Cash in Bank	11,201,912.95
MeasE Bond Fund Due To/From	(187.11)
Amount To Be Provided	19,566,053.00
Other Assets- Bond Issuance Co	458,561.00
Total Assets	31,226,339.84
Liabilities	
Bond Interfund Transfers due	522,543.37
Meas E Bond Liability	20,000,000.00
MeasE Bond Premium	24,614.00
Total Liabilities	20,547,157.37
Fund-Balance	
Meas E Bond Fund Balance	18,059,219.11
Total Fund-Balance	18,059,219.11
Retained Earnings:	(7,380,036.64)
Total Fund Balance and Retained Earnings:	10,679,182.47
Total Liabilities, Fund-Balance and Retained Earnings:	31,226,339.84

101

PARS/CRDEB

FOR THE YEAR ENDING JUN 30,2012

	Balance	Earnings
Beg Bal 7/1/10	337302.5	532.13
8/1/2010	330845.2	-4818.03
9/1/2010	321892.7	-8135.45
10/1/2010	329993.1	8997.15
11/1/2010	324168.2	-2336.75
12/1/2010	325954.5	2326.56
1/31/2011	332698.6	7400.09
2/28/2011	335670.8	3593.38
3/31/2011	0	0
4/30/2011	0	0
5/30/2011	0	0
6/30/2011	0	0
	0	
	0	
Avg Balance	439754.3	7559.08

Return %

1.719% YTD return

2.578% Annualized Return

130



MEMORANDUM

TO: Board of Directors
FROM: General Manager
DATE: May 3, 2012
RE: Agenda Item #14 – May 9, 2012 Board Meeting

Presentation of Preliminary Budget for Fiscal Year 2012 – 2013 and Amending Fiscal Year 2011 – 2012

a. To Set a Date for Budget and Finance Committee Meeting

Enclosed in your packet is a draft of amending fiscal year 2011 – 2012 budget as well as the preliminary budget for fiscal year 2012 – 2013.

Highlights of the Amending fiscal year 2011 – 2012 budget:

- Adjustments made throughout the budget according to staff reductions
- Finalizing budget projections to end on June 30, 2012. Please remember at the beginning of the year, there are estimated numbers that are utilized. Some of these accounts need adjusting throughout the year and especially after receiving the second and third quarter financial reports. Staff then, has a better opportunity to project how we will finish the fiscal year 2011-2012.
- The General Manager is recommending that the District pay off the Mt Diablo Unified School District \$25,000 for the swimming pool loan at the Pleasant Hill Education Center. The District has been paying \$12,500 per year per the agreement, but the School District has not billed us the last couple of years. I am recommending to finish the payments so we won't have any further payments in fiscal year 2012 – 2013.
- Other items in the Capital budget on page 38:
 - Finished off the repairs at the Winslow Center at a total of \$34,500.
 - The General Manager is recommending gas connection service to Rodgers Ranch at \$2,800 through PG&E.
 - There are a number of items related to the park that are non-bond related that ended up in the Capital budget account.
- Projecting that we finish off the year at \$27,500 of unallocated funds.

Highlights of fiscal year 2012 – 2013 budget:

- 2.75% PERS additional contribution by staff (1% PERS impact is approximately \$17,000, so the 2.75% is approximately \$46,600 savings for the District).
- Recommend 2% COLA which is included in this budget (1% of payroll is \$17,800).
- In this budget there is a new account titled "Building Maintenance", see page 36.
- Included for the Senior Center and Teen Center is custodial and building attendant category for the new buildings.
- The Communications Budget has been adjusted and increased to reflect Jessie Wusthoff's website time and taken out and reduced from the Senior Center account.

- Review of recommended Capital items which are on page 38.
 - Bocce courts at Rodgers-Smith Park to improve the drainage and also a replacement of a new monument sign. On an annual basis staff is recommending that we try to replace two park signs and Rodgers-Smith Park is one of the designated parks.
 - Recommending a new park sign for Paso Nogal Park.
 - New phone system.
 - Pleasant Hill Aquatic Park, per the Fire District requirements, will be updating the pool room as far as access and storage for chlorine.
 - Replacement truck for Park Maintenance.
 - Recommending resurfacing for the tennis courts at the Pleasant Hill Education Center and College Park High School. These projects are between \$25,000 - \$30,000 each, and in collaboration with Mt. Diablo Unified School District and the Pleasant Hill Tennis Club, this is a cooperative effort among these groups to repair the tennis courts at the Pleasant Hill Education Center and College Park High School.
 - Pleasant Hill Park has some non-bond related work from irrigation systems to drainage around the park and hopefully, some additional trail surface repair work.
- Through the 2012-2013 budget, there is approximately \$122,000 in unallocated funds. The General Manager was pleased to present this budget with unallocated funds over \$100,000. The last few years, the budget has been so tight that we have been between \$8,000 - \$15,000 of unallocated funds, which is not a huge cushion, but this year it's a little better cushion than the past few years.

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
REVENUE	General Fund				
40100	Current Secured Tax	Taxes levied on property	2,340,000	2,278,000	2,310,000
40120	Current Unsecured Tax	Taxes levied on liens	120,000	138,000	132,000
40200	HOPTR	Home Owners Property Tax Relief	32,000	29,000	32,000
40300	ERAF Relief	Educational Revenue Augmentation Fund Relief	2,492,000	2,445,000	2,474,000
		Total Property Tax			
41300	City of Pleasant Hill	Shared Senior Nutrition Program (50%)	13,000	13,300	13,500
41350	Redevelopment	City of PH Mandatory Pass-through Payments	110,000	101,000	110,000
41400	MDJUSD	Chemical costs for pools at schools paid by Mt. Diablo Unified School District			
41500	Federal Grants	No current Federal Grants			
41600	State Grants	State Park Bond			
41800	CCC Block Grant	Contra Costa Community Grant Program for the Care Manager Program at Senior Center	10,000	10,000	10,000
41900	Interfund Transfers	Transfers between District Funds for Measure E Capital Projects			
		Total Other Governmental Agencies	133,000	124,300	133,500
42450	Project Funding	Projects completed utilizing other available monies including EBRPD WW Measure, Parkland Dedication, etc.	150,000	150,000	6,500
42500	Interest Earned	Fees & Charges invested in LAIF (Local Agency Investment Fund)	10,000	4,000	1,000
42555	Misc. Revenue	Revenue from miscellaneous & minor sources	3,000	1,000	1,000
42600	Insurance Dividends	Dividends received from CAPRI (Liability & Worker's Compensation) Programs	30,000	23,000	32,000
42700	Fundraising Activities	Monies utilized to pay for fundraising expenses-Campaign Consultant & Campaign Coordinator	46,000	46,000	52,000
		Total Miscellaneous Revenue	239,000	224,000	91,500
49600	ADA	Registration surcharge (\$1 class) & rental revenue (5%) for American with Disabilities Act improvements	20,000	18,000	19,000
49700	Registration Surcharge	Registration Fee	12,000	11,500	13,000
49750	Registration Surcharge- Facilities	\$1 Registration Fee for Facility Fund	9,000	9,000	13,000
		Total	41,000	38,500	45,000
		TOTAL NON RECREATION REVENUE	2,905,000	2,831,800	2,744,000

DRAFT

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
REVENUE					
12100	Recreation Administration				
44100	On-line Classes	Revenue generated through On-line computer classes	2,500	2,500	2,500
12200	Seniors	Total On-Line Classes	2,500	2,500	2,500
44100	Senior Classes	Revenue generated through classes & activities for Seniors	45,000	40,000	58,000
		Total Senior Classes	45,000	40,000	58,000
43700	Center Rentals	Rental of Senior Center Building			42,000
49200	Senior Programs	Educational and Social Programs	5,000	5,000	3,650
49250	Care Manager Funds	Revenue produced to pay for Senior Care Manager Program	15,000	17,000	19,000
49630	Senior Trips	Senior Trip Program	272,000	178,000	272,000
		Total Senior Revenue	292,000	200,000	336,650
		Total Seniors	337,000	240,000	394,650
12300	Winslow Center Rental				
43300	Winslow Center	Rental of Winslow Center Facility & Property	21,000	38,000	38,000
		Total Winslow Center Rental	21,000	38,000	38,000
12330	Rodgers Ranch				
45100	Rodgers Ranch Activities	Classes and activities	2,500		2,000
43700	Rodgers Ranch Rental	Rental of Rodgers Ranch Facility & Property	2,000		2,000
		Total Rodgers Ranch Rental	4,500	0	0
12310	Center Rental				
43700	Community Center	Rental of Community Center facility for weddings, dinners/dances, meetings & events			
		Total Community Center Rental	0	0	0

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
REVENUE					
12400	Adult, Cultural Arts, & Summer School				
44100	Adult Classes	Recreational and Enrichment Classes & Activities for adults	100,000	102,000	110,000
44200	Summer School	1st - 8th grade Summer Recreation Program	78,000	75,000	82,000
44300	Arts Commission	Revenue generated through programs for the Arts	178,000	177,000	192,000
Total Adult Activities					
12500	Athletics & Youth Sports				
45050	Youth Sports	Elementary & Middle School Sports Programs including flag football & basketball	20,500	19,750	20,000
45150	Recreation General	Adult sports league fees for soccer, volleyball, bocce, Klaz Love Soccer, flag football, & kickball	100,000	110,000	114,000
45200	Softball	Adult softball seasons	155,000	151,000	153,000
45250	Basketball	5 on 5 and 3 on 3 Basketball Seasons	85,000	65,000	77,000
45300	Drop-In Sports	Basketball, Volleyball, & Badminton Programs	22,000	10,500	16,000
45350	Recreation Facility Use	Park rentals, picnic kits, courts, & field rentals	34,000	22,000	27,000
45380	Athletic/Teen Field Use Fees	Use of fields by Soccer and Baseball Associations	52,000	56,000	55,000
45500	Athletics & Fitness	Tennis, golf, & bowling classes	18,000	20,000	21,500
45600	Bus Rental	Utilization of bus for District programs	500	500	1,000
Total Athletics & Youth			487,000	454,750	484,500
12550	Teens				
43700	Teen Center Rentals	Rental of the Teen Center			8,000
45100	Teen Activities	All Teen activities, classes, excursions, plus Haunted House & Teen Center	85,000	62,000	115,000
45200	Snack Shack	Snack Shack Concession			5,000
45400	Outside Funding - Teens		4,000		3,000
45450	Teen Special Events		89,000	62,000	131,000
Total Teens			89,000	62,000	131,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
REVENUE					
12600	Preschool, Youth, & Special Events				
46100	Elementary	Youth programs and activities for Elementary school age	30,000	20,000	30,000
46150	Special Events	Family & Special Events	14,500	14,500	27,000
46155	Holiday Festival	December Holiday Festival, sponsor's, rental space	1,000	300	350
46160	Blues & Brews Festival	Revenue generated from ticket sales, sponsors, booth space, etc.			
46250	Preschool Classes	Classes and activities for ages 0-6 years.	68,000	62,000	49,500
46260	Priority Preschool	Priority Preschool Classes & activities(Sept - June)	325,000	305,000	68,000
46300	Priority Parent Revenue	Parent Club Fund Raising for Priority Pre-School Program	438,500	401,800	310,000
		Total Pre-school, Youth, & Special Events			484,850
12700	Child Care				
47100	Child Care	KIDSTOP Program held at Gregory Gardens Elementary	280,000	312,000	320,000
		Total Child Care	280,000	312,000	320,000
12800	Aquatics				
48000	Aquatic Classes	Diving, Lifeguard, Junior Guard, Water Polo Classes	19,500	23,000	24,000
48100	Water Exercise Classes	Water Aerobics and Water Blast	29,000	30,000	31,000
48200	Dolphin Swim Team	Recreation Swim Team	62,000	62,000	65,000
48300	Pool Rental	Rental of pools, including pool picnics	15,000	17,000	17,500
48400	Recreational Swim	Public swimming, includes swim passes (Memorial Day through Labor Day)	35,000	31,500	32,500
48500	Swim Instruction	Group, semi-private, & private swim instruction	115,000	108,000	111,000
48600	Family Swim Pass	Seasonal Family Passes	1,500	1,200	1,500
48700	Swim for Fitness	Adult Swim Program	24,000	24,500	26,000
48800	PH Swim Club	Fall Swim Program	16,000	7,500	9,000
48900	Clinics	High School Pre-season, Spring Clinics, Competitive Stroke & Triathlon	32,000	35,000	36,000
		Total Aquatics	349,000	339,700	353,500
41700	Parks: L & L #6 Current Assessments	Assessment at \$47 per parcel			
		TOTAL ASSESSMENTS	649,000	649,000	649,000
		Fund Balance	9,200	9,200	10,000
		TOTAL L & L REVENUE	658,200	658,200	659,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
REVENUE					
		TOTAL RECREATION REVENUE	2,186,500	2,027,750	2,403,000
		TOTAL NON RECREATION REVENUE	2,905,000	2,831,800	2,744,000
		TOTAL PARKS, LANDSCAPE & LIGHTING ASSESSMENT DISTRICT #6	658,200	658,200	659,000
		UNRESERVED FUND BALANCE	8,860	9,530	
		TOTAL REVENUE	5,758,560	5,527,280	5,806,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
11000	Administration				
50001	Salary General Manager	Salary divided among all divisions - 35% of allocation	45,120	43,350	44,440
50002	Salary Office Staff	FT Executive Secretary/Office Manager - salary divided among all divisions - 35% of allocation	19,650	19,800	20,200
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 35% of allocation	42,100	41,900	42,740
50190	Custodial Part Time	PT Custodial/Maintenance staff-transfer account to Rec. Admin 1210-50190	4,500	1,600	-
50010	Salary Fundraising Coordinator	PT Fundraising Campaign Coordinator	33,000	36,000	30,000
		Total Salaries	144,370	142,650	137,380
55150	Employer FICA/Medicare	Social Security & Medicare payments	8,500	8,000	8,200
55250	PERS - Employer Share	Public Employees Retirement System Program	18,320	18,200	16,100
55300	Health Coverage	Health Plans	17,600	24,770	26,000
55310	Delta Dental	Dental Plan	3,100	3,400	3,400
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,000	1,000	1,000
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	340	650	600
55400	Workers Compensation	Board & Administration Staff coverage through CAPRI	1,000	1,300	1,300
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	49,860	57,320	56,600
60100	Board Compensation	Directors receive \$100 per meeting, maximum \$200/month	12,200	12,200	12,200
60200	Board Conference & Travel	Conference & Travel for Board Members to attend trainings & seminars	2,000	2,000	2,000
60300	Staff Conference & Travel	Conference & Travel for Admin. Staff such as CPRS, CARPD, CSDA	200	840	500
60350	Mileage	Reimbursement for travel expenses	4,500	4,500	4,500
60360	District Support	Legislative Advocacy			
60370	Staff Training	Seminars & Workshops	200	50	200
		Total Board Compensation, Training & Administrative Staff Training	19,100	19,590	19,400
65365	Telephone	Shared expense at Administration Office (50%)	3,000	2,000	2,000
		Total Utilities	3,000	2,000	2,000
70000	Professional Services	Annual audit, attorney fees, unemployment service	35,000	25,000	25,000
		Long Range Planning Master Plan	25,000	25,000	25,000
		Fundraising Campaign Consultant	10,000	10,000	-
		Total Professional Services	70,000	60,000	25,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
Administration (Cont.)					
73310	Elections	Election expenses for November Election of Board Members			20,000
73320	Insurance	Liability insurance coverage (CAPRI)	24,000	18,700	18,500
73325	Non-Insured Claims	Deductible & non-insured claims			
73330	Legal Advertising	Budgets, bids, public notices	800	650	800
73335	Memberships	Memberships & subscriptions such as CSDA, CPRS, CARPD, LERN	6,500	8,000	8,000
73340	Administrative Fees	Bank and County fees	35,000	40,000	40,000
		Total Administrative Expenses	66,300	67,350	87,300
75350	Postage	Stamps and rental of postage meter	5,500	4,000	4,500
75500	Office Supplies	Office supplies including paper, envelopes, printed forms, Purchase Orders, checks, receipts	5,000	6,000	7,000
75505	Computer Services	Computer supplies and support - account transferred to Rec. Administration			
75510	Equipment Maintenance	Support services for copy machines, computers, printers - transferred to Recreation Administration			
		Total Supplies	10,500	10,000	11,500
		Total Administration Expenses	363,130	358,910	339,180

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12100	Recreation Administration				
50001	Salary General Manager	Salary divided among all divisions - 6% of allocation	7,920	7,400	7,550
50002	Salary Office Staff	FT Secretary/Office Manager - 6% of allocation	3,410	3,410	3,500
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 6% of allocation	7,220	7,220	7,370
50100	Salary Supervisors	FT/PT Program Supervisors - Assigned to specific Program Areas			
50110	Office Staff Full time	Administrative Assistant Position	44,610	45,000	45,900
50120	Office Staff Part time	PT Office staff, customer service staff	36,000	40,000	40,800
50190	PT Custodian	PT Custodial/Maintenance Staff	99,160	103,030	109,120
		Total Salaries			
55150	Employer FICA/Medicare	Social Security & Medicare payments	6,750	6,960	7,070
55250	PERS - Employer Share	Public Employees Retirement System Program	14,770	15,400	13,700
55300	Health Coverage	Health Plans	18,500	23,500	25,000
55310	Delta Dental	Dental Plan	2,200	2,100	2,100
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,000	700	700
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	270	750	500
55400	Workers Compensation	Staff coverage through CAPRI	1,000	750	1,000
55450	Unemployment Insurance	Based on actual unemployment claims		5,000	1,000
		Total Benefits	44,490	55,160	50,070
60300	Staff Conference & Travel	Conference & Travel for Admin. Staff such as CPRS, CARPD, CSDA, LERN			
60350	Mileage	Reimbursement for travel expenses	200	200	200
60370	Staff Training	Seminars & Workshops	200	200	200
60375	Bloodborne Pathogens	Educational & Safety Programs & vaccinations			
60380	Employee Service	Service Awards, Employee Functions	2,000	2,160	2,000
		Total Staff Training	2,400	2,560	2,400
65365	Telephone	Shared expense at Administration Office (40%)	3,000	2,000	2,000
		Total Utilities	3,000	2,000	2,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
Recreation Administration (Con't)					
70000	Professional Services	Annual audit, attorney fees, unemployment services	3,000	3,000	3,000
70005	Security Services	Security services for PH Park & other sites as needed	3,000	3,000	3,000
		Total Professional Services			
73320	Insurance	Liability insurance coverage (CAPRI)	3,900	3,230	3,300
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	7,000	6,000	6,000
73340	Administrative Fees	Bank and Courty Fees	10,900	9,230	9,300
		Total Administrative Expenses			
75350	Postage	Stamps and rental of postage meter	500	500	500
75504	Server at City Hall	Rental costs for servers and internet fees at City of PH	24,000	24,000	24,000
75505	Computer Hardware	Workstations, routers, radios, & other computer networking equipment	10,000	9,000	8,000
75506	Computer Software	Server & computer software, accounting software, network software and all software support.	11,750	11,750	9,000
75507	Network Support	Network IT technicians, server and user support, Senior level technician support.	70,000	88,000	82,800
75508	Computer Training	Educational seminars, workshops, & training			
75509	Network Communication	DSL, network communication to servers, website fees, & marketing annual fees.	2,300	1,000	6,000
75510	Equipment Maintenance	Support services for copy machines and printer maintenance	6,000	6,500	6,000
75515	Supplies & Repairs	Custodial supplies, repairs, service contracts (HVAC)	2,000	5,700	7,000
75620	On-line Class Expense	Expenses related to on-line classes	1,500	1,800	1,800
75680	ADA Expenses	American with Disabilities Act Expenses, repairs and improvements			
		Total Repairs & Supplies	128,050	148,250	145,100
		TOTAL RECREATION ADMINISTRATION	291,000	323,230	320,990

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12200	Senior Center				
50001	Salary General Manager	Salary divided among all divisions 6% of allocation	7,820	7,440	7,550
50002	Salary Office Staff	FT Secretary/Office Manager - 6% of allocation	3,310	3,330	3,500
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 6% of allocation	7,220	7,220	7,370
50100	Salary Supervisor	Recreation Supervisor Salary	70,540	70,540	71,760
50120	Senior Center Program Staff	Recreation Coordinator and Trip/Café Coordinator	81,400	79,900	73,120
50125	Salary Care Manager	Care Manager Salary, CDBG partial funding	23,820	19,000	23,500
50126	Salary Nutrition	Center Chef			
50127	Salary Sr. Trips	Combined into Senior Center Program Staff (Above)			
50128	Salary Clerical	PT Center & Trip Office Staff	16,950	16,500	22,700
50130	Salary Classes	Classes & Activities - Instructors	14,200	8,500	15,600
50185	Sr Center Custodial FT				
50190	Sr Center Custodial/Bldg PT	PT Custodial and Building Attendant staff	5,000	1,300	52,000
		Total Salaries	230,260	213,730	277,100
55150	Employer FICA/Medicare	Social Security & Medicare payments	12,760	13,500	19,000
55250	PERS - Employer Share	Public Employees Retirement System Program	31,000	29,400	25,000
55300	Health Coverage	Health Plans	20,980	19,500	21,000
55310	Delta Dental	Dental Plan	2,350	3,250	3,300
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,120	1,600	1,560
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,400	1,200	3,700
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	5,200	5,000	4,430
55450	Unemployment Insurance	Based on actual unemployment claims	1,200	9,960	1,000
		Total Benefits	76,010	83,410	52,000
60350	Mileage	Reimbursement for travel expenses - including to relocation sites	400	650	450
60370	Staff Training	Seminars & Workshops	600	750	850
		Total Staff Training & Mileage	1,000	1,400	1,300

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget		Preliminary Budget	
			FY 2011-12	FY 2011-12	FY 2011-12	FY 2012-13
EXPENDITURES						
Senior Center (Cont'd)						
63365	Telephone	Monthly Service	3,500	2,500	4,000	
65701	Electricity	Monthly Service	1,200	1,900	25,000	
65705	Gas	Monthly Service	1,300	500	7,200	
65720	Disposal Fees	Weekly Service	700	700	7,400	
		Total Utilities	6,700	5,600	43,600	
70000	Professional Services	Annual audit, attorney fees, unemployment service	6,000	3,500	5,000	
		Total Professional Services	6,000	3,500	5,000	
73320	Insurance	Liability insurance coverage (CAPRI)	3,900	3,200	3,800	
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	400	500	450	
73340	Administrative Fees	Bank and County Fees	9,000	6,000	8,500	
		Total Administrative Expenses	13,300	9,700	12,750	
75250	Care Manager Expenses	Senior Care Manager Program, expenses for Laugh, Love & Learn	2,500	1,500	2,500	
75350	Postage	Stamps and rental of postage meter				
75500	Office Supplies	Office Supplies	1,000	800	1,500	
75540	Repairs and Supplies	Supplies, services & minor repairs, includes one-time initial custodian equipment				
75620	Senior Program Supplies	Contracted instructors for classes/activities and program supplies	23,750	18,000	21,500	
75625	Senior Publicity	Promotional & advertisements for Senior Programs	200	200	300	
75630	Senior Trip Expenses	Senior Trip Program	231,000	122,000	231,000	
		Total Repairs & Supplies	258,450	142,500	293,800	
		TOTAL SENIOR PROGRAM	591,720	459,840	685,550	

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12300	Winslow Center				
50001	Salary General Manager	Salary divided among all divisions - 1% of allocation	1,300	1,250	1,280
50002	Salary Office Staff	FT Secretary/Office Manager - 1% of allocation	560	560	580
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 1% of allocation	1,200	1,200	1,230
50185	Custodial Full Time	Portion of FT Custodial position			
50190	Custodial Part Time	PT Custodial staff	26,000	16,000	16,000
		Total Salaries	29,060	19,010	19,090
55150	Employer FICA/Medicare	Social Security & Medicare payments	1,550	500	500
55250	PERS - Employer Share	Public Employees Retirement System Program	3,970	550	470
55300	Health Coverage	Health Plans	500	630	200
55310	Delta Dental	Dental Plan	150	100	110
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	120	50	60
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	200	450	400
55400	Workers Compensation	Staff coverage through CAPRI	600	1,150	1,200
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits	7,090	3,410	2,940
60350	Mileage	Reimbursement for travel expenses			100
60370	Staff Training	Seminars & Workshops			100
		Total Staff Training			200
65365	Telephone	Monthly Service	3,600	2,800	2,800
65701	Electricity	Monthly Service	7,000	8,000	8,000
65705	Gas	Monthly Service	1,100	600	1,200
65720	Disposal Fees	Weekly Service	3,200	2,400	2,500
		Total Utilities	14,900	13,800	14,500

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12310	Community Center				
50001	Salary General Manager	Salary divided among all divisions - 7% of allocation.	9,220	9,000	9,200
50002	Salary Office Staff	FT Secretary/Office Manager - 7% of allocation	3,910	3,910	4,000
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 7% of allocation	8,320	8,400	8,600
50100	Salary Director	Recreation Supervisor II Salary	71,690	74,000	76,120
50110	Salary CC Office Staff	FT Office Manager	50,400	39,400	
50120	Community Center Staff	PT Office Staff, Customer Service, Receptionists, Admin. Ass't, Rental Specialist			
50185	Custodial Full Time	Building Maintenance Supervisor, Building Main. Worker.	138,300	140,000	
50190	Custodial Part Time	PT Custodial/Maintenance staff			
		Total Salaries	281,830	274,710	97,920
55150	Employer FICA/Medicare	Social Security & Medicare payments	21,500	21,500	7,600
55250	PERS - Employer Share	Public Employees Retirement System Program	46,800	45,000	15,000
55300	Health Coverage	Health Plans	52,000	50,000	18,000
55310	Delta Dental	Dental Plan	7,000	7,000	2,000
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	3,500	2,600	1,100
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	10,000	10,000	1,500
55400	Workers Compensation	Staff coverage through CAPRI	25,000	37,000	2,000
55450	Unemployment Insurance	Based on actual unemployment claims	165,800	173,150	47,200
		Total Benefits			
60350	Mileage	Reimbursement for travel expenses	300	450	450
60370	Staff Training	Seminars & Workshops	500	400	500
		Total Staff Training	800	850	950
65365	Telephone	Monthly Service	500	1,300	1,400
65701	Electricity	Monthly Service	1,500	3,600	3,500
65705	Gas	Monthly Service	500	1,300	2,500

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
Community Center (Con't)					
65720	Disposal Fees	Weekly Service	-	260	-
65730	Universal Waste Fees	Fees for all District Facilities to dispose of batteries, ballasts, fluorescent lamps, etc.	500	6,460	7,400
		Total Utilities	3,000		
70000	Professional Services	Annual audit, attorney fees, unemployment service	3,600	3,340	3,600
		Total Professional Services	3,600	3,340	3,600
73320	Insurance	Liability Insurance coverage (CAPRI)	5,000	3,700	5,000
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	500	300	300
73340	Administrative Fees	Bank and County Fees	5,000	3,300	5,000
		Total Administrative Expenses	10,500	7,300	10,300
75350	Postage	Stamps and rental of postage meter	-	-	-
75500	Office Supplies	Paper, envelopes, forms, office supplies, & equipment contracts	-	-	-
75515	Services and Supplies	Minor repairs, replacement parts, supplies, service contracts for HVAC, fire extinguishers, pest control, etc.	2,000	-	-
75625	Center Publicity	Promotional & informational material for Community Center	-	-	-
75750	Major Repairs	Imminent repairs only	2,000	0	-
		Total Repairs & Supplies	2,000	0	-
		TOTAL COMMUNITY CENTER	467,530	465,810	167,370
EXPENDITURES					
123200 School House					
65365	Telephone	Monthly Service	-	240	300
65701	Electricity	Monthly Service	1,400	1,000	1,600
65705	Gas	Monthly Service	-	-	-
65720	Disposal Fees	Monthly Service	-	-	-
75515	Services & Supplies	Minor repairs and supplies, service contracts, alarm service	500	1,200	1,400
75750	Major Repairs		-	-	-
		TOTAL SCHOOL HOUSE	1,900	2,200	3,000
EXPENDITURES					
12330 Rodgers Ranch					
65701	Gas & Electricity	Monthly Service	500	500	1,000
65705	Water	Monthly Service	1,000	800	1,000
65720	Disposal Fees	Monthly Service	350	-	-
75515	Services & Supplies	Minor repairs and supplies, service contracts, alarm service	1,500	1,000	1,500
75750	Major Repairs		-	-	-
		TOTAL RODGERS RANCH	3,350	2,300	3,500

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
12400	Adult, Cultural Arts, & Summer School				
50001	Salary General Manager	Salary divided among all divisions - 5% of allocation	6,620	6,250	6,400
50002	Salary Office Staff	FT Secretary/Office Manager - 5% of allocation	2,810	2,810	2,870
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 5% of allocation	5,920	5,920	6,000
50100	Salary Supervisor	Program Supervisor	46,200	26,800	
50130	Cultural Arts Staff	Support for Cultural Arts Programs			
50150	Salaries Program	PT Instructors, teachers, and staff	38,000	47,600	45,000
50160	Salaries Summer School	PT Instructors & staff for Recreation Summer School	23,900	26,000	29,000
		Total Salaries	123,450	115,380	89,270
55150	Employer FICA/Medicare	Social Security & Medicare payments	5,500	4,370	3,800
55250	PERS - Employer Share	Public Employees Retirement System Program	11,300	8,000	2,500
55300	Health Coverage	Health Plans	10,100	7,000	3,500
55310	Delta Dental	Dental Plan	1,400	1,000	1,000
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	450	200	200
55370	SOT A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,870	1,750	1,500
55400	Workers Compensation	Staff coverage through CAPPR	2,000	1,600	1,850
55450	Unemployment Insurance	Based on actual unemployment claims	2,400	2,400	2,000
		Total Benefits	35,020	26,320	16,350
60350	Mileage	Reimbursement for travel expenses	100	100	100
60370	Staff Training	Seminars & Workshops	100	100	400
		Total Staff Training	100	100	500
65365	Telephone	Monthly Service	200	200	200
		Total Utilities	200	200	200

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
70000	Adult & Summer School (Con't)				
	Professional Services	Annual audit, attorney fees, unemployment service	2,560	2,300	2,560
		Total Professional Services	2,560	2,300	2,560
73320	Insurance	Liability insurance coverage (CAPRI)	2,800	2,670	2,800
73335	Memberships	Memberships & subscriptions such as CPRS, LERN			
73340	Administrative Fees	Bank and County Fees	4,000	2,320	4,000
73410	Use of Premises	Rental of School facilities for Summer Recreation School	16,700	18,000	20,000
		Total Administrative Expenses	23,500	22,990	26,800
75350	Postage	Direct costs of mailing for promotion	600	600	600
75620	Program Supplies	Supplies for programs	8,000	17,000	10,500
75625	Publicity	Promotional expenses for Recreation Summer School	1,100	1,000	1,100
75640	Arts Commission Expense	Arts Commission activities and programs			
75660	Summer School Supplies	Supplies for Recreation Summer School	11,400	9,500	11,000
		Total Repairs & Supplies	21,100	28,100	23,200
		TOTAL ADULT, CULTURAL ARTS & SUMMER SCHOOL	205,930	195,390	158,880

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget		Preliminary Budget	
			FY 2011-12	FY 2012-13	Amended Budget FY 2011-12	FY 2012-13
EXPENDITURES						
12500	Athletics & Youth Sports					
50001	Salary General Manager	Salary divided among all divisions - 9% of allocation	11,340		11,220	11,500
50002	Salary Office Staff	FT Secretary/Office Manager - 9 % of allocation	4,850		4,850	5,040
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 9 % of allocation	10,330		10,330	10,500
50010	Salary Supervisors	Recreation Supervisor II	70,520		70,520	72,500
50015	Rec Supervisor/Coordinator	Salary Sports Coordinator	39,800		35,000	36,500
50050	Salary Youth Sports	Elementary & Middle School Sports Program	3,500		2,200	3,400
50200	Salary Adult Sports	Basketball & Soccer Officials, League Coordinators, Site Coordinators & Scorekeepers	38,500		34,000	38,000
50300	Salaries Drop-In	Drop-In Basketball, Volleyball, Badminton	2,000		2,000	2,000
50500	Salaries Athletics	Tennis & bowling instruction	12,000		11,000	12,000
		Total Salaries	192,840		180,370	191,440
55150	Employer FICA/Medicare	Social Security & Medicare payments	9,100		9,100	10,200
55250	PERS - Employer Share	Public Employees Retirement System Program	24,000		23,000	20,850
55300	Health Coverage	Health Plans	29,600		30,400	32,000
55310	Delta Dental	Dental Plan	3,900		3,900	4,000
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,200		1,200	1,200
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,300		1,300	1,400
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	4,100		4,100	3,900
55450	Unemployment Insurance	Based on actual unemployment claims	1,000		1,000	1,000
		Total Benefits	74,200		74,000	74,550

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
Athletics & Youth Sports (Cont)					
60350	Mileage	Reimbursement for travel expenses	750	750	750
60370	Staff Training	Seminars & Workshops (CPRS & other Workshops & Trainings)	500	300	400
		Total Staff Training	1,250	1,050	1,150
65365	Telephone	Monthly Service for sports phone and cell phones	2,100	1,800	2,000
		Total Utilities	2,100	1,800	2,000
70000	Professional Services	Annual audit, attorney fees, unemployment service	4,370	4,300	4,370
		Total Professional Services	4,370	4,300	4,370
73320	Insurance	Liability insurance coverage (CAPRI)	5,850	4,990	5,850
73335	Memberships	Memberships & subscriptions for CPRS, SANCRA, USTA	250	250	250
73340	Administrative Fees	Bank and County Fees	7,200	4,200	7,200
73410	Use of Premises	Rental of School facilities (PHEC Gym & school gyms) for recreation programs	34,000	27,000	38,000
		Total Administrative Expenses	47,300	36,440	51,300
75050	Youth Sports Supplies	Equipment for youth sports programs	5,500	4,500	5,750
75350	Postage	Direct costs of mailing information	1,400	1,400	1,400
75620	Rec. General Supplies	Sports equipment, athletic & picnic supplies, & Kidz Love Soccer Contract	38,000	38,000	40,000
75622	Contract Officials	Contract for Flag football, Kickball, Softball Officials	56,000	56,000	56,500
75625	Publicity	Direct costs of promotion and informational material	1,000	1,000	1,000
75628	Bus Expenses	Maintenance & repair of District bus & van	1,500	4,500	4,500
75670	Athletic Supplies	Contracts & Supplies for athletic programs including golf, tennis, bowling	2,000	2,000	2,100
		Total Repairs & Supplies	105,400	107,400	111,250
		TOTAL ATHLETICS & YOUTH	427,460	405,360	436,060

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12550	Teen Center				
50001	Salary General Manager	Salary divided among all divisions - 2% of allocation	3,200	2,500	2,600
50002	Salary Office Staff	FT Secretary/Office Manager - 2% of allocation	1,370	1,030	1,200
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 2% of allocation	2,910	2,390	2,500
50015	Salary Supervisor	Teen Recreation Supervisor	53,630	53,740	58,000
50120	Salary Teen Center Staff	All Teen Classes, Activities, and Excursions	17,500	17,500	35,000
50190	Teen Center Custodial/Bldg P.T.	P.T. Custodial and Building Attendant staff			8,000
		Total Salaries	78,610	77,160	107,300
55150	Employer FICA/Medicare	Social Security & Medicare payments	4,600	4,480	4,500
55250	PERS - Employer Share	Public Employees Retirement System Program	9,650	10,360	10,050
55300	Health Coverage	Health Plans	13,400	13,800	14,500
55310	Delta Dental	Dental Plan	1,600	1,450	1,530
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	500	500	500
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	700	600	1,000
55400	Workers Compensation	Staff coverage through CAPRI	1,200	1,200	1,200
55450	Unemployment Insurance	Based on actual unemployment claims		130	
		Total Benefits	31,650	32,520	33,280
60350	Mileage	Reimbursement for travel expenses	750	600	600
60370	Staff Training	Seminars & Workshops	500	810	1,000
		Total Staff Training	1,250	1,410	1,600
65365	Telephone	Monthly Service		800	2,800
65701	Electricity	Monthly Service			5,000
65705	Gas	Monthly Service			2,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
	Teen Center (Con't)				
65720	Disposal Fees	Weekly Service			
65730	Universal Waste Fees	Fees for all District Facilities to dispose of batteries, ballasts, fluorescent lamps, etc.			
		Total Utilities	0	800	9,800
70000	Professional Services	Annual audit, attorney fees, unemployment service	1,230	960	1,300
		Total Professional Services	1,230	960	1,300
73320	Insurance	Liability Insurance coverage (CAPRI)	1,650	900	1,650
73335	Memberships	Memberships & subscriptions such as CPRS, LERN	350	150	350
73340	Administrative Fees	Bank and County Fees	1,800	950	1,800
		Total Administrative Expenses	3,800	2,000	3,800
75350	Postage	Stamps and rental of postage meter			250
75500	Office Supplies	Paper, envelopes, forms, office supplies, & equipment contracts		250	500
75515	Services and Supplies	Minor repairs, replacement parts, supplies, service contracts for HVAC, fire extinguishers, pest control			14,000
75620	Snack Shack Supplies	Supplies for Snack Shack			3,000
75625	Teen Center Publicity	Promotional & informational material for Teen Center	18,000	130	500
75626	Teen Supplies	Supplies for all Teen Classes, Activities, & Excursions		20,000	25,000
75630	Teen Special Event expenses	Expenses associated with special events.	4,000		500
75627	Teen Website	Expenses for operation of website	500	500	1,500
75750	Major Repairs	Imminent repairs only			
		Total Repairs & Supplies	22,500	20,880	45,250
		TOTAL TEEN CENTER	139,040	134,930	202,330

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12600	Preschool, Youth & Special Events				
50001	Salary General Manager	Salary divided among all divisions - 5% of allocation	6,520	6,200	6,400
50002	Salary Office Staff	FT Secretary/Office Manager - 5% of allocation	2,810	2,810	3,860
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 5% of allocation	5,920	5,920	6,100
50050	Salary Supervisor	Recreation Supervisor I 50% of three quarters time	22,640	23,630	24,230
50100	Salary Elementary Program	Summer and school year programs	3,000	1,500	3,000
50150	Salary Special Events	10% of Teen Supervisor & staff for special events/family events	7,500	7,500	7,650
50250	Salaries Preschool	Pre-school staff for classes & activities	30,000	24,000	28,000
50260	Salaries Priority PS	Staff for Priority Preschool classes	128,000	122,000	128,000
		Total Salaries	206,390	193,560	207,240
55150	Employer FICA/Medicare	Social Security & Medicare payments	12,000	12,000	12,240
55250	PERS - Employer Share	Public Employees Retirement System Program	31,900	24,600	20,500
55300	Health Coverage	Health Plans	4,600	5,100	4,500
55310	Delta Dental	Dental Plan	2,470	1,620	1,800
55320	Life & LTD Insurance	FICA Alternative Plan for Part Time Employees - PARS District Share	1,100	800	900
55370	501 A Plan	FICA Alternative Plan for Part Time Employees	1,400	1,300	1,700
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	4,000	4,000	3,600
55450	Unemployment Insurance	Based on actual unemployment claims	1,000	1,980	1,000
		Total Benefits	58,470	51,400	46,440
60350	Mileage	Reimbursement for travel expenses	150	100	200
60370	Staff Training	Seminars & Workshops	400	400	400
		Total Mileage & Staff Training	550	500	600
65365	Telephone	Monthly Service(Currently on Community Center System)	-	-	-
70000	Professional Services	Annual audit, attorney fees, unemployment service	2,500	2,400	2,500
		Total Professional Services	2,500	2,400	2,500

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
73320	Preschool, Youth, & Special Events (Cont)	Liability Insurance coverage (CAPRI)	3,000	2,690	3,000
73335	Insurance	Memberships & subscriptions such as CPRS, LERN	200	200	200
73340	Administrative Fees	Bank and County Fees	5,000	5,000	5,000
73410	Use of Premises	Rental of School facilities for recreation programs & Gregory Gardens Elementary	24,000	24,000	24,000
		Total Administrative Expenses	32,200	29,240	32,200
75100	Elementary Supplies	Program supplies and equipment, contract instructor payments	10,000	8,000	9,500
75150	Special Event Supplies	Supplies and equipment for Special Family Events and Special Rec. Dances	9,000	11,000	21,000
75155	Holiday Festival Supplies	Annual December Festival supplies	1,000	230	300
75160	Blues & Brews Festival	Expenses for the Blues & Brews	300	120	300
75225	License fees	Fingerprinting, staff physicals, fire inspections	9,500	6,000	8,000
75250	Preschool Supplies	Lab fees, supplies, & equipment	12,000	7,000	9,500
75260	Priority PS Supplies	Lab fees, supplies, & equipment			
75300	Priority Parent Committee	Supplies and equipment funded by fund raisers by the Priority Parent Committee			
75350	Postage	Stamps & rental of postage meter	700	700	700
75520	Site Prep	Upgrades to Winslow Center New Building & Playground	800	800	1,000
75625	Publicity	Promotional and informational materials	43,300	33,850	83,300
		Total Repairs & Supplies	343,410	310,950	372,280
		TOTAL PRESCHOOL, YOUTH, AND SPECIAL EVENTS			

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12700	Child Care				
50001	Salary General Manager	Salary divided among all divisions - 3% of allocation	3,960	3,700	3,780
50002	Salary Office Staff	FT Secretary/Office Manager - 3% of allocation	1,690	1,730	1,730
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 3% of allocation	3,610	3,610	3,700
50100	Director	Director Position	46,100	50,450	55,980
50110	Childcare Staff FT	Head Teacher Position & Recreation Supervisor I - 50% of salary	46,570	32,000	24,230
50120	Childcare Staff PT	PT Childcare Staff	59,000	62,000	65,000
50190	Custodial Part Time	Custodial staff	5,500	5,000	5,600
		Total Salaries	166,430	158,450	160,020
55150	Employer FICA/Medicare	Social Security & Medicare payments	9,050	8,100	9,150
55250	PERS - Employer Share	Public Employees Retirement System Program	22,360	16,500	16,600
55300	Health Coverage	Health Plans	22,000	11,250	9,000
55310	Delta Dental	Dental Plan	4,300	2,700	2,800
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,000	1,000	1,000
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	1,550	1,700	1,300
55400	Workers Compensation	Staff coverage through CAPRI	3,000	3,000	3,000
55450	Unemployment Insurance	Based on actual unemployment claims	1,000	1,000	1,000
		Total Benefits	64,240	44,250	43,850
60350	Mileage	Reimbursement for travel expenses	200	200	200
60370	Staff Training	Seminars & Workshops	200	200	200
		Total Staff Training	400	400	400
65365	Telephone	Monthly Service	1,000	1,200	1,000
65700	Combined Utilities	Monthly Service Gas and Electricity billed by MDUSD	1,000	1,000	1,000
		Total Utilities	2,000	2,200	2,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
70000	Child Care (Con't)				
	Professional Services	Annual audit, attorney fees, unemployment service	1,400	1,400	1,400
		Total Professional Services	1,400	1,400	1,400
73320	Insurance	Liability Insurance coverage (CAPRI)	1,800	1,800	1,800
73335	Memberships	Memberships & subscriptions such as CSAC, CPRS, LERN	200	200	200
73340	Administrative Fees	Bank and County Fees	2,800	1,400	2,800
73410	Use of Premises	\$1 per year lease	10		
		Total Administrative Expenses	4,810	3,220	4,800
75515	Services and Supply	Minor repairs, custodial supplies, alarm			3,000
75225	Licensing Fees	Licensing fees, fire inspections, fingerprinting, staff physicals	1,200	1,440	1,200
75250	KIDSTOP Supplies	Equipment & Supplies	20,000	24,500	23,000
75350	Postage	Direct mailing costs for program	400	400	400
75520	Site Prep				400
75625	KIDSTOP: Publicity	Monthly Enrollment Forms, employment advisements, & promotional items	400	400	400
		Total Repairs & Supplies	22,000	26,740	28,000
		TOTAL CHILD CARE	261,280	236,660	240,470

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
12800	Aquatics				
50001	Salary, General Manager	Salary divided among all divisions - 7% of allocation	9,120	8,700	8,800
50002	Salary Office Staff	FT Secretary/Office Manager - 7% of allocation	3,910	3,920	4,000
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 7% of allocation	8,320	8,400	8,570
50100	Aquatics Supervisor	Recreation Supervisor II	70,580	71,230	72,650
50186	Salary Pool Full Time Staff	1 FT Staff - Pool Maintenance	49,720	47,600	52,000
50187	Salary Custodial Maint	Locker rooms, general clean-up	3,500	3,500	3,650
50188	Salary Aquatic Coordinator	Day-to-day Pool Supervision	53,530	50,840	55,200
50190	Salary Rec. Specialist	Pool Maintenance - Part-Time	28,500	8,000	9,500
50370	Salary Staff Training	In-House Staff Training	8,800	8,600	8,800
50480	Salary Tarp Removal	Removal of tarps from pools & covering pools (account no longer used)	-	-	-
50481	Salary Water Exercise	Water Aerobics Classes	12,800	14,700	15,000
50482	Salary Dolphins	Coaching Staff	29,000	29,000	28,000
50483	Salary Pool Cashier	Cashiers at PH Aquatic Park	3,400	3,350	3,500
50484	Salary Life Guard	Life Guard and Head Guard Staff	42,000	47,000	49,000
50485	Salary Instructor	Instructors for Learn to Swim Program	34,000	33,500	34,000
50486	Salary Pool Manager	Lesson Managers	7,600	7,200	7,600
50488	Salary PH Swim Club	Fall Swim Program Coaching Staff	5,500	3,430	4,200
50489	Salary Clinics	High School pre-season, Spring Clinics, & Comp Stroke Clinics	9,500	12,500	13,500
50490	Salary Aquatic Classes	Diving, Lifeguarding, Junior Guard, Water Polo	18,000	22,000	23,000
		Total Salaries	397,780	383,470	400,970
55150	Employer FICA/Medicare	Social Security & Medicare payments	19,600	17,500	18,900
55250	PERS - Employer Share	Public Employees Retirement System Program	37,680	35,000	32,100
55300	Health Coverage	Health Plans	44,600	27,000	26,000
55310	Delta Dental	Dental Plan	5,500	5,500	5,800
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	1,900	1,800	1,850
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	6,250	5,000	4,800
55400	Workers Compensation	Staff and volunteer coverage through CAPRI	9,800	9,000	9,500
55450	Unemployment Insurance	Based on actual unemployment claims	750		750
		Total Benefits	128,080	100,800	99,700

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
Aquatics (Cont')					
60350	Mileage	Reimbursement for travel expenses	1,500	900	1,000
60370	Staff Training	Seminars, Workshops, Certification Classes, & LG and Jr Guard Competition	1,750	1,700	1,800
		Total Staff Training	3,250	2,600	2,800
65365	Telephone	Shared with Administrative Office (10%), CPHS, Aquatic Park & Ed Center Phones	3,500	3,500	3,500
65701	Electricity	Electricity for Park Pool (common meter with Admin. Office - 50%)	15,500	14,500	15,500
65705	Gas	Gas service for Park Pool (common meter with Admin Office - 90%)	9,000	6,700	8,500
		Total Utilities	28,000	24,700	27,500
70000	Professional Services	Annual audit, attorney fees, unemployment service	3,600	3,350	3,600
		Total Professional Services	3,600	3,350	3,600
73320	Insurance	Liability insurance coverage (CAPRI)	4,500	3,720	4,500
73335	Memberships	Memberships & subscriptions such as CPRS, LERN, NIRPA, ASCA, PPOA	500	460	600
73340	Administrative Fees	Bank and County Fees	7,000	3,500	7,000
73410	Use of Premises	Rental of School facilities & custodial fees for use of school pools	1,000	200	1,000
		Total Administrative Expenses	13,000	7,880	13,100
75350	Postage	Direct mailing costs & rental of postage meter	900		
75380	Uniforms	Staff uniforms	1,800	1,800	1,800
75515	Custodial Supplies	Supplies for custodial needs at pools	2,500	2,500	2,500
75525	Pool Chemicals PH Park	Chemical supplies for PH Aquatic Park	16,000	20,000	19,000
75526	Pool Chemicals CPHS	Chemical supplies for College Park High School Pool			
75527	Pool Chemicals PH EC	Chemical supplies for Pleasant Hill Education Center Pool			
75530	Pool Repairs & Supplies	Repairs & supplies for maintenance of all pools	15,000	15,000	15,000
75535	Small Tools	Tools related to maintenance tasks	20,000	20,000	19,500
75620	Program Supplies	Supplies for Aquatic Programs	1,500	1,500	1,500
75625	Aquatics Publicity	Direct costs for promotional, information material, & employment ads	12,000	12,000	11,500
		Total Repairs & Supplies	73,450	74,300	72,300
		TOTAL AQUATICS	645,160	597,100	619,970

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget		Preliminary Budget FY 2012-13
			FY 2011-12	FY 2011-12	
EXPENDITURES					
12900	Communications				
50001	Salary General Manager	Salary divided among all divisions - 4% of allocation	5,260	4,950	5,050
50002	Salary Office Staff	FT Secretary/Office Manager - 4% of allocation	2,260	2,260	2,300
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 4% of allocation	4,760	4,760	4,860
50110	Communications FT	FT position not filled			
50120	Communications PT	PT Communication Assistants	20,000	34,000	47,000
		Total Salaries	32,280	45,970	59,210
55150	Employer FICA/Medicare	Social Security & Medicare payments	1,300	2,150	3,150
55250	PERS - Employer Share	Public Employees Retirement System Program	2,080	3,670	5,200
55300	Health Coverage	Health Plans	2,120	5,400	8,000
55310	Delta Dental	Dental Plan	350	660	1,200
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	140	200	250
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	480	670	600
55400	Workers Compensation	Staff coverage through CAPRI	230	250	250
55450	Unemployment Insurance	Based on actual unemployment claims	200	200	200
		Total Benefits	6,900	13,200	18,850
60350	Mileage	Reimbursement for travel expenses	200	150	200
60370	Staff Training	Seminars & Workshops			200
		Total Staff Training	200	150	400
70000	Professional Services	Annual audit, attorney fees, unemployment service	2,000	1,900	2,000
		Total Professional Services	2,000	1,900	2,000

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
Communications (Cont'd)					
73320	Insurance	Liability insurance coverage (CAPRI)	2,600	2,150	2,600
73335	Memberships	Memberships & subscriptions such as CPRS and LERN	3,400	1,860	3,000
73340	Administrative Fees	Bank and County Fees	6,000	4,010	5,700
		Total Administrative Expenses			
75150	Special Event Supplies	Special promotions & special activities			
75350	Postage	Direct costs of mailing & rental of postage meter	500	500	500
75500	Office Supplies	Supplies & expenses for Communications Office	400	1,500	750
75510	Equipment Maintenance	Computer repairs, service contracts	400		400
75605	Awards	Special recognition awards/certificates/plaques	1,000	1,000	2,000
75610	Major Events	Supplies & expenses for Major Special Events	1,000	500	2,000
75612	Website	Maintenance of District's Website	12,500	6,500	3,000
75615	Communications Projects	Contract for various communication projects and tasks	29,000	29,000	14,000
75624	Spare Time Spotlight	Printing & mailing costs of Spare Time Spotlight	50,000	58,500	74,000
75625	District Publicity	Printing of public information, advertising, & distribution	6,500	12,000	10,000
75630	Bond Project Publicity	Communication of Project Updates of Bond Projects	6,000	5,000	5,000
		Total Repairs & Supplies	107,300	114,900	111,650
		TOTAL COMMUNICATIONS	154,880	179,730	197,810
		TOTAL RECREATION EXPENSES	3,616,710	3,361,020	3,464,170

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
13000	Parks/L & L #6				
50001	Salary General Manager	Salary divided among all divisions - 15% of allocation	13,230	12,390	12,640
50002	Salary Office Staff	FT Secretary/Office Manager - 15% of allocation	5,610	5,610	5,720
50003	Salary Accounting Staff	Accounting Office - salaries divided among all divisions - 15% of allocation	11,830	11,830	12,070
50180	Park Superintendent	Park Superintendent Salary	90,950	78,000	43,000
50185	FT Park Staff	Park Maintenance Staff	378,000	409,000	423,700
50190	Park Part Time Staff	PT/Seasonal Staff	100,000	80,200	78,750
		Total Salaries	599,620	597,030	575,860
55150	Employer FICA/Medicare	Social Security & Medicare payments	39,400	39,800	40,500
55250	PERS - Employer Share	Public Employees Retirement System Program	88,500	86,900	63,300
55300	Health Coverage	Health Plans	81,500	88,000	92,400
55310	Delta Dental	Dental Plan	8,400	11,000	11,500
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs	6,400	5,000	5,000
55330	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share	2,930	2,200	3,050
55380	Uniforms	Staff Uniforms			
55400	Workers Compensation	Staff coverage through CAPRI	9,730	33,000	37,500
55450	Unemployment Insurance	Based on actual unemployment claims	27,500	10,000	10,000
		Total Benefits	264,360	275,900	263,250
60350	Mileage	Reimbursement for individual travel expenses	250	400	400
60370	Staff Training	Seminars, Trainings, & Continuing Education	4,200	2,800.00	4,200
		Total Staff Training	4,450	3,200	4,600
65365	Telephone	Monthly Services - Public Services Center	6,000	5,500	6,000
65701	Electricity	Monthly Service - All Park Sites	30,000	25,000	28,000
65705	Gas	Monthly Service - PH Park & Public Services Center	6,200	4,000	5,700
65710	Water	Monthly Service - All Park Sites, District Office, Aquatic Center	100,000	82,000	98,000
65720	Disposal Fees	Misc. Disposal Charges	1,500	1,100	1,500
65730	Sewer Charges	Annual Charge	12,000	11,000	18,000
		Total Utilities	155,700	128,600	157,200

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
Parks (Cont')					
70000	Professional Services	Annual audit, attorney fees, unemployment service	5,310	4,800	5,400
		Total Professional Services	5,310	4,800	5,400
73320	Insurance	Liability Insurance coverage (CAPRI)	6,400	4,600	6,000
73335	Memberships	Memberships, subscriptions, licenses, & registrations	1,200	1,100	1,100
73340	Administrative Fees	Bank and County Fees	21,400	15,800	19,000
73345	Assessment Refunds	Senior & Disabled 50% refund	1,200	500	500
73730	Public Service Center	District's share of operational expenses and clerical support	34,000	30,800	34,000
		Total Administrative Expenses	64,200	52,800	60,600
75350	Postage	Stamps & rental of postage meter	1,300	1,100	1,300
75370	Safety Equipment	Miscellaneous safety equipment & service for fire extinguishers	3,000	3,380	3,000
75401	Rental Equipment	Rental of tools & equipment	2,000	800	200
75501	Agricultural Supplies	Fertilizers & herbicides	7,350	6,000	7,000
75505	Athletic Facility Maint.	All athletic facilities/features	12,000	14,500	15,500
75510	Equipment Maint.	Repairs and service to park maintenance equipment and tools	10,000	7,900	9,500
75511	Irrigation Repairs	Repairs to irrigation systems	14,000	13,800	13,500
75515	Janitorial Supplies	Supplies Park Restroom Facilities	6,000	5,500	5,500
75520	Park Facility Maint	Repairs and alterations to park facilities and features	18,000	19,000	17,000
75535	Tools/Equipment	Purchase of tools/equipment	7,200	5,500	7,000
75540	Structure Repairs	Minor repairs to buildings & structures	2,000	1,000	2,000
75545	Vehicle Maintenance	Fuel, repairs, & service	36,000	27,000	35,000
75550	Contracted Tree Service	Pruning & tree removal	6,000	4,000	5,000
75570	Contracted Park Maint.	Electrical, plumbing, sewer repairs, arborist services, and discing	14,000	10,000	10,000
75740	Major Maintenance Projects	Major Repairs & Rehabilitation	1,000	1,000	2,000
76500	Park Vandalism	Repairs due to vandalism	2,000	1,000	2,000
		Total Repairs & Supplies	141,850	117,080	134,500
		TOTAL PARKS	1,235,490	1,179,410	1,201,430

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
13500	Building Maintenance				
50010	FT Bldg Maint Superintendent	Acting Bldg Maint Superintendent (with 2% COLA)			73,480
50050	FT Bldg Maint Supervisor	Building Maintenance Supervisor (with 2% COLA)			62,080
50075	FT Maint Craftsman	Maintenance Craftsman (with 2% COLA)			67,850
		Total Salaries			203,420
55150	Employer FICA/Medicare	Social Security & Medicare payments			15,560
55250	PERS - Employer Share	Public Employees Retirement System Program			31,150
55300	Health Coverage	Health Plans			26,940
55310	Delta Dental	Dental Plan			3,430
55320	Life & LTD Insurance	Life Insurance & Long Term Disability Programs			1,740
55370	501 A Plan	FICA Alternative Plan for Part Time Employees - PARS District Share			
55400	Workers Compensation	Staff coverage through CAPRI			12,530
55450	Unemployment Insurance	Based on actual unemployment claims			
		Total Benefits			91,350
60350	Mileage	Reimbursement for individual travel expenses			1,200
60370	Training	Seminars, Trainings, & Continuing Education			500
		Total Training			1,700
75515	Repairs & Supplies	Maint staff offices & shops - office supplies & small repairs/improvements to those spaces			2,000
75535	Tools/Equipment	Purchase or rental of tools/equipment			1,000
		Total Repairs & Supplies			3,000
		TOTAL BUILDING MAINTENANCE			299,470

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
14000	Long Term Debt				
95801	Community Cnt Principal				
95805	Public Service Principal	Public Services Center		79,300	79,300
95806	CSDA Lease Finance	Acquisition of Pleasant Oaks Park & Critical Needs Project Funding (4 Years)	146,900	146,900	146,900
95807	Interest	Interest payments on Long Term Debt	12,500	25,000	-
95809	MDUSD	Payment on loan with MDUSD for PH Education Pool	25,000	25,000	25,000
95810	Municipal Finance Funding	Community Center Roof/HVAC System	263,700	276,200	251,200
		Total Debt Service		263,700	251,200
		TOTAL LONG TERM DEBT		276,200	251,200

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
15000	Capital Expenditures				
80104	Pleasant Hill Park	Installation of Bocce Courts & Horseshoe Pits	150,000	150,000	17,000
80105	Pleasant Oaks Park				
80106	Pinewood Park				
80131	School House				
80141	Winslow Center	Repair of Entry Structure & Wood Assessment	31,000	34,500	-
80157	Gregory Gardens School	Tennis Court Surfacing			8,000
80201	Brookwood Park				17,500
80207	Rodgers Smith Park	Bocce Courts Drainage & Replaced Sign		2,800	
80209	Shannon Hills Park				
80230	Rodgers Ranch	Gas Service PG & E		2,300	
80308	Shadowood Park				
80313	Community Center	Non Bond Work for Community Center			7,500
80314	Community Cnt Playground	Replaced Sign			
80323	Paso Nogal Park				
80328	Winslow Center Playground				
80330	Teen Center	Non Bond Work for Community Center		8,850	
80344	Senior Center	Non Bond Work for Community Center		19,500	8,000
80350	College Park HS	Tennis Court Surfacing			
80356	Valley View Middle School	Phone System			10,000
80841	Administrative Office				
80843	Community Center	Chlorine Storage		9,400	40,000
80844	Pools				
80845	Program				
80846	Seniors				
80847	Parks	Replacement for 1986 Truck	20,000	37,900	20,000
80850	Network Computer System		10,000		
81000	Measure E - Senior Center				
81010	Measure E - Teen Center				
81020	Measure E - Community Center				
80850	Capital Project Funding				
		TOTAL CAPITAL OUTLAY	211,000	265,250	128,000
81030	Parks & Facilities Fund	Designated monies for Parks & Facilities	59,000	59,000	
		TOTAL PARKS & FACILITIES FUND	59,000	59,000	

Pleasant Hill Recreation and Park District
 FY 2011-12 Amended Budget and Preliminary Budget FY 2012-13

Account Number	Account Title	Account Description	Board Approved Budget FY 2011-12	Amended Budget FY 2011-12	Preliminary Budget FY 2012-13
EXPENDITURES					
		Total Administration	363,130	358,910	339,180
		Total Recreation	3,616,710	3,361,020	3,464,170
		Total Parks	1,235,490	1,179,410	1,201,430
		Total Building Maintenance			299,470
		Total Long Term Debt	263,700	276,200	251,200
		Total Capital Outlay	211,000	265,250	128,000
		Total Parks & Facilities Fund	59,000	59,000	-
		TOTAL EXPENSES	5,749,030	5,499,790	5,683,450
		Unallocated Funds	9,530	27,490	122,550



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #15 – May 9, 2012 Board Meeting

Report on the Board and Commissioners Workshop held at Ambrose Recreation & Park District on April 28, 2012

Board Member Sherry Sterrett attended and will give an update and report on the workshop.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #4 – May 9, 2012 Board Meeting

Presentation of the December 31, 2011 Bond Oversight Committee Report By Chair Norm Vanhole

Chair of the Bond Oversight Committee, Norm Vanhole, will be in attendance to officially present the December 31, 2011 Bond Oversight Committee quarterly report. The attachments are included in your packet.

Pleasant Hill Recreation & Park District Citizens Bond Oversight Committee For Measure E Projects

Quarterly Report as of December 31, 2011

Date Published: April 10, 2012

I. Introduction

This is the quarterly report of the Citizens Bond Oversight Committee (BOC) for the period ending December 31, 2011. This report summarizes the work of the Committee and its review of the District expenditures pertaining to Measure E Bond Projects for the period beginning October 1, 2011 and ending December 31, 2011.

II. History and Overview of the Citizens Bond Oversight Committee

The District placed a bond measure on the ballot in August 2009 for the residents of the District to consider funding for a new Senior Center, Teen Center, Community Center, Pleasant Hill Oaks Park upgrades and additional restrooms at Pleasant Hill Park, Rodgers-Smith Park, and Brookwood Park. Bond Measure E passed on a 75.7% vote. The total Bond amount was not to exceed twenty eight million dollars (\$28,000,000). It was stated in the Measure that an independent community oversight committee be appointed by the District Board to monitor Bond expenditures.

III. Committee Membership

The Bond Oversight Committee (BOC) is made up of the following members: Steve Ganguet, Frank Gorham, Lisa Hagopian, Harold Jeffrey, Marie Simons, Norman Vanhole, Leo Vardas and Alternate Erin Hirst.

BOC Sub Committees are as follows:

- Communications: Norman Vanhole and Marie Simons
- Audit: Leo Vardas and Harold Jeffrey
- Construction: Steve Ganguet and Frank Gorham
- Budget: Lisa Hagopian and Erin Hirst

Note: During December 2011, Steve Ganguet rendered his resignation letter to Chair Vanhole. His resignation was accepted by the PHR&PD Board at their meeting on January 25, 2012 and the Board appointed Alternate Member Hirst as his replacement.

IV. Duties of the Committee

1. Review the Capital Improvement Budget Expenditure Plan for the Measure E projects beginning in the fiscal year 2009/2010 through the end of the construction projects.
2. Monitor all plans and expenditures to ensure the funds are spent in accordance with Measure E.
3. Review construction expenditures to ascertain whether the construction expenditures are consistent with the budget.
4. Review any major changes in costs previously approved by the District.

5. Report to the voters and the people of the District quarterly regarding the revenues and expenditures of Measure E funds.
6. Review an annual Measure E financial report to ensure the funds are spent in accordance with Measure E.

V. Bond Oversight Committee Activities

The Bond Oversight Committee met on October 20 and December 8, 2011 during this quarterly timeframe. Minutes from both meetings have been approved and are attached for review.

The BOC reviewed the Quarterly Report as of September 30, 2011 and discussed proposed revisions at the December 8, 2011 meeting. The BOC agreed to a future meeting date on January 12, 2012 to finalize and approve the Quarterly Report as of September 30, 2011. Committee Chair Vanhole presented this report to the Pleasant Hill Recreation & Park District (PHR&PD) Board at their meeting on January 25, 2012.

At the meeting on December 8, 2011, the BOC approved a recommendation by the PHR&PD to support bi-annual reporting, to continue to meet on a quarterly basis and to provide a schedule of the meeting and reporting dates for the District Board's consideration and approval.

The BOC was informed by District staff that the Independent Audit of Measure E funds had been completed and the report would be presented to the PHR&PD Board during January 2012.

The Quarterly report as of December 31, 2011 is scheduled for review and approval at the BOC meeting on March 8, 2012.

VI. Subcommittee Reports

Budget Subcommittee

The Budget Subcommittee comprised of Lisa Hagopian and Erin Hirst reviewed construction project change orders, 1) to ensure funds are spent in accordance with Measure E Expenditure Policy, 2) to report impacts of change orders to individual project budgets as well as the overall Measure E budget. The documents reviewed included the following:

1. Construction change orders #2 through #7 with McFadden Construction
2. Critical Solutions four change orders #14 through #17
3. Harriman and Associates four change orders #23 through #28
4. Parc Services Inc. change order #1
5. PRA Group Consulting Engineers change order #3
6. Dahlin Group, Inc. change order #3
7. Page & Moris contract change order #3
8. A previously approved Jerry Haag change order

There were a total of twenty-one change orders, concerning eight firms processed for the fourth quarter. None of the change orders resulted in modifications to agreed upon contract completion dates.

In summary, there remains budgeted a Measure E fund contingency of \$500,000 (1.73%) for all five of the Measure E fund projects, (Teen Center \$3.45M, Senior Center \$9.65M, Community Center \$11.3M, Pleasant Oaks Park \$4.5M, Rehabilitation of Park Bathrooms \$0.) As of December 31, 2011 there is a fund variance of <\$114,233> which when taken into account reduces the actual contingency amount to \$385,767. *(Please see Attachment A for further detail of the review by the Budget Subcommittee)*

Construction Subcommittee

The role and responsibilities of the Construction Subcommittee comprised of Frank Gorham are to 1) monitor construction contract bond expenditures during the construction phase to ensure proper allocation of Bond Funds, 2) monitor construction contract change orders utilizing bond funds, 3) ensure both construction contract expenditures and change orders (CCO) funds are clearly segregated between Bond and Non-bond expenditures and 4) report back to the BOC and the general public regarding questions, findings and conclusions related to construction phase bond expenditures.

This committee is not tasked with ensuring the materials and method of construction are in compliance with the contract documents including the general provisions and the special provisions. This committee is also not responsible for ensuring progress payments are accurate in regard to the actual measured quantities. These responsibilities are fulfilled by the Construction Management firm hired by the PHR&PD.

As of the Second Quarter for FY 2011/12, the BOC received a total of six construction invoices for review for both the Senior Center and the Teen Center. Specifically, for this reporting period invoices for October, November and December were reviewed by the Construction Subcommittee as follows:

The amounts for the Senior Center were \$433,057.80 for October, \$623,879.41 for November and \$730,357.25 for December for a total of \$1,787,294.46. The amounts for the Teen Center were \$169,101.90 for October, \$296,101.37 for November and \$358,955.10 for December for a total of \$824,158.37.

As of the end of this reporting period, the contract for both buildings is approximately 39.5% complete in terms of dollars spent. Specifically, the Senior Center is approximately 37% and the Teen Center is approximately 40% complete in dollars spent.

To date the project has been able to fund Contract Change Orders through down scoping and deleting items with in the submitted Schedule of Values. Concerns were raised to the BOC in regard to two specific areas of concern: 1) The content and items contained in the schedule of values and 2) Contract change orders compensating the contractor for overtime. Both of these concerns have been satisfactory addressed and

explained to the Construction Subcommittee. *(Please see Attachment B for further detail of the review by the Construction Subcommittee.)*

Audit Subcommittee

The role and responsibilities of the Audit Subcommittee comprised of Leo Vardas and Harold Jeffrey are to 1) monitor bond expenditures and review an annual Measure E financial report, 2) review any major changes in costs previously approved by the District and 3) report to voters and people of the District quarterly regarding revenues and expenditures of Measure E funds. Findings and conclusions are as follows:

The Audit Subcommittee's analysis of the District's general ledger record of Measure E expenditures for the quarter ended December 31, 2011, showed bond fund payments were \$3,058,001.71. The cumulative Measure E expenditures since inception at December 31, 2011, for all projects were \$7,082,480.99.

The District's Independent Auditor's final report for Measure E revenues and expenditures for Fiscal Year 2010/2011 match the Audit Subcommittee's revenues and expenditures previously reported in the BOC Quarterly Report as of September 30, 2011.

In summary, selective tests of October through December 2011 invoices examined by the Audit Subcommittee were deemed appropriate for payment from Measure E bond funds. *(Please see Attachment C and C-1 for further detail of the review by the Audit Subcommittee.)*

Communication Subcommittee

The Communication Subcommittee comprised of Norman Vanhole and Marie Simons prepared the October 20 and December 8, 2011 BOC meeting minutes that are attached for review. In addition, this Subcommittee prepared the Quarterly Report as of September 30, 2011 for presentation and is working with District staff on ways to "show case" the District's accomplishments regarding the Measure E Bond Projects.

The Communication Subcommittee encourages District residents to visit the Pleasant Hill Recreation & Park District's website or call the District office at (925) 682-0896 to review all pertinent BOC activities and public information, including agendas, meeting minutes and reports. In addition, the website has a "fact sheet" on the Measure E Bond Projects and the projects activities and construction progress updates. The BOC also invites the public to attend the BOC's meetings.

VII. Annual Review of the Measure E Independent Financial Report

One of the duties of the BOC is to review an annual Measure E financial report to ensure the funds are spent in accordance with Measure E.

A copy of the Measure E Funds Financial Statements as of June 30, 2011 was forwarded to all members of the BOC for review on January 30, 2012. Included in the

Financial Statements is the Independent Auditor's Report prepared by R.J. Ricciardi, Inc Certified Public Accountants. This report states that it is the Auditor's opinion, the financial statements present fairly, in all material respects, the financial position of the Measure E Funds of the PHR&PD as of June 30, 2011 and the changes in financial position for the year ended in conformity with U.S. generally accepted accounting principles.

In addition, the Audit Subcommittee has confirmed expenses as stated in the Financial Statements for both FY 2009/10 (\$446,838) and FY 2010/11 (\$1,596,948). This validation was noted within their Audit Subcommittee Report as of September 30, 2011 and December 31, 2011, respectively.

VIII. Summary

The planning and execution of the construction phases of the Senior and Teen Center activities seem to be progressing from site preparation, underground utilities, and foundation work to the erection of building structures. Cooperative weather (unusual for this time of the year) has strengthened the construction activities to-date.

The demolition of the old Community Center has been completed; and with the design completed, the drawings have been submitted to the City of Pleasant Hill for approval.

Based upon the information provided by District staff to the Subcommittees, the BOC believes the District continues to generally comply with their mandated requirements and fiscal policies by appropriately spending Measure E funds on the voter approved bond projects.

The BOC thanks District staff for their responsiveness to all questions and documents requested by the members.

Submitted By:

The Pleasant Hill Recreation & Park District Citizens Bond Oversight Committee

Attachments:

1. October 20, 2011 Meeting Minutes
2. December 8, 2011 Meeting Minutes
3. Attachment A – Budget Subcommittee Report as of December 31, 2011
4. Attachment B – Construction Subcommittee Report as of December 31, 2011
5. Attachment C - Audit Subcommittee Report as of December 31, 2011
6. Attachment C-1 - Measure E Expenditure Payments Spreadsheet through December 31, 2011.

ATTACHMENT B
MEMORANDUM

Submitted: February 23, 2012

Last Revised: April 10, 2012

**To: Norm Vanhole, Chair Pleasant Hill Recreation & Park District
Citizen's Bond Oversight Committee (BOC), Measure E Funds**

From: Francis Gorham

Subject: Construction Subcommittee Q2 Report Ending December 2011

Subcommittee Responsibilities:

The role and responsibilities of the construction subcommittee are to (1) monitor construction contract bond expenditures during the construction phase to ensure proper allocation of Bond Funds (2) monitor construction contract change orders utilizing bond funds (3) ensure both construction contract expenditures and contract change order (CCO) funds are clearly segregated between Bond and Non-bond expenditures and (4) report back to the Bond Oversight Committee and the general public regarding questions, findings and conclusions related to construction phase bond expenditures.

This committee is not tasked with ensuring the materials and method of construction are in compliance with the contract documents including the general provisions and the special provisions. This committee is also not responsible for ensuring progress payments are accurate in regard to the actual measured quantities. These responsibilities are fulfilled by the Construction Management firm hired by the Pleasant Hill Recreation & Park District (The District).

Background Information:

The District's contract for the construction of the Senior Center and the Teen Center was awarded on June 6, 2011 and executed or approved on June 17, to McFadden Construction Inc. of Stockton. The total awarded bid was \$10,027,750.00. As of the

ATTACHMENT B

Second Quarter the Bond Oversight Committee received a total of 6 construction invoices for review for both the Senior Center and the Teen Center. Specifically, for this reporting period invoices for October, November and December were reviewed.

Updates and Corrections:

The subcommittee has received the requested sections of the technical specifications relating to the Measurement and Payment clauses and conditions related to the Schedule of Values. Comments regarding the Schedule of Values and Payment Clauses are provided in Section Entitled “*Findings and Summary.*” In addition, it should be noted that a footnote was erroneously omitted in the previous Construction Subcommittee report under the section entitled “*September Findings.*” The required corrections are contained below:

223	Hallway 135 Skylight ¹	(\$4324.00)
224	Room 125 Octagon Skylight ¹	(\$12,184.00)
233	Open Linear Wood Ceiling ¹	(\$182,399.00)

¹ Denotes deleted Schedule of Values line item under CCO-2. (Credits)

Q2 Summary and Findings:

On Tuesday, March 20, 2012, the Construction Subcommittee met with the District and the District’s Representative responsible for the administration of the construction contract. During this meeting various concerns were discussed related to overtime payments made under various Contract Change Orders and the Contractor’s Schedule of Values including, but not limited to: (A) Line items within both the Senior and Teen Center’s Schedule of Values in excess of \$10,000, (B) Line items within both Schedule of Values that covered General Conditions, including Profit and Overhead for both the Teen Center and the Senior Center.

The Construction Sub-committee is satisfied with the responses provided during this meeting and appreciates the time and the explanations provided in regard to the Change Order work and payments made in regard to overtime. In addition, the subcommittee concurs that the District and the Contract Administrator are permitted to include related construction phase General Conditions within the schedule of values when permitted in the contract and so agreed to by the District in writing. At this time the construction subcommittee has no objections to the construction phase payments made under the Schedule of Values or Contract Change Orders paid to date.

Q2 -Condensed Payment Summary:

Facility	Original Bid Price	October Progress Pay ¹	November Progress Pay ¹	December Progress Pay ¹
SC Subtotal	\$7,219,753.55	\$433,057.80	\$623,879.41	\$730,357.25
TC Subtotal	\$2,780,246.45	\$169,101.90	\$296,101.37	\$358,955.10
Both Subtotal	\$10,000,000.00	\$602,159.70	\$919,980.78	\$1,089,312.35
Misc	\$27,750.00			
Total	\$10,027,750.00			
Total Q2 Payment ¹				\$2,611,452.83
Previous Payments ¹ (Q1)				\$1,354,601.88
Total Contract Change Orders (Increases/decreases)				-\$290,685.00
Total Payments to date ¹				\$3,675,369.71

¹ For clarity the figures shown include amounts earned and paid into retention.

CCO Summary Chart				
CCO-No	Estimated Total CCO Value	Description	BF=Bnd Fnds NBF=NonBnd Fnds	Bond Funded CCOs Paid/Credit to Date
CCO-1	\$150,000.00	Bocci Court	NBF	\$0.00
CCO-2	-\$276,570.00	Delete 7 Items in Schedule	BF	-\$276,570.00
CCO-3	\$14,803.00	SC/TC Extra Wrk	BF	\$14,803.00
CCO-4	\$19,887.00	SC/TC Extra Wrk	BF	\$18,492.00
CCO-5 [®]	\$13,093.00	Credit & EW @ SC/TC	BF	\$13,093.00
CCO-6	0	N/A Place Holder	TBD	\$0.00
CCO-7 [®]	-\$55,456.00	30 EW Changes (16 TC/14 SC)	BF	-\$60,503.00
CCO-8 [®]	\$45,035.00	20 EW Changes (15-SC, 4-TC, 1-Both)	BF	\$0.00
CCO Total	-\$89,208.00			-\$290,685.00

[®] Clarification regarding payments made under this change order was requested.

Conclusion:

As of the end of the Q2 reporting period the contract for both buildings is approximately 39.5% complete in terms of dollars spent. Specifically, the Senior Center is approximately 37% and the Teen Center is approximately 40% complete in dollars spent.

A majority of the Division-2 Site Construction and Division-3 Concrete work is substantially complete for both the SC & TC and progress is being made on the framing and roofing. It is expected that bulk of the next payments to include payment requests for additional framing, roofing, and exterior doors and windows and potentially HVAC, fire sprinklers, plumbing or electrical depending on the progress of work and how the prime contractor schedules their subcontractors.

To date the project has been able to fund Contract Change Orders through down scoping and deleting items with in the submitted Schedule of Values. Concerns were raised to the District in regard to two specific areas of concern: (1) The Content and items contained in the Schedule of Values and (2) Contract Change Orders compensating the contractor for Overtime. Both of these concerns have been satisfactory addressed and explained to the Construction Sub-committee.

Pleasant Hill Recreation & Park District

Date: March 8, 2011
To: Bond Oversight Committee, Measure E Bond Program
From: Budget Subcommittee – Erin Hirst & Lisa Hagopian
Subject: Report for October-December 2011

BACKGROUND:

The purpose of the Budget Sub-committee is to review construction expenditures as outlined by Measure E, and assigned to the District Bond Oversight Committee. Within those responsibilities the Budget Sub-committee reviews project change orders to: a) to ensure funds are spent in accordance with Measure E Expenditure Policy; b) report impacts of change orders to individual project budget(s) as well as overall Measure E budget.

ACTIVITY:

Description of Documents Reviewed: There were a total of Twenty-one change orders, concerning eight firms processed for the fourth quarter. None of the change orders resulted in modifications of agreed upon contract completion dates.

Findings: Change orders 2 -7 with McFadden Construction were in regards to the Senior and Teen Center Building Projects. These changes resulted in a net contract reduction of \$249,344, bringing the total contract amount to \$9,778,406 for Measure E Funding and an overall contract amount of \$9,928,406. In all there was a contract reduction of \$332,082 and a contract increase of \$82,738. Project increases were due primarily to changes in the scope of work to the sites and sewer work, while reductions were due to changes in the scope of work as requested by the Board.

Four change orders, (numbered 14-17) were approved with Critical Solutions, Inc. increasing their contract amount by \$87,578, to now total \$1,797,949. Change order 14 was for \$23,626, concerning additional Project and Contract Manager time to review documents, respond to bid questions, and provide additional construction management time. Change orders 15-17 were to provide for additional part-time staff to provide for construction management for Senior and Teen Centers in September and October.

Six change orders were approved with Harriman AIA and Associated, increasing their contract amount by \$51,138.80. Change order 23 focused on unforeseen field conditions. Change orders 24-26 & 28 focused on design services to reduce the overall cost of the Senior and Teen Centers. Change order 27 was approved for \$2,358 regarding design work on a non-Measure E funded expense. These four change orders resulted in a new contract amount of \$1,043,542.

Parc Services Inc, change order 1 reduced their scope of work by \$2,500, resulting in a new contract amount of \$213,500. This reduction was due to change in the amount of temporary fencing required at construction sites.

ATTACHMENT A

PRA Group Consulting Engineers contract was increased by a single change order, (change order 3), of \$3,000 for additional geotechnical observations as-needed during demolition. This increased their contract amount to \$19,600.

One change order was approved for the Dahlin Group, Inc., of \$7,000. Change order 3 was for additional work on the parking site improvements and fire hydrant work. This increased their contract to \$1,003,905.

Page + Moris contract was increased by \$1,162.50. to now total \$52,358.46. Change order 3 was for additional design work regarding reductions to the Senior Center flooring and ceiling costs.

Finally a previously approved Jerry Haag Change Order that was originally thought to be related to the Winslow Center was determined to be related to Measure E fund and adjusted. This was formally confirmed at the Board meeting on February 8, 2012. These costs were related to an additional traffic study and analysis as required by the City and Peer review comments.

Conclusions:

There remains budgeted a Measure E Fund contingency of \$500,000 (1.73%) for all five of the Measure E Fund projects, (Teen Center \$3.45M , Senior Center \$9.65M, Community Center \$11.3M, Pleasant Oaks Park \$4.3M, Rehabilitation of Park Bathrooms \$0.). As of December 31, 2011, there is a Fund variance of (\$114,233), which, when taken into account reduces the actual contingency amount to \$385,767.

MEMORANDUM

March 8, 2012

Norm Vanhole, Chair
Pleasant Hill Recreation & Park District
Citizen's Bond Oversight Committee for
Measure E Projects

Subject: BOC Audit Subcommittee Report for Quarter October to December 2011

Subcommittee Responsibilities

The role and responsibilities of the Audit Subcommittee are to 1) monitor bond expenditures and review an annual Measure E financial report, 2) review any major changes in costs previously approved by the District and 3) report to voters and people of the District quarterly regarding revenues and expenditures of Measure E funds.

Background and Activity

Pleasant Hill Recreation & Park District (District) prepares a general ledger that is the official accounting system for revenues and expenditures and keeps a separate record of Measure E outlays for each construction project and for each fiscal year ending June 30. The Audit Subcommittee developed a software application that analyzes the details recorded in the general ledger and produces a listing that expedites tracing invoice payments to underlying documents. The Audit Subcommittee also compared its previous analysis of Measure E revenues and expenditures with the independent auditor's final report for Measure E funds for the Fiscal Year ended June 30, 2011.

Findings and Conclusions

- A. The Subcommittee's analysis of the District's general ledger record of Measure E expenditures for the quarter ended December 31, 2011, showed bond fund payments were \$3,058,001.71. The quarter's outlays are even larger than the July to September 2011 quarter because of the pace of Senior and Teen Center construction aided by continued favorable weather conditions. Also adding to the quarter's expenditures were Community Center design payments and the costs to clear the site of the former building structure. **The cumulative Measure E expenditures at December 31, 2011, for all projects was \$7,082,480.99.**

ATTACHMENT C

- B.** All Measure E payments from inception to December 31, 2011 made to Contractor/Consultant organizations serving the bond construction projects are presented in the attachment to this report. Questions about payments beyond authorized amounts for contractors Haag and Janus [pages two and five, respectively of the attachment] noted in our July to September 2011 report have been resolved. In both cases, the District located missing change order documents that had been approved before payments were made [notes a/ and d/, page fifteen of the attachment]. The District is completing final settlement of the Wojcik consultant agreement for telecommunication services [page fifteen, note j of the attachment].
- C.** **The Audit Subcommittee's selective tests of October to December 2011 invoices paid with Measure E funds disclosed payments were made according to bond Measure E. One transaction recorded as a Measure E expenditure in the December 2011 general ledger as a payment for a December 2011 invoice for \$18,822.50 submitted by the PRA organization was actually paid January 25, 2012 [workslope comment page two and note c/ page fifteen of the attachment]. The District had approved on January 19, 2012 an increase of \$32,300 as change order #1 to the third contract it has with PRA which provided authorized dollars for the payment.**

Audit Subcommittee members have had concerns about the District's 1) process for approving change orders in a timely fashion (before start of newly assigned work) and 2) the controls employed to avoid payments that exceeds authorized contract dollar limits. Subcommittee members acknowledge the District's need to inform the Pleasant Hill Recreation & Park District Board and the public in a timely manner about project costs that have been incurred and to record these costs in its general ledger. The members also notice that invoice payment processing often extends several weeks after work is completed and billed and may be documented after costs have been recognized. To better understand financial controls established for Measure E expenditures, the Subcommittee members met with District staff and Critical Solutions, Inc. officials to learn how new Measure E project tasks are assigned, invoices are processed and controls prevent contractors from receiving payments that would exceed authorized dollars. The CSI representatives explained that their on-site construction management supervisor prepares written field instructions for contractors performing new or additional tasks related to the construction phase of bond-funded projects. These instructions are used to track completion of assigned tasks, validate the invoices received and, where necessary, request District approval for change orders. The Audit Subcommittee members believe

ATTACHMENT C

that the field instruction and invoice validation process provides sufficient control over Measure E project payments. The Audit Subcommittee will continue to monitor all Measure E project invoice payments and give extra attention to payments that are approaching contract dollar limits to confirm that processing controls are working properly.

- D. The Subcommittee's monitoring of bond Measure E revenues revealed earned interest on invested [unspent] bond funds was \$31,533.38 for the months July through December 2011. The July to September 2011 quarter's interest of \$17,018.39 was recorded in the District's October 2011 general ledger entries. October to December 2011 quarter's interest of \$14,514.99 was included in the December general ledger entries. Also noted in the October to December 2011 general ledger entries was an increase of \$3,178 representing a final distribution of the original bond Measure E sale proceeds.**

- E. The District's independent auditor's final report for Measure E revenues and expenditures for Fiscal Year 2010/2011 match the Audit Subcommittee's dollars of revenues and expenditures previously reported in the Bond Oversight Committee's July to September 2011 report.**

Submitted by BOC Audit Subcommittee

Leo Vardas and Harold Jeffrey

Attachment

**Measure E Expenditure Payments To Contractor/Consultant Organizations
Serving The Bond Measure Construction Projects at December 31, 2011**



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 3, 2012

RE: Agenda Item #5 – May 9, 2012 Board Meeting

To Consider Going Out to Bid for the Senior Center and Teen Center Furniture (ACTION)

At the April 25, 2012 Board of Directors Meeting it was agreed to table this item until the May 9, 2012 Board Meeting. After discussion regarding the furniture items and the priorities of those items, the discussion was geared specifically towards the Senior Center furniture. Enclosed in your packet is a description of the standard package, the add alternate 1 and add alternate 2, as well as the steel case package. Recreation Supervisor Kendra Luke has expanded the notes and given a more descriptive explanation of the furniture and the necessity or priority of that piece of furniture.

As I stated in the last board packet, staff has worked with Attorney Mark Cornelius, Interior Decorator Bev Moris and Project Manager Ron Johnson in development of the furniture bid and specifications for both the Teen Center and Senior Center. The campaign for the furniture for the Teen Center is in decent shape to purchase the new furniture due to the HEDCO grant. However, the Senior Center has further fundraising goals and as outlined by Recreation Supervisor Kendra Luke, the bid package is broken down by the priorities for the purchase of the furniture. Enclosed are prices for furniture including tax, shipping and installation. Interior Decorator Beverly Moris expects the prices to be lower when we go out to bid and see competitive pricing for the furniture.

The General Manager and staff are recommending the Board approve going out to bid for the Senior Center and Teen Center furniture.



MEMO

To: Bob Berggren, General Manager
From: Carrie Miller, Acting Building Maintenance Superintendent
Kendra Luke, Supervisor - Senior Center
Katrina Hunn, Supervisor - Teen Center
Date: April 17, 2012 **Amended May 2, 2012**

Re: New Senior and Teen Centers Furniture Packages

Furniture for Senior and Teen Centers, designed by Page & Moris and approved by the Board, is defined in two general categories for purchasing purposes: Contract Pricing Packages and Standard Packages.

Contract Pricing Packages include proprietary manufactured items, which have government-regulated pricing tiers allowing these manufacturers to satisfy fair competition laws for public agency purchases. The furniture components of the interior designs for both the Senior and Teen Centers include two Contract Pricing Packages each - one each for Haworth and Steelcase. Staff has been in contact with the prospective Steelcase and Haworth suppliers and expects an actual price list from them both before the end of April.

All other furniture for both centers is included in the **Standard Packages** and is the list of items for the District to put out to bid. The District can expect to benefit from receiving the actual prices of the furniture, rather than relying on the budget figures used to fund-raise and plan up to this point.

Lead time for delivery on all furniture orders is up to 12 weeks, so timely publication of the bid documents is important. Ideally, we would want to release the documents no later than May 10th, 2012 in order to guarantee timely delivery for the Teen Center, which will likely open a few months before the Senior Center. We have been assured that separate delivery times for the two centers will not adversely affect our pricing structure for the furniture packages.

The complete furniture packages for the Teen Center (budget estimated at \$64,000) have been funded by a HEDCO grant, with the stipulation that the District raise matching funds of \$64,000. To date, the effort is within \$8,000 of that target. Typically, a 50% deposit is required on furniture package orders, with the balance due upon receipt. Staff feel confident we can reach the matching-fundraising target for the Teen Center furniture by the time we take delivery, possibly in August 2012.

The Senior Center furniture packages total **\$332,480**. To date the fundraising total for the Senior Center is \$229,067. Anticipating an overall fundraising shortfall, staff have prepared a ranking system for acquiring the Senior Center furniture packages in phases. Furniture for public spaces necessary for critical functioning and revenue-generating activities at the facility comprises the priority purchase group. It includes items from the Standard Package and the entire Steelcase Package for a budget total of **\$232,225**. The bid documents for the Standard Package identify items included in the Base Bid, with Alternate 1 and Alternate 2 groups of successively ranked items. In the event the District can only award the Base Bid, staff have determined that used (District owned items in storage) and/or donated furniture items can function in lieu of new furniture. Given that current fundraising efforts total just \$10,000 from the target for purchasing the Base Bid and Steelcase Packages, staff feel confident we can meet the goal by the delivery date sometime in December 2012.

Staff recommends putting the Standard Package furniture out to bid, with the Base Bid including the entire Teen Center Standard Package and the separated Senior Standard Package, and with Alternates 1 & 2 groups as described above.

STANDARD PACKAGE

Code	Item Name	Quantity	Manufacturer	Room(s)	Total Cost	Notes
C-8	Armless stacking chair with seat pad	255	Fixture	MU	\$ 29,325.00	Revenue generating item
T-5	Flip Top nesting table, 36x72	40	Coalesse	MU	\$ 38,000.00	Revenue generating item
T-1	Fixed Round Table - 60"	11	Shelby Williams	Dining	\$ 19,800.00	Revenue generating item
C-1	Upholstered armless chair with hand hole	108	Stylex	Dining/Coffee/etc	\$ 51,840.00	Revenue generating item
M-9	Dolly for upholstered stacking chair	17	Fixture	Storage	\$ 3,220.00	Necessary item for the revenue generating item
T-4	Folding round table	32	Southern Aluminum	MU	\$ 31,200.00	Revenue generating item
M-10	Table truck for 60" folding tables	7	Southern Aluminum	Storage	\$ 6,390.00	Necessary item for the revenue generating item
C-3	Upholstered Sofa with roll arms	2	Martin Brattrud	Library/Lounge	\$ 5,200.00	Public space first seen when you enter the building
C-3a	Upholstered Chair with roll arms	1	Martin Brattrud	Library/Lounge	\$ 1,750.00	Public space first seen when you enter the building
C-2	Upholstered Lounge with wood arms	4	Nemschoff	Library/Lounge	\$ 6,800.00	Public space first seen when you enter the building
T-3	Elliptical Coffee Table	1	Coalesse	Library/Lounge	\$ 1,100.00	Public space first seen when you enter the building
T-2	Occasional Table-Cube	5	National Office Furniture	Library/Lounge/Hallway	\$ 3,500.00	Public space first seen when you enter the building
M-1	Table Lamp-Ceramic	3	Coronet Lighting	Library/Lounge	\$ 1,125.00	Public space first seen when you enter the building
M-1a	Table Lamp-Glass	2	Coronet Lighting	Library/Lounge	\$ 750.00	Public space first seen when you enter the building
				Base Bid Package	\$ 200,000.00	
T-8	Fixed Rectangular table	6	Westcoast Industries	Arts & Crafts	\$ 6,600.00	Tables are specialized size to accommodate specific programs (deeper than other tables)
T-9	Folding Square Table	16	Falcon	Game/Classrooms	\$ 13,200.00	Could use old ones stored at VFW, Church of the res & Aegis if absolutely needed
M-11	Table Truck for folding square tables	3	Falcon	Storage	\$ 3,195.00	Necessary item for the card tables
C-4	Bench with slat back	4	Kimball	Lobby/Hallway	\$ 5,800.00	Rest stops - very necessary due to the length of the building
C-6	Upholstered pull up chair with arms	1	Nemschoff	Hallway	\$ 1,150.00	Public space right outside courtyard - other seating areas available
C-7	Settee with wood arms	1	Nemschoff	Hallway	\$ 1,900.00	Public space right outside courtyard - other seating areas available
T-12	Fixed Round Table	3	Westcoast Industries	Coffee Lounge	\$ 2,325.00	Public space off of lobby area, will need something. Could use old card tables?
M-06	Literature Rack	1	Peter Pepper	Trip Counter	\$ 1,100.00	Trip Program has a number of publicity fliers at all times. Trips bring in revenue
				Add Alternate 1	\$ 35,270.00	
T-6	Flip top table, 2'x6'	19	Coalesse	Classrooms	\$ 17,005.00	Back classroom programming will mainly utilize card tables. When needed we'll use item T-5
C-10	Armless chair with wood back and seat	24	Stylex	Arts & Crafts	\$ 9,120.00	Could use old CC upholstered red chairs in the interim
T-7	Computer Tables	5	Bretford	Computer room	\$ 3,150.00	Would limit computer classes to 10 stations which was what we used to have.
T-13	Work Bench	1	Global Equipment Co.	Small Appliance Repair	\$ 800.00	Could Use the old one-stored at Bob Nace's
M-3	Bench Cushions	7	Kay Chesterfield/Equal	Library/Seating areas	\$ 1,950.00	Not necessary right away
M-8	Drapery	2	Angelique/Equal	Library/Lounge	\$ 4,200.00	Will look nice but not essential to programming or for revenue
M-02	Lectern	1	Peter Pepper	MU	\$ 700.00	Could Use podium donated by Berding / Weil
S-5	Verticle File	3	Office Specialty/Inscape	Café office/Treasurer	\$ 2,340.00	Could Use current files cabinets: Treasurer, Admin, Care Manager
C-1a	Fully upholstered armless chair	11	Stylex	Offices	\$ 5,280.00	
T-11	Fixed Rectangular Table	1	Coalesse	Meeting Room	\$ 800.00	
M-7	Bulletin Board	1	Peter Pepper	Staff Lounge	\$ 250.00	Could Use media board donated by Berding/Weil
C-5	Armless sledbase chair, no upholstery	4	Fixture	Staff Lounge	\$ 400.00	Could Use old CC red chairs or old SC blue chairs
T-10	Staff Round Table - 42"	1	Westcoast Industries	Staff Lounge	\$ 740.00	Could Use table donated by Berding / Weil
				Add Alternate 2	\$ 46,735.00	

Standard Package Total \$ 282,005.00

STEELCASE PACKAGE

Code	Item Name	Quantity	Manufacturer	Room(s)	Total Cost	Notes
M-4	Markerboard (10'L)	3	Steelcase	Class/Computer	\$ 2,100.00	Necessary for computer lab and classrooms
M-4a	Markerboard (8'L)	1	Steelcase	Classroom	\$ 600.00	Necessary for computer lab and classrooms
W-6	U-workstation with D-shape desk	1	Steelcase	Supervisor	\$ 2,200.00	Desk specific to office space and programmed use by full time staff
W-5a	U-workstation with L hand pedestal	1	Steelcase	Trip Coord.	\$ 2,400.00	Desk specific to office space and programmed use by full time staff
W-5a	U-workstation with R hand pedestal	2	Steelcase	Program Coord./Admin	\$ 2,400.00	Desk specific to office space and programmed use by full time staff
W-4	Two desks with shared return	1	Steelcase	Membership/Treasurer	\$ 1,900.00	Desk specific to office space and programmed use by Senior volunteers
C-11	Ergonomic Task Chair with arms	6	Steelcase	Offices	\$ 3,750.00	Deleted 8 chairs from list, will use old/donated chairs. New chairs for those working min. 6 hrs/day
S-1	Storage Cabinet-36" w x 18" d x full height	7	Steelcase	Trip/Prog/Admin/Sup/Hi	\$ 5,075.00	Used to store membership, treasurer, volunteer program & staff files
S-3	Lateral Files-3 drawers, 36" wide	3	Steelcase	Maint./Supervisor	\$ 1,725.00	
S-4	Bookcase - 36" wide	3	Steelcase	Maint./Sup/Trip Coord.	\$ 1,200.00	
S-2	Storage Cabinet - 30" w x 18" d x 40" h	1	Steelcase	Care Manager	\$ 500.00	Necessary to storedonated items to the Care Mgmt. Program
C-12	Ergonomic Task Stool with arms	1	Steelcase	Computer instructor	\$ 825.00	Higher task chair needed for the desk we already own.
W-7	L shape workstation with pedestals	1	Steelcase	Library/Lounge	\$ 2,000.00	Could Use desk currently used by front desk or admin (public space)
W-3	72" desk with 48" return	1	Steelcase	Care Manager	\$ 1,200.00	Could Use desk currently used by Admin or Front desk
W-1	Desk-30" x 60"	3	Steelcase	Kitchen/Maint./HICAP	\$ 2,700.00	Could Use desk currently used by Trip Coord., Care Manager & Program Coord.
W-2	60" desk with 42" return	1	Steelcase	Kitchen Office	\$ 1,200.00	Could Use desk currently used by Supervisor
M-5	Markerboard (6'L)	1	Steelcase	Meeting Room	\$ 450.00	
				Steelcase Package Total	\$ 32,225.00	

HAWORTH PACKAGE

Code	Item Name	Quantity	Manufacturer	Room(s)	Total Cost	Notes
C-9	Armless Stacking Chair w/out upholstery	73	Haworth	Classes/Computer/Game	\$ 18,250.00	Could use old CC chairs in the interim
				Haworth Package Total	\$ 18,250.00	

Standard Package Total	\$	282,005.00
Steelcase Package Total	\$	32,225.00
Haworth Package Total	\$	18,250.00
Senio Center Furitue Total	\$	332,480.00



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #6 – May 9, 2012 Board Meeting

Updates on Bond Projects

- a. Senior Center**
- b. Teen Center**
- c. Community Center**
- d. Pleasant Oaks Park**

The General Manager and staff will give updates on the bond projects.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2012

RE: Agenda Item #9 – May 9, 2012 Board Meeting

Consent Calendar (ACTION)

- a. To Approve Bills to be Paid**
- b. To Approve Minutes of November 16, 2011 and April 25, 2012**

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
16724	05/09/2012	AcmHom	Acme Home Elevator	1,777.93	000000
16725	05/09/2012	Aflac	Aflac	195.40	000000
16726	05/09/2012	AlhEle	Alhambra Electric	5,167.00	000000
16727	05/09/2012	AmFid	American Fidelity	2,768.71	000000
16728	05/09/2012	Antai	Antai Solutions LLC	6,859.00	000000
16729	05/09/2012	ARC	ARC	37.63	000000
16730	05/09/2012	AshLum	Ashby Lumber Company, Inc.	14.32	000000
16731	05/09/2012	ATTYel	AT&T Yellow Pages	26.40	000000
16732	05/09/2012	B&DTrail	B&D Trailer Sales	37.84	000000
16733	05/09/2012	BerBob	Robert B. Berggren	350.00	000000
16734	05/09/2012	BonaSan	Sandra Bonato	200.00	000000
16735	05/09/2012	CassGen	Genesis Cassidy	20.00	000000
16736	05/09/2012	CaSt	California State Disbursement	297.00	000000
16737	05/09/2012	CCWat	Contra Costa Water District	1,503.94	000000
16738	05/09/2012	Cleansou	Cleansource	577.02	000000
16739	05/09/2012	ConSoft	Concord Softball Umpires	5,542.00	000000
16740	05/09/2012	Cyber	Cybercopy	117.84	000000
16741	05/09/2012	Denelect	Denalect Alarm Company	316.20	000000
16742	05/09/2012	DonDen	Dennis A. Donaghu	200.00	000000
16743	05/09/2012	EastBay	East Bay Blue Print & Supply C	3,508.72	000000
16744	05/09/2012	EBMUD	East Bay Mud	726.17	000000
16745	05/09/2012	EDD	Employment Development Dept.	5,282.00	000000
16746	05/09/2012	FaithLut	Faith Lutheran Church	200.00	000000
16747	05/09/2012	FaithLut	Faith Lutheran Church	100.00	000000
16748	05/09/2012	FarWest	Farwest Sanitation	231.45	000000
16749	05/09/2012	FranTx	Franchise Tax Board	90.00	000000
16750	05/09/2012	GlovBob	Bobby Glover	200.00	000000
16751	05/09/2012	HollGar	Gary Holloway	250.00	000000
16752	05/09/2012	MacJam	James MacCabe	600.00	000000
16753	05/09/2012	MDUSD	Mt. Diablo Unified School Dist	2,077.00	000000
16754	05/09/2012	MobiMod	Mobile Modular Mngmnt Corp	265.22	000000
16755	05/09/2012	MurdDeb	Debbie Murdock	1,497.30	000000
16756	05/09/2012	Nextel	Nextel Communications/Sprint	623.55	000000
16757	05/09/2012	PerEran	Eran Perera	317.20	000000
16758	05/09/2012	PerlGui	Guillermo Perla	525.00	000000
16759	05/09/2012	PERS	PERS	13,180.20	000000
16760	05/09/2012	PG&E	Pacific Gas & Electric Co	4,466.36	000000
16761	05/09/2012	PhCit	Pleasant Hill, City of	2,000.00	000000
16762	05/09/2012	PhComm	Pleasant Hill Community Founda	335.00	000000
16763	05/09/2012	PHFOCUS	Community Focus LLC	800.00	000000
16764	05/09/2012	PlayWel	Play-Well Teknologies/ Timothy	1,192.00	000000
16765	05/09/2012	PleaHill	Pleasant Hill Rec & Park Distr	97,752.53	000000
16766	05/09/2012	RJRic	R.J.Ricciardi, Inc	180.00	000000
16767	05/09/2012	ShepCec	Cecile Shepard	200.00	000000
16768	05/09/2012	SiePac	Sierra Pacific Tours	1,015.00	000000
16769	05/09/2012	SiePac	Sierra Pacific Tours	850.00	000000
16770	05/09/2012	SiePac	Sierra Pacific Tours	1,050.00	000000
16771	05/09/2012	Speedy	Speedy Glass Lockbox	464.29	000000
16772	05/09/2012	SterSher	Sherry Sterrett	200.00	000000
16773	05/09/2012	Subtron	Subtronic Corporation	2,240.40	000000
16774	05/09/2012	Travel	Travel Center, Tours & Travel	250.00	000000
16775	05/09/2012	Travel	Travel Center, Tours & Travel	250.00	000000
16776	05/09/2012	UniBank	Union Bank Of California	1,877.80	000000
16777	05/09/2012	USBankP	U.S. Bank Corporate Payment	16,136.27	000000
16778	05/09/2012	Valic	Valic	1,350.00	000000
16779	05/09/2012	VilMus	Village Music School/Robert Ko	661.50	000000

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
16780	05/09/2012	WatersM	Waters Moving & Storage	50.00	000000
16781	05/09/2012	Xerox	Xerox Corporation	517.40	000000

CHECK TOTAL:				\$189,520.59	



**Board of Directors Meeting Minutes
November 16, 2011
DRAFT**

The November 16, 2011 Board Meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Chair Bonato at 6:07 p.m. in the Conference Room at the Administration Office.

PLEDGE OF ALLEGIANCE

General Manager Bob Berggren led the Pledge of Allegiance.

ROLL CALL

BOARD PRESENT: Bonato, Donaghu, Glover, Shepard, Sterrett

STAFF PRESENT: Berggren, Blair, Hunn, Kubota, Luke, Madsen, Miller, Noack, T. Pitcher, Riley, Spatz, Williams, Wusthoff, Young

PUBLIC COMMENT

There was no public comment.

TO CONSIDER CHANGING BOND OVERSIGHT COMMITTEE QUARTERLY REPORTS TO BI-ANNUAL REPORTS (ACTION)

The General Manager asked that this item be tabled until the December 21, 2011 Board Meeting. Bond Oversight Committee Member Hal Jeffrey said that it is a tight time and they are close to completing the quarterly report, but the committee needs a bit more time to complete the report. Board Chair Bonato tabled agenda item #4 until the next board meeting.

TO CONSIDER REPLACEMENT FURNITURE FOR SENIOR CENTER AND TEEN CENTER (ACTION)

MAL MALPASS, Pleasant Hill resident and Senior Club Member – He mentioned the chair that was chosen for the Senior Center is a trip hazard with the legs that are slightly angled, but it is easy to move and has a handle in the back.

GARY KRAFT, Pleasant Hill Senior Club Historian – He commented that the seniors are the ones using the chairs and doesn't feel the board should patronize renters. Also the seniors will be the ones using the furniture everyday and are raising the funds to pay for them. He said it is their jurisdiction. Board Chair Bonato explained that the Board did concur with the senior's choice and they are working with the seniors and their choices are taken into consideration, but the concern is the longevity of the furniture.

PAT WILLIAMS, Walnut Creek resident and Senior Club member – She asked if the seniors can have the final say in the choice of fabric and color combination.

HAL JEFFREY, Pleasant Hill resident and Bond Oversight Committee member – He said the cost of the chair is a concern.

Board Member Shepard said that space and other factors need to be considered. The other style chair stacks higher and it will take up less space.

Upon motion of Glover/Donaghu, the Board approved the Fetch chair with the darker fabric and the warm gray plastic back for the Senior Center, contingent upon the Senior Club Board concurring.

Recreation Supervisor Katrina Hunn presented the Blob style chair and four matching chairs. The discussion of color was brought up and it was agreed that the brown Swiss would be on the sides of the Blob chair.

Upon motion of Glover/Donaghu, the Board approved the Blob chair and four chairs. The sides of the Blob chair will be a Brown Swiss color, the seat will be Santa Gertrudis color with faux leather fabric for the Teen Center.

TO CONSIDER SPECIAL MEETING DATE TO REVIEW THE DAHLIN GROUP PLANS FOR THE COMMUNITY CENTER

The Board discussed several dates to hold the special meeting to review the Dahlin Group plans for the Community Center. The date of December 14, 2011 at the Winslow Center from 2:00 p.m. – 5:00 p.m. was agreed upon.

BOND PROJECT UPDATES/STATUS

a. Fundraising Report

Campaign Coordinator Sandy Noack reported on the fundraising efforts and mentioned the naming of Tom and Ruby MacDonald Center. She said there is a \$50,000 challenge grant to match of up to \$50,000 for a business and they will have a plaque for this grant. Noack said they had a business committee meeting and reviewed specific expectations. They will train the teens and members that will be going out in teams to present to large businesses. She stated they will target the top six businesses at first and then they will go out to the smaller businesses later. She commented that the brochures are still at the printers.

Noack said they met with the GNU Group, the signage consultants, to review the placement and design of the signs and that they will coincide with the new district logo. Board Member Shepard mentioned to Noack that she saw an article where the Town Family Foundation made a donation and thought she could look into it.

b. Senior Center Update

c. Teen Center Update

The General Manager said the Senior and Teen Centers are progressing. He introduced the President and Owner of McFadden Construction Kurt McFadden and the onsite Supervisor and Vice President Dave Baumbach. Board Member Sterrett complimented the construction worker that assisted her when she had a question and approached them. She said he was positive and gave her the information.

d. Community Center Update

The General Manager stated that there is progress with the Community Center demolition and they are close to completion.

Board Chair Bonato started the regular board meeting at 7:06 p.m.

PUBLIC COMMENT

There was no public comment.

EX-OFFICIO MEMBER REPORT, GENESIS CASSIDY - COLLEGE PARK HIGH SCHOOL

Ex-Officio Member Genesis Cassidy reported that the school will have Thanksgiving break starting November 22 for a week. She announced the Senior Breakfast is on December 16 at Dave & Buster's. She said the girls cross country team won the league and boys cross country placed 2nd in

the league. She stated the College Park High School football team is in the playoffs. She said some of the Teen Council members volunteered for the cell phone workshop for the seniors. Board Chair Bonato thanked Cassidy for her report.

CONSENT CALENDAR (ACTION)

- a. To Approve Bills to be Paid
- b. To Approve Minutes of June 27, 2011 and July 27, 2011

Upon motion of Sterrett/Glover, the Board approved the bills to be paid and the Minutes of July 27, 2011, but the minutes of June 27, 2011 were pulled for further review.

SELECTION OF BOARD OFFICERS (ACTION)

Board Member Sterrett entertained a motion to have Vice Chair Dennis Donaghu move up to fill the position of Board Chair and to have Secretary Bobby Glover move up to the position of Vice Chair. She asked if there were any other board members that would be interested in filling the Secretary position and if not, she would be happy to be Secretary.

Upon motion of Sterrett/Shepard, the Board approved the motion as entertained by Sterrett for Dennis Donaghu as Board Chair, Bobby Glover as Vice Chair and Sherry Sterrett as Secretary.

COMMUNICATIONS/MARKETING REPORT

a. To Consider New District Logo (ACTION)

The General Manager met with consultant Joan Hurd of Hurd and Associates three times to review the ideas for a new District logo. He said Recreation Supervisors involved also met with Hurd. He explained how they looked at the name and the symbol of the tree and went through the process. Hurd presented the two choices the committee narrowed it down to. The Board expressed their opinions and leaned more towards the logo with the larger image of the tree with Pleasant Hill Rec.

Upon motion of Donaghu/Sterrett, the Board approved logo 1A as the new District logo with Pleasant Hill Rec., the tree and a ball as the period after Rec.

The General Manager stated that the color choices will be brought back to the committee and then presented to the Board at a later date. Board Chair Bonato thanked Joan Hurd for her excellent work.

b. Report on Website and e-Marketing

The General Manager announced that Recreation Coordinator Jessie Wusthoff will be developing the District's new website and maintaining the site in-house. He thanked Carole Lucido for all her hard work, but the District has decided to handle the website in-house to save money. He explained that Wusthoff handles the Senior trips and was also handling the CC Café program, Recreation Coordinator Holly Frates will handle the CC Café program now. Wusthoff said she has an art major with web graphics background. She studied in England and looks forward to working on the District's website. She reported on the development of the District's new website and e-marketing for the District programs, events, classes and more.

TO CONSIDER AGREEMENT WITH MT. DIABLO UNIFIED SCHOOL DISTRICT FOR USE OF PLEASANT HILL MIDDLE SCHOOL POOL AND GYMNASIUM (ACTION)

The General Manager remarked that the District's Legal Counsel Mark Cornelius has been working with the School District Counsel Greg Rolan to finalize the use agreement for the Pleasant Hill Middle School pool and gymnasium. Board Chair Bonato expressed her concerns that there was not enough time to review the agreement and did not like the procedure. The General Manager explained that the negotiations on this agreement have been going on since 2000. The Recreation

District has been operating on the past agreement that has expired. Legal Counsel Mark Cornelius stated that the School District had both the gym and pool on one agreement. He separated the agreements, one for the gym and one for the pool. School District Counsel Greg Rolan put the two agreements together and said that is how they want the agreement. The General Manager explained that the pool was originally installed by the Recreation District when it was operating as Pleasant Hill High School.

Legal Counsel Cornelius reviewed the agreement and said it is for a five year term for the use of the pool and the gymnasium. He remarked that negotiations were difficult and he got involved when the School District closed the pool and gym for the Recreation District to use. Cornelius stated that there is a 90 day termination clause by either party. He said that Recreation Supervisors Korey Riley and Lance Hurtado did a good job working on this agreement. Board Member Sterrett assumed the Recreation District will take care of the maintenance of the pool as we have in the past. Cornelius said this is what has been the practice in the past and will continue. Board Chair Bonato said there are flaws in the agreement and it is not clear on the labor descriptions and specific jobs our District will handle. Board Member Shepard said there is no financial analysis in the report and she expected expenses in 2012-13. She feels there needs to be more information on future costs to maintain the pool. Bonato said the District needs to develop more aquatic programs at the site. Board Member Glover said we are currently losing revenue by not being able to use the school facilities and he is comfortable with the 90 day termination clause and the agreement. He did ask what the consequences would be if we did not approve the agreement. The General Manager said it would be devastating because not only would there be aquatic programs affected, but the Pleasant Hill Dolphins Swim Team as well. Board Member Sterrett agrees that it would be more detrimental and costly if the agreement was not approved. Cornelius continued to review the rest of the agreement.

BRAD MORRIS, Pleasant Hill resident and Pleasant Hill Dolphins parent – He said he has an 11 year old daughter and a 6 year old son that swim on the Dolphins Swim Team and also participate in other District programs. Morris said he is also in the recreation field and understands the Board's concerns, but as a parent of this community, he feels we need to find ways to have more programs where kids learn to cooperate and work together. He is passionate about recreation and feels that we need to get the ball rolling on this agreement. Board Member Glover thanked him and said there are some issues with the pool and we will continue to work closely with the Dolphins Board.

JENNIFER MCGARRY, Concord resident, past Dolphins coach and Aquatics Supervisor – She said she has been involved with the District for 43 years and was the Dolphins coach for 26 years. She is an extremely active participant in District activities and feels strongly that we need to sign and approve the agreement. She said not to wait and if we do, there will not be a swim team or programs and it will be difficult to get them back. Board Chair Bonato thanked McGarry for her comments.

Board Chair Bonato said the agreement is unfavorable to the District and feels that the agreement does need to be separated. Board Member Sterrett respects Bonato's views, but on the other hand, we need to allow the programs to continue and the agreement needs to be signed and approved now. Board Member Shepard commented that it is a bad agreement. Board Member Glover said if the agreement is not signed then it would be sending a message that we do not support our programs. He said staff and legal counsel have worked hard and the Board would present goodwill by approving the agreement now as it does not commit the District due to the termination clause. He commented that it would be in good faith and the best interest of the District to approve the agreement. Board Member Donaghu said he supports our programs, but not this agreement. Board Chair Bonato stated the public needs to understand the District uses public facilities for many programs. She said we need to put the money towards our own facilities. She said the swim team

does not have the power or money to maintain the facility. She cannot support the agreement, but does support our programs.

Upon motion of Glover/Sterrett, the majority of the Board approved the agreement with the Mt. Diablo Unified School District for use of Pleasant Hill Middle School Pool and Gymnasium. Board Chair Bonato and Board Member Shepard were opposed and voted against the motion to approve the agreement.

REVIEW OF SEPTEMBER 30, 2011 QUARTERLY REPORT

a. Review of Investment Report

b. Review of Public Agency Retirement Services

Board Chair Bonato requested to move this agenda item to the December 21, 2012 Board Meeting.

REPORT ON WINSLOW CENTER

Bond Facilities Coordinator Carrie Miller reported that Structural Engineer Al Horeis estimated the epoxy injection repairs for the glulam beams at the Winslow Center to be \$15,000 and for post tensioning bases well over \$100,000. The epoxy injection repairs should be good for five years. She will have some contractors come in to give their estimates for the repairs. Board Chair Bonato said there is no discussion on the time frame when the repairs should be completed. The Board asked about the trellis work in the front of the building as well and consideration to determine the costs of both repairs. She commented that the long range planning of the Center will need to be considered. Miller said the costs for the shoring on the front side of the building is \$24,000 and if the trellis work is taken down it would be about \$10,000 - \$11,000. Board Chair Bonato would like to keep this on for future agendas. She said that repairs need to be considered.

REPORT FROM PROGRAM COMMITTEE

a. To Review Winter/Spring Recreation Programs and Spotlight Cover

Board Member Sterrett reported on the Program Committee Meeting. She said the Spotlight increased by four pages. She reviewed some of the new programs, new businesses that are offering classes in partner with the District such as MJ Studios and Studio A. She mentioned that Learning Resources Network (LERN) did a survey of our program catalog (Spotlight) and the District website. They recommended some pointers for our Spotlight and we received high marks for our website. Board Chair Bonato thanked Sterrett for her report.

BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF

Board Member Sterrett said she was in Sacramento on Thursday and Friday for CSDA meetings.

Board Member Donaghu said he is part of a golf group that reserves a site for a barbecue and usually it is held at Pleasant Hill Park. They moved it to Rodgers Smith Park this year and they loved it. He attended the 50th Anniversary Dinner Gala that was great and he also attended the Open House at City Hall, which was just as great. He said there were great programs throughout the event with an art exhibit and story boards.

Board Chair Bonato said she received an invitation by Nancy Skinner to celebrate Women's "Right to Vote". She said it was a nice lunch. She mentioned that the Hospice Tree Lighting is on December 3 at 5:30 p.m. and if anyone wants to get a light in memory of someone they can do that with Hospice. Bonato said she received a letter from Ellen Stevahn thanking the Board for the award and recognition that she received for Friends of Rodgers Ranch. Bonato said she also attended the 50th Anniversary Dinner Gala and enjoyed the event. She said the "Light Up the Night" event will be on December 1, 2011 at Downtown Pleasant Hill.

STAFF ANNOUNCEMENTS

The General Manager made the following announcements:

- The Employee Holiday Party is on December 8 from 4 – 6pm at Diablo Lanes where the whole family can come and enjoy.
- There is a City Council Staff Report available in reference to the AT&T Cell Tower site.
- There will be an Emergency Operations Training with the City that Recreation Supervisor Tina Young and the General Manager will attend. Board Chair Bonato mentioned that CERT wants to have containers for emergencies for the District.
- Accounting Supervisor Mark Blair and Recreation Supervisor Tina Young attended a webinar on sustaining discipline.
- The Senior Holiday Luncheon is on December 20 at Hillcrest Church. If any Board Members would like to volunteer let Supervisor Kendra Luke know.

ADJOURNMENT

Board Chair Bonato adjourned the meeting at 11:00 p.m.

Robert B. Berggren, Clerk of the Board



Board of Directors Meeting Minutes
April 25, 2012
DRAFT

The April 25, 2012 Board Meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Vice Chair Glover at 6:03 p.m. in the Conference Room at the Administration Office.

PLEDGE OF ALLEGIANCE

Board Vice Chair Glover led the Pledge of Allegiance.

ROLL CALL

BOARD PRESENT: Bonato (Arrived at 6:15), Sterrett, Shepard, Glover

BOARD ABSENT: Donaghu

STAFF PRESENT: Berggren, Hunn, Luke, Lischeske, Miller, Young

PUBLIC COMMENT

No public comment.

TO CONSIDER NAMING OPPORTUNITY THAT HAS BEEN PURCHASED BY MARCIA RIBNER FOR THE SENIOR CENTER CAFÉ KITCHEN (ACTION)

The Board asked for a clarification on who Marcia Ribner is. She is making the \$5,000 contribution for the Senior Center Café Kitchen. In discussing this with Recreation Supervisor Kendra Luke, she indicated to the General Manager that Marcia Ribner's father was a member of the Senior Center and frequented the CC Café. Luke reported that Marcia Ribner did the naming opportunity in memory of her father.

Upon motion of Board Members Sterrett & Shepard, the Board approved the Naming Opportunity that has been purchased by Marcia Ribner for the Senior Center Café Kitchen.

TO CONSIDER THE FIRST AMENDMENT TO THE EASEMENT AGREEMENT WITH THE CITY OF PLEASANT HILL CONCERNING THE COMMUNITY CENTER (ACTION)

The City Council of Pleasant Hill approved this matter at their April 16th City Council Meeting. The amendment allows the District to place a sign and have the trash enclosure on City property. This amendment will allow the District to place the sign within the circular median in front of the Community Center and to place the trash enclosure in the existing pedestrian access easement. The District will also grant a second pedestrian access easement to the City, so that access to Frank Salfingere Park is kept open.

Upon motion of Board Members Shepard & Sterrett, the Board approved the First Amendment to the Easement Agreement with the City of Pleasant Hill Concerning the Community Center.

TO CONSIDER THE FIRST AMENDMENT TO THE LEASE AGREEMENT WITH THE CITY OF PLEASANT HILL CONCERNING THE COMMUNITY CENTER PROPERTY (ACTION)

The proposed first amendment for the lease agreement allows the District to place a sign on Frank Salfingere Park property on Taylor Boulevard. This will be on City property that the District maintains. The City Council of Pleasant Hill approved this at the April 16th City Council Meeting.

The General Manager attended the City Council meeting and stated that all went very smoothly with the City on both amendments. Legal Counsel Mark Cornelius stated that he appreciated the City's cooperation on these matters.

Upon motion of Board Members Shepard & Sterrett, the Board approved the First Amendment to the Lease Agreement with the City of Pleasant Hill Concerning the Community Center Property.

TO CONSIDER THE WORK TO BE COMPLETED BY CONTRA COSTA WATER DISTRICT FOR THE COMMUNITY CENTER (ACTION)

The General Manager reported that we received the Contra Costa Water District's proposal to complete the water related work at the Community Center. The proposal includes domestic water, power, and the new fire hydrant. The total estimated work by the Contra Costa Water District is \$119,678. The cost of the project is above the budget amount, but the General manger indicated that Project Manager Ron Johnson believes we have enough contingencies to cover the cost. The actual cost of the project, less our \$10,000 deposit is estimated, at \$109,678. It is felt by the General Manager and by Ron Johnson with CSI that the Water District tends to be pretty conservative with their project proposals.

Upon motion of Board Members Sterrett & Shepard, the Board approved the work to be completed by the Contra Costa Water District for the Community Center

REPORT ON THE SALE OF THE \$8 MILLION GENERAL OBLIGATION BONDS

The General Manager reported that on April 18, 2012 three firms bid for the District's bonds. The District received bids from Citigroup, Robert Baird, and Morgan Stanley. Citigroup ended up with the lowest bid providing an All-In Interest Cost of 4.35% which will result in the 2012/13 tax rate to be set below our \$29 limit. With this interest rate the District will be saving approximately \$400,000. The District is now on schedule to fund the projects on May 1st.

TO CONSIDER GOING OUT TO BID FOR THE SENIOR CENTER AND TEEN CENTER FURNITURE (ACTION)

Staff has worked with Attorney Mark Cornelius, Interior Decorator Bev Moris, and Project Manager Ron Johnson in the development of the furniture bid and specifications for the Teen Center and Senior Center. Due to the HEDCO grant for furniture, the Teen Center is in decent shape to purchase the needed furniture. However, the Senior Center has further fundraising to achieve so the bid package has been broken down by Supervisor Kendra Luke into priorities for the purchase of the furniture. The District would not be committing to the purchasing of the items, just going to bid for the pricing. There are two pricing packages: The Contract pricing includes proprietary manufactured items which have government-regulated pricing tiers allowing theses manufacturers to satisfy fair competition laws for public agency purchases. These are the packages from Haworth and SteelCase. The second pricing package is the Standard Package which is not regulated by the State and therefore includes a list of items for the District to put out to bid.

Shepard asked about dates for pricing. Hunn indicated that Moris told her that it is standard practice for the pricing to be good for 6 months.

Bonato asked how the District could justify the priority of the list when it is so short on the fundraising goals. Staff indicated that the bid specifications were set up with priority items and alternates.

Since there was division within the Board on this Agenda Item it will be tabled until all the Board members are in attendance to vote. Therefore no Action was taken at this time.

UPDATED REPORT ON FUNDRAISING PLANS

The General Manager and the Fundraising Consultant Marjorie Winkler met on two occasions to discuss other fundraising plans. The Board was presented with the most updated plan. Bonato was impressed by the work done by staff and Winkler to revisit this item. The plan was reviewed by the Board and Board member Bonato asked if there was a budget that went along with the plan. At this point, the General Manager reported that no budget has been established.

BOND UPDATES

- The General Manager reported that 11 Contractors have purchased the plans for the Community Center.
- The General Manager felt it was time to take another tour of the Senior and Teen Center. He will send the Board some possible dates.
- Plans for Pleasant Oaks Park are currently being worked on and will be brought to the board in June or July.

Vice Board Chair Glover started the regular board meeting at 7:15 p.m.

PUBLIC COMMENT

No Public Comment

EX-OFFICIO MEMBER GENESIS CASSIDY GAVE THE FOLLOWING REPORT:

- The Triathlon will be held this Sunday April 29th.
- At College Park High School we are getting ready for the end of the school year

CONSENT CALENDAR (ACTION)

- TO APPROVE BILLS TO BE PAID**
- TO APPROVE MINUTES OF MARCH 14, 2012 & APRIL 11, 2012**
- TO APPROVE RESOLUTION 2012-04-25A HONORING REVEREND SHEL WHITE'S RETIREMENT FROM ST. ANDREW'S PRESBYTERIAN CHURCH**

Upon motion of Board Members Bonato & Sterrett, the Board approved the Consent Calendar with changes to the March 14, 2012 & the April 11, 2012 Minutes

UPDATE & REPORT ON THE BLUES & BREWS FESTIVAL

The Blues and Brews Festival report was postponed two meetings ago in order for staff to provide additional information on the event and the plans. Supervisor Katrina Hunn presented the updated report to the Board. Chamber of Commerce President Matt Rinn was also present and discussed marketing strategies. Rinn stated the Chamber is very appreciative of the District's increased time

working on this event, since the Chamber is short staffed at the moment. This was taken into account when working out the new 90/10 split in revenue for the event.

Board member Bonato complimented Hunn on her presentation, and asked if the Board could get periodic reports on sponsorships as the event draws closer. The Board also thanked Matt Rinn and the Chamber for their continued involvement in the festival.

TO CONSIDER RESOLUTION 2012-04-25C APPROVING THE AMENDMENT TO THE CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM CONTRACT FOR THE 2% AT 60 PLAN (ACTION)

This was the final reading for the Public Employees Retirement System Contract.

Upon motion of Board Members Bonato & Sterrett, the Board approved Resolution 2012-04-25c the Amendment to the California Public Employees Retirement System Contract for the 2% at 60 Plan to be effective June 30, 2011.

TO CONSIDER RESOLUTION 2012-04-25B APPROVING PURCHASE OF DISTRICT TELEPHONE SYSTEM VIA REQUESTS FOR QUOTATIONS (ACTION)

Legal Counsel Mark Cornelius was present to discuss Resolution 2012-04-25b which would allow the District to secure proposals for the District wide telephone system. Cornelius explained that the purpose of the resolution would be to exempt the District from the standard bidding procedures for equipment as provided in the District Policy Handbook. The Handbook allows exceptions from bidding requirements in accordance with State law. Established principals state that competitive bidding is not applicable where it is practically impossible to obtain what is required and to observe competitive bidding. In the District's case there is a need to match existing equipment. With vendors commonly offering alternative systems and services from those requested by the buyer, while the District has specific needs for upgrades suitable to link existing and new facilities, it would be nearly impossible to develop specifications that would lead to bids that can be compared to determine a lowest responsive and responsible bidder. Cornelius recommended that the District should therefore go out with requests for quotations.

Upon motion of Board Members Bonato & Shepard, the Board approved Resolution 2012-04-25b approving the purchase of District telephone system via requests for quotations.

TO CONSIDER PROPOSAL TO PROVIDE 1972 ACT ASSESSMENT ENGINEERING SERVICES FOR VALLEY HIGH II, WOODSIDE HILLS I, & WOODSIDE HILLS III LANDSCAPING & LIGHTING DISTRICT (ACTION)

A the Land & Facility Development Committee meeting it was recommended that proceedings begin to combine Assessment District's Woodside Hill's I & III into one District and to consider raising Valley High II's annual assessment. Staff is recommending hiring Wildan Financial Services for this process. The fees of \$17,000 associated with this project would include the following scope of services:

- Reviewing Existing Assessment Methodology
- Preparing Engineer's Reports
- Prepare Resolutions
- Prepare Notices and Ballots
- Print and Mail Notices and Ballots
- Public Hearing and Ballot Tabulation

Upon motion of Board Members Bonato & Shepard, the Board accepted the recommendation to consider the proposal to provide 1972 Act Assessment Engineering Services for Valley High II, Woodside Hills I, & Woodside Hills III Landscaping & Lighting District.

REPORT ON CONTRA COSTA SPECIAL DISTRICTS ASSOCIATION QUARTERLY MEETING

Board members Sterrett and Glover attended the Contra Costa Special Districts Quarterly meeting on Monday April 16, 2012. Sterrett reported that Mike McGill won the vote for the Representative to the LAFCO Board. At the regular Special Districts Meeting there was a guest speaker who spoke on issues related to flood control matters in the Central District. Sterrett found the presentation technical but very interesting. The next Contra Costa Special Districts Association meeting will be July 16, 2012.

BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF

Bonato made the following announcements/questions:

- Questions have come up from the Fourth of July Commission as to the status of the park for the 4th of July festivities. The General Manager stated that everything should be available to them by that time.
- Question about the Bocce courts and the drainage situation. The General Manager said that plans are in the works for redesigning the courts after this current season. The cost estimates are approximately \$10,000-\$15,000 and will come out of next year's budget.
- Asked about the status of the new bus paint job, requested that Jessie be involved in looking at the paint color.
- Requested to set a Budget Meeting.
- Was very happy about the report on the Bond Sale. We should be ecstatic that we gave the voters what we promised.

Sterrett made the following announcements/questions:

- Got a request from Pleasant Hill Baseball Association for information for the District Board to be included in their yearbook. The General Manager had passed on this information to Tina Young to complete.
- The Star Quests 20th Anniversary show was held last weekend and was sold out both days. Since it was the 20th Anniversary many past performers and committee members attended. The District received acknowledgement as a sponsor of the event.
- Gave compliments on the new edition of the e-news.
- Totally agreed and supports making sure we receive positive press for the Bond sale.
- This Saturday, April 28th she will be attending the Alameda/Contra Costa County Park & Recreation Commissioners & Board Members workshop at Ambrose Recreation & Park District.

STAFF ANNOUNCEMENTS

The General Manager made the following announcements:

- The Special District's Legislative Days will be on May 16th & 17th.
- This Saturday, April 28th is the Literary Women Event which is sold out with 276 people registered.

ADJOURNMENT

Board Vice Chair Glover adjourned the meeting at 9:12 p.m.

Robert B. Berggren, Clerk of the Board