



MEMORANDUM

TO: Board of Directors
FROM: General Manager
DATE: April 30, 2013
RE: Agenda Item #4 – May 9, 2013 Board Meeting

PRESENTATION OF THE DECEMBER 31, 2012 BOND OVERSIGHT COMMITTEE REPORT BY CHAIR NORM VANHOLE

The Bond Oversight Committee is presenting their December 31, 2012 Report to the Board of Directors. The report is attached for your review.

Pleasant Hill Recreation & Park District (PHR&PD) Citizens Bond Oversight Committee For Measure E Projects

Semi-Annual Report as of December 31, 2012

Date Published: April 17, 2013

I. Introduction

This is the semi-annual report of the Citizens Bond Oversight Committee (BOC) for the period ending December 31, 2012. 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 July 1, 2012 and ending December 31, 2012.

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: Frank Gorham, Lisa Hagopian, Erin Hirst, Harold Jeffrey, Marie Simons, Norman Vanhole, and Leo Vardas.

BOC Sub Committees are as follows:

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

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 semi-annually 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 September 13, 2012 during this six month timeframe. The meeting on December 12, 2012 was rescheduled to January 17, 2013 due to the VIP Senior Center Open House originally planned for the same date. Minutes for the September 13, meeting has been approved and is attached for review.

At the meeting on September 13, 2012, the BOC approved the Semi-Annual Report for the period beginning January 1, 2012 through the end of June 30, 2012. Committee Chair Vanhole presented the report to the District Board on October 24, 2012.

The Semi-Annual Report for the period beginning July 1 through the end of December 31, 2012 is scheduled for review and approval at the BOC meeting on March 21, 2013.

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 #23 through #28 with McFadden Construction
2. Critical Solutions ten change orders #30 through #39
3. Harriman and Associates three change orders #32 through #34
4. Dahlin Group, Inc. five change orders #5 through #9
5. Page + Moris two change orders #4 and #5
6. Matriscope Engineering Labs, Inc. contract for the Teen and Senior Centers two change orders #2 and #3 and the Community Center contract change order #1.
7. DL Falk Community Center eight construction contract change orders #1 through #8.
8. Abey Arnold Associate change order #1
9. Aquatech Consultancy, Inc. two change orders #1 and #2
10. Bay Alarm Teen Center contract change order #1 and Senior Center contract change order #1.

There were a total of forty-two change orders, concerning ten firms processed for a six month period beginning July 1 and ending December 31, 2012. McFadden change order #24 was “no cost” but adjusted the final completion date of both the Teen and Senior Center projects to November 26, 2012.

In summary, for all five of the Measure E fund projects, (Teen Center \$3.57M, Senior Center \$10.05M, Community Center \$11.3M, Pleasant Oaks Park \$4.2M, Rehabilitation of Park Bathrooms \$0) there is budgeted an overall Measure E project budget fund

deficiency of <\$92,537>. (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 (CCO) utilizing bond funds; 3) ensure both construction contract expenditures and 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 subcommittee 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 subcommittee is also not responsible for ensuring progress payments are accurate in regard to the actual measured quantities, nor is this subcommittee responsible for identifying or selecting items to be deleted in order to fund extra work. These responsibilities are fulfilled by the PHR&PD and/or its representatives.

For the period of July through December 31, 2012, 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 July through December were reviewed by the Construction Subcommittee as follows:

The amounts for the Senior Center were \$564,722.24 for July, \$401,026.66 for August, \$921,690.46 for September, \$59,532.12 for October, \$156,132.03 for November and \$0.00 for December for a total of \$2,103,103.51. The amounts for the Teen Center were \$82,450.64 for July, \$224,975.41 for August, \$66,446.01 for September, \$402.50 for October, \$61,847.92 for November and \$0.00 for December for a total of \$436,122.48.

As of this reporting period, construction of both the Senior Center and Teen Center is complete and both buildings are now in operation. Over the next few months, the project will enter into the contract closeout and acceptance phase to ensure potential claims issues and related adjustments in compensation are properly accounted for and resolved.

All extra work and change orders for the Senior Center and Teen Center were funded through available contingencies and /or deleting items within the approved schedule of values.

On July 17, 2012, the District held a bid opening for the construction of the Community Center and DL Falk Construction of Hayward was named the apparent low bidder. On July 25, 2012, the contract was awarded to DL Falk Construction for the sum of \$8,222,500.00 and construction began shortly thereafter.

Construction of the Community Center is underway and the site excavation and pouring of the main building slab is complete. Framing has begun and will continue for several months followed by roofing. All extra work and contract change orders for the Community Center were funded through available contingencies.

For the period of July through December 31, 2012 the Construction Subcommittee reviewed five invoices as follows:

The amounts for the Community Center were \$251,949.89 for August, \$161,918.40 for September, \$349,391.80 for October, \$165,646.80 for November and \$183,210.40 for December for a total of \$1,112,117.29. *(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 semi-annually 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 six month period ending December 31, 2012, showed bond fund payments were \$4,888,007.85 and revenue (interest earned on unspent bond proceeds) was \$23,689.56. The cumulative Measure E expenditures since inception at December 31, 2012, for all projects were \$16,857,450.55.

In summary, selective tests of July through December 2012 invoices examined by the Audit Subcommittee were deemed appropriate for payment from Measure E bond funds.

Lastly, the Audit Subcommittee adjusted two amounts reported in its Semi-Annual Report for January to June 30, 2012. The total Measure E expenditures since the beginning of all bond work (last line page 1) should read \$11,969,442.70. Earned interest (on page 3, item D) should read "...on invested (unspent) bond funds was \$24,186.61 for the six months."

Including the above two noted adjustments, the Audit Subcommittee reported total expenditures and revenues (interest earned) for the fiscal year ending June 30, 2012 that agree with the District's external auditors' reports prepared on the basis of the District's financial statements including Measure E. *(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 September 13, 2012 BOC meeting minutes that is attached for review. In

addition, this Subcommittee prepared the Semi-Annual Report for the period of January through June 30, 2012 for presentation at the District board meeting on October 24, 2012.

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, 2012 was forwarded to all members of the BOC during the middle of January 2013. 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 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 FY 2011/2012 as \$9,925,657. This validation was noted within their Audit Subcommittee Report for the period of July through December 31, 2012.

VIII. Summary

The BOC is pleased to report the construction of the Senior Center and Teen Center (funded by Measure E) were completed during this reporting period and both facilities are serving the public. The BOC is also enthusiastic about the Community Center ground breaking and we look forward to its completion date estimated for the end of 2013. The Pleasant Oak Park improvements are planned to begin mid-year 2013.

The BOC understands some change order/ payment issues are pending before the construction contract closeout and acceptance phases of the Senior and Teen Centers will be completed. Also as of December 31, 2012 based on the information provided to the BOC, total budgeted expenses (incurred and forecasted) exceed available funds by <\$92,537> to complete all projects.

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 during this reporting period.

Lastly, the BOC congratulates the District Board, staff, consultants and all parties involved in the successful completion of the first two attractive buildings funded by Measure E.

Submitted By:

The Pleasant Hill Recreation & Park District Citizens Bond Oversight Committee

Attachments:

1. September 13, 2012 Meeting Minutes
2. Attachment A – Budget Subcommittee Report for July to December 31, 2012
3. Attachment B – Construction Subcommittee Report for July to December 31, 2012
4. Attachment C - Audit Subcommittee Report for July to December 31, 2012
5. Attachment C-1 - Measure E Expenditure Payments Spreadsheet through December 31, 2012.

Bond Oversight Committee Meeting Minutes September 13, 2012



**Pleasant Hill
Recreation & Park District**

People, Parks, and Programs Since 1951

The September 13, 2012 Bond Oversight Committee Meeting of the Pleasant Hill Recreation & Park District (PHR&PD) was called to order by Committee Chair Norman Vanhole at 6:09 p.m. in the Office of the General Manager at the Administration Office.

PLEDGE OF ALLEGIANCE

Committee Member Frank Gorham led the Pledge of Allegiance.

ROLL CALL

MEMBERS PRESENT: Gorham, Hagopian, Simons, and Vanhole

ABSENT: Hirst, Jeffrey, and Vardas

STAFF & BOARD PRESENT: Blair

PUBLIC COMMENT

There was no public comment.

TO APPROVE MINUTES OF JUN. 21, 2012. (ACTION)

Upon motion of Hagopian/Simons, the Committee approved the minutes of June 21, 2012.

SUB-COMMITTEE REPORTS.

Committee Chair Vanhole reported he had received a revised Audit Subcommittee Report from Member Jeffrey prior to the meeting. Vanhole put forth a question to the Committee on whether or not a special BOC meeting would be needed to finalize the BOC Semi-Annual Report for January 1, 2012 through June 30, 2012. There was a review of the revised Audit Subcommittee Report by the BOC members in attendance. Committee Member Simons commented the missing numbers within the Semi-Annual Report had been included in the revised Audit Subcommittee Report and it did not appear to be any new information that would impact the overall finding of the BOC Report. With this consideration, it was the consensus of the members in attendance to finalize the BOC Semi-Annual Report without the need to hold another special meeting. Accounting Supervisor Blair noted there was an outstanding issue related to a PRA change order that had not been received by District staff from CSI.

Member Gorham commented he had made a minor revision to his Construction Subcommittee Report after he received feedback from CSI. This minor revision pertained to Bocce Court expenses changed to be listed under the non-bond funded column. Committee Member Simons thanked him for pointing out the change and requested he forward an electronic copy of the revised Construction Subcommittee Report to her.

Committee Chair Vanhole stated the discussion seem to cover both agenda items #5 and #6 related to "Subcommittee Reports" and the "Review and Approval of the BOC Semi-Annual Report". Henceforth, Chair Vanhole requested a motion to approve the BOC Semi-Annual Report.

REVIEW AND APPROVE THE BOC SEMI-ANNUAL REPORT FOR JAN. 1-JUN 30, 2012. (ACTION)

Upon motion of Gorham/Hagopian, the Committee approved the final version of the BOC Semi-Annual Report for the period beginning January 1, 2012 through the end of June 30, 2012. It was the consensus of the BOC members to include the changes related to the revised Audit and Construction Subcommittee Reports as noted during the above discussion.

STAFF REPORT ON COMMUNITY CENTER STATUS.

Committee Chair Vanhole requested an update on the Community Center project status from staff. Accounting Supervisor Blair reported the project manager for the Community Center would not be the same project manager assigned to the Senior and Teen Center construction projects. Blair further reported the project manager name is Chris Schmidt and he would be preparing the written updates on the Community Center project construction. Blair referred the BOC to the handout prepared by Chris Schmidt on the status of the Community Center as of September, 2012. Committee Member Hagopian requested the date when this handout had been forwarded to the BOC. Accounting Supervisor Blair responded the handout was forwarded to the BOC members electronically last week along with the overwhelming Master Program Budget spreadsheet for all Measure E projects. Blair further explained the Master Program Budget spreadsheet included expenses encumbered and expended as compared to the current budget to-date and then asked if there were any questions. Committee Member Hagopian asked how often this spreadsheet was updated and Accounting Supervisor Blair responded he updated the encumbrances and expenses usually on a daily basis and CSI updated the budget numbers periodically every 4 to 6 weeks when needed.

Committee Member Gorham asked if there had been changes in the contract approach in regards to how invoice information, format and print size is received from the Community Center Construction contractor. Gorham further asked if the first schedule of values had been received by District staff. Accounting Supervisor Blair responded he would forward these questions to the new project manager.

Committee Member Gorham emphasized his concern that the Construction Center construction invoices be submitted in an improved readable format as compared to the McFadden's invoices.

Committee Member Hagopian asked for the completion date of the Community Center construction and if there had been progress on the Pleasant Oakes Park project. Accounting Supervisor Blair responded the Community Center construction completion is estimated for winter 2013 and the Pleasant Oaks Park improvement design work was in progress.

OLD BUSINESS

Committee Chair Vanhole asked if there were any "old business" items for discussion and no further comments were made by the members.

NEW BUSINESS

Committee Member Gorham requested copies of the contract payment clauses and schedule of values related to the Community Center from District staff.

After a brief discussion, it was confirmed by the BOC members the next BOC meeting would be scheduled for December 12, 2012.

ADJOURNMENT

Committee Chair Vanhole adjourned the meeting at 6:30 p.m.

Marie Simons, Committee Secretary

Pleasant Hill Recreation & Park District

Date: March 21, 2013
To: Bond Oversight Committee, Measure E Bond Program
From: Budget Subcommittee – Erin Hirst & Lisa Hagopian
Subject: Report for July to December 2012

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 forty-two change orders, involving ten firms processed for the second half of 2012.

Findings: There were six change orders issued for McFadden Construction. Change orders 23-28 were in regards to the Senior and Teen Center Building Projects. These changes resulted in a net contract addition of \$17,576, bringing the total contract amount to \$10,231,433. Project increases were due primarily to changes in the scope of work to the sites while reductions were due to changes in the scope of work as requested by the Board. Change Order 24 was “no cost” but adjusted the final completion date by 21 calendar days of both projects to November 26, 2012.

The contract with Critical Solutions, Inc. was increased by ten change orders (Nos. 30-39). These change orders are predominately related to additional construction management services for the Senior and Teen Centers, but included services for work on the Community Center and Pleasant Oaks Park, (Change orders 31, 33, 36 & 37). In summary these changes resulted in an increase of \$145,016. and a new contract total of \$2,075,683.

Three change orders (Nos. 32-34) were approved with Harriman AIA and Associated, increasing their contract amount by \$10,193.50, resulting in a new contract amount of \$1,057,005.50. Change orders 33 & 34 increased their contract duration by 92 and 66 calendar days respectively, with a new Agreement end date of January 31, 2013.

Dahlin Group’s contract was increased by five change order (Nos. 5-9) in the amount of \$90,500. These related to value engineering of the Community Center, plan check and review, and issuing additional documents due to unforeseen conditions. This increased their contract to \$1,096,405. Change order 9 increased the original Agreement by 125 calendar days resulting in a new completion date of October 31, 2013.

ATTACHMENT A

Page + Moris' contract was increased by two change orders (Nos. 4-5) in an amount of \$4,041.65 for an adjusted total contract amount of \$56,400.11. Both change orders were for work at the Teen and Senior Centers.

Matriscope Engineering Labs, Inc. contract for the Teen and Senior Centers was increased by two change orders (Nos. 2 & 3) in the amount of \$15,500 for additional special testing at Senior and Teen Centers and to resolve the vapor emission issues there. This increased their contract to \$65,485. Matriscope's contract for the Community Center project was increased by one change order (No. 1) in the amount of \$2,376 for additional special testing at that site. This increased the Community Center contract to \$31,698.

DL Falk's contract for construction of the Community Center was increased by eight change orders in an amount of \$92,780.36. Change orders 1 and 2 were "no cost" and simply modified some of the contract requirements related to retention held and labor and material bond. Change orders 3 and 4 added scope into the contract that was originally removed via Deductive Alternate related to masonry veneer in Rooms 103 & 131. The remaining change orders 5-8 relate to unforeseen conditions regarding demolition of the site and construction of the new building pad. These changes resulted in a new contract amount of \$8,315,280.36.

Abey Arnold Associate's contract was increased by one change order (No. 1) in the amount of \$8,020 for additional design meetings related to Pleasant Oak Park project. This resulted in an adjusted contract value of \$256,770.

Aquatech Consultancy, Inc.'s contract was adjusted by two change orders (Nos. 1-2) in the amount of \$8,421 for additional window and skylight water testing at the Senior Center. These changes resulted in an adjusted contract amount of \$13,271.

Bay Alarm has two contracts in place for work at the Teen and Senior Centers. The first contract was increased by one change order (No. 1) in the amount of \$222.81 for sales tax on equipment and an expanded scope of work regarding CCTV and burglar alarm systems installation. This change resulted in a new contract value of \$23,959.81. The second contract was increased by one change order (No. 1) in the amount of \$1,085.91 for sales tax on equipment and an expanded scope of work regarding installation of the fire alarm system. The new contract value is \$6,777.91.

Conclusion:

For the five Measure E Fund projects, (Teen Center \$3.57M, Senior Center \$10.05M, Community Center \$11.3M, Pleasant Oaks Park \$4.2M, Rehabilitation of Park Bathrooms \$0) there is a budgeted overall Measure E project budget fund deficiency of (\$92,537).

ATTACHEMENT-B

MEMORANDUM

Submitted: February 21st 2013

Last Revised: April 17th 2013

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

From: Francis G. Gorham

Subject: Construction Subcommittee Report Period Ending December 2013 For Senior Center/Teen Center & the Community Center

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 (CCOs) utilizing bond funds (3) ensure both construction contract expenditures and 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 not responsible for ensuring progress payments are accurate in regard to the actual measured quantities, nor is this committee responsible for identifying or selecting items to be deleted in order to fund extra work. These responsibilities are fulfilled by the District and/or its representatives.

Background Information:

The District's contract for the construction of the Senior Center (SC) and the Teen Center (TC) was awarded on June 6, 2011 and executed or approved on June 17, to McFadden Construction Inc. of Stockton. The contract was awarded for \$10,027,750.00. During this reporting period the Construction Bond Oversight Committee received a total of 6 combined invoices for the Senior Center and the Teen Center for review. Specifically, for this report covers the period of July 2012 to December 2012 for the TC and SC.

On July 17th 2012 the District held a bid opening for the construction of the Community Center (CC) and D.L. Falk Construction of Hayward was named the apparent low bidder. On July 25th the contract was awarded to D.L. Falk Construction for the sum of \$8,222,500.00 and construction began shortly thereafter. During this period the Committee received a total of 5 invoices for the Community Center for review.

Summary and Findings:

The Construction Sub-committee is satisfied with Contract Progress Payments made this period in accordance with the approved Schedule of Values for both the SC/TC and the Community Center (CC). The amounts paid adequately reflect industry standards and the prosecution and progress of work. There are no objections to the Contract Change Order payments made for each project and the sum total of Non-bond Funds used to date is \$150,000.00 for the Senior Center's CCO-1 Bocce Courts.

During this reporting period one clerical error was discovered on McFadden's Payment -14 (August) for \$552.25. This item was brought to the District's representatives who concurred that it was an apparent error that can be reconciled using retention funds.

As part of this reporting period Construction for the TC/SC was completed and this project is now clearing punch list items. This contract will soon enter the closeout and acceptance phase. The CCO summary below shows the segregation of funds between bond and non-bond funded changes and the total amount of changes for the TC/SC to date.

CCO No.	Funding Source	CCO Description	Value Paid
CCO 1	Non-Bond Funds	Bocce Courts	\$150,000.00
CCO 2 -12	Bond Funds	Deletions/ Additions to TC/SC	(\$-96,502.00)
CCO 14-15	Bond Funds	Deletions/ Additions to TC/SC	\$37,672.00
CCO 17 -26	Bond Funds	Deletions/ Additions to TC/SC	\$132,059.00
CCO 27 -28	Bond Funds	Deletions/Back charges for TC/SC	(\$19,546.00)
Total TC/SC Bond Funded CCOs			\$53,687.00
Total TC/SC Non Bond CCOs			\$150,000.00
Total TC/SC CCOs			\$203,683.00

TC/SC Condensed Payment Summary:
(July-September)

Facility	Original Bid	July Progress Pay ¹	August Progress Pay ¹	Sept Progress Pay ¹
SC Subtotal	\$7,219,753.55	\$564,722.24	\$401,026.66	\$921,690.46
TC Subtotal	\$2,780,246.45	\$82,450.64	\$224,975.41	\$66,446.01
SC/TC Subt	\$10,000,000.00	\$647,172.88	\$626,002.07	\$988,136.47
CCO/PPP		\$24,044.75	\$47,190.73	\$59,596.57
Misc/Adjust	\$27,750.00	\$0.00	\$4,594.46	\$0.00
Total	\$10,027,750.00	\$671,217.63	\$677,787.26	\$1,047,733.04
Total Payments July-September (w/o CCOs ¹)				\$2,261,311.42
Total CCOs for Period				\$130,832.05
Previous Quarter Payments (w/o CCOs ¹)				\$7,338,338.75
Total Schedule of Values Payment (w/o CCOs ¹)				\$9,599,650.17
Total Payments to date ¹ (Inc CCO Total)				\$9,829,615.63
CCO Total To date				\$197,621.00
CCO Summary Chart				
CCO-No	CCO Paid this Qtr	Description	BF=Bnd Fnds NBF=NonBnd (F)	CCOs Paid Date(end Sept)
CCO-1	\$49,278.91	Bocci Court	NBF	\$150,000.00
CCO-2& 7	\$0.00	Delete SOV Items	BF/(F)	-\$332,082.00
CCO-3to6	\$0.00	SC/TC Extra Wrk	BF	\$82,738.00
CCO-8	\$0.00	20 EW Changes	BF	\$45,035.00
CCO-9	\$1,061.00	4 Delete/reduce	BF	\$35,488.00
CCO-10	\$1,548.84	EW for roof	BF	\$41,974.00
CCO-11	\$2,604.00	Varies	BF	\$27,614.00
CCO-12	\$0.00	Varies	BF	\$2,731.00
CCO-14	\$13,125.00	Varies	BF	\$24,599.00
CCO-15	\$2,276.00	Varies	BF	\$13,073.00
CCO-17	\$2,508.20	Varies	BF	\$25,062.00
CCO-18	\$9,425.00	Varies	BF	\$27,230.00
CCO-20	\$24,127.00	Varies	BF	\$25,472.00
CCO-21	-\$730.00	Varies	BF	\$2,365.00
CCO-22	\$14,808.00	Varies	BF	\$14,808.00
CCO-23	\$11,514.00	Varies	BF	\$11,514.00
	\$131,545.95			\$197,621.00

TS/SC Condensed Payment Summary
(October-December)

Construction Subcommittee Report Period Ending 12/31/12

Facility	Original Bid	October Progress Pay ¹	November Progress Pay ¹	December Progress Pay ¹
SC Subtotal	\$7,219,753.55	\$59,532.12	\$156,132.03	\$0.00
TC Subtotal	\$2,780,246.45	\$402.50	\$61,847.92	\$0.00
SC/TC Subt	\$10,000,000.00	\$59,934.62	\$217,979.95	\$0.00
CCO/PPP	\$0.00	-\$1,207.00	-\$18,339.00	\$0.00
Misc/Adjust	\$27,750.00	\$0.00	-\$26,710.44	
Total	\$10,027,750.00	\$58,727.62	\$172,930.51	
Total SOV Payments October-November (w/o CCOs ¹)				\$277,914.57
Total CCOs this Period				-\$19,546.00
Total Previous SOV Payments w/o CCOs ¹				\$9,734,524.34
Total Payments to date ¹ (Inc CCO Total)				\$10,216,121.91
CCO Total To Date				\$203,683.00
CCO Summary Chart				
CCO-No	CCO Paid this Qtr	Description	BF=Bnd Fnds NBF=NonBnd	CCOs Paid TO Date
CCO-1	\$0.00	Bocci Court	NBF	\$150,000.00
CCO-2& 7	\$0.00	Delete SOV Items	BF	-\$332,082.00
CCO-3to6	\$0.00	SC/TC Extra Wrk	BF	\$82,738.00
CCO-8	\$0.00	20 EW Changes	BF	\$45,035.00
CCO-9	\$0.00	4 Delete/reduce	BF	\$35,488.00
CCO-10	\$0.00	EW for roof	BF	\$41,974.00
CCO-11	\$0.00	Varies	BF	\$27,614.00
CCO-12	\$0.00	TC Roofing Ch	BF	\$2,731.00
CCO-14	\$0.00	Var Adds/Del	BF	\$24,599.00
CCO-15	\$0.00	Var Adds/Del	BF	\$13,073.00
CCO-17	\$0.00	Add Signal	BF	\$25,062.00
CCO-18	\$0.00	Var Adds/Change	BF	\$27,230.00
CCO-20	\$0.00	Var Adds/Change	BF	\$25,472.00
CCO-21	\$0.00	Var Adds/Del	BF	\$2,365.00
CCO-22	\$0.00	Var Adds/Change	BF	\$14,808.00
CCO-23	\$0.00	Adds/change/Del	BF	\$11,514.00
CCO-25	\$0.00	Var Adds/Change	BF	\$12,100.00
CCO-26	\$0.00	Var Adds/Change	BF	\$13,508.00
CCO-27 to 28	-\$19,546.00	Delete/Backcharge	BF	-\$19,546.00
CCO Total	-\$19,546.00			\$203,683.00

CC Condensed Payment Summary
(August-October)

Construction Subcommittee Report Period Ending 12/31/12

Comm Center	Original Bid	August Progress Pay ¹	September Progress Pay ¹	October Progress Pay ¹
SOV Paymnt	\$8,222,500.00	\$251,949.89	\$161,918.40	\$349,391.80
Executed CCOs	\$0.00	\$0.00	\$7,875.00	\$7,328.00
Misc/Adjust	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$8,222,500.00	\$251,949.89	\$169,793.40	\$356,719.80
Total SOV Payments August to October (w/o CCOs ¹)				\$763,260.09
Total CCOs this Period				\$15,203.00
Total Previous Payments (w/o CCOs ¹)				\$0.00
Total Payments to date ¹ (Inc CCO Total)				\$778,463.09
CCO Total To Date				\$15,203.00
CCO Summary Chart				
CCO-No	CCO Paid this Qtr	Description	BF=Bnd Fnds NBF=NonBnd	CCOs Paid TO Date
CCO-5	\$7,875.00	Remove expose ftg	BF	\$7,875.00
CCO-9	\$6,381.00	Additional x & compaction	BF	\$6,381.00
CCO-16	\$947.00	Premium time	BF	\$947.00
CCO Total	\$15,203.00			\$15,203.00

CC Condensed Payment Summary
(November-December)

Construction Subcommittee Report Period Ending 12/31/12

Comm Center	Original Bid	November Progress Pay ¹	December Progress Pay ¹	January Progress Pay ¹
SOV Paymnt	\$8,222,500.00	\$165,646.80	\$183,210.40	\$0.00
Executed CCOs	\$0.00	\$0.00	\$22,364.36	\$0.00
Misc/Adjust	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$8,222,500.00	\$165,646.80	\$205,574.76	\$0.00
Total SOV Payments November to December (w/o CCOs ¹)				\$348,857.20
Total CCOs this November December Period				\$22,364.36
Total Previous SOV Payments (w/o CCOs ¹)				\$763,260.09
Total Payments to date ¹ (Inc CCO Total)				\$1,149,684.65
CCO Total To Date				\$37,567.36
CCO Summary Chart				
CCO-No	CCO Paid this Qtr	Description	BF=Bnd Fnds	CCOs Paid TO Date
CCO-4	\$0.00			\$0.00
CCO-5	\$0.00	Remove expose ftg	BF	\$7,875.00
CCO-7	\$2,000.00			\$2,000.00
CCO-8	\$4,674.99			\$4,674.99
CCO-9	\$0.00	Additional x &	BF	\$6,381.00
CCO-11	\$2,996.00			\$2,996.00
CCO-15	\$1,641.00			\$1,641.00
CCO-16	\$0.00	Premium time	BF	\$947.00
CCO-18	\$7,149.00			\$7,149.00
CCO-19	-\$617.00			-\$617.00
CCO-20	\$1,466.66			\$1,466.66
CCO-21	\$0.00			\$0.00
CCO-23	\$214.85			\$214.85
CCO-24	\$1,338.86			\$1,338.86
CCO-25	\$1,500.00			\$1,500.00
CCO-26	\$0.00	Hold to Jan		\$0.00
CCO-27	\$0.00	Hold to Jan		\$0.00
CCO-28	\$0.00	Hold to Jan		\$0.00
CCO Total	\$22,364.36			\$37,567.36

Conclusion:

As of this reporting period, construction of both the Senior Center and the Teen Center is basically complete and both buildings are now in operation. Over the next few months the project will enter into the contract closeout and acceptance phase to ensure potential claims issues and necessary adjustments in compensation are properly accounted for and resolved.

All Contract Change Orders related to the TC/SC were funded through available contingency funds and or by deleting work from the approved Schedule of Values. The total amount of Bond Funded Change Order work (increases) to date for the TC/SC is **\$53,687.00**. The total value of deleted work and or back charges is approximately **(\$351,794)**.

Construction of the Community Center (CC) is underway and site excavation and pouring of the main building slab is complete. Framing has begun and will continue for several months followed by roofing. All extra work and Contract Change Orders for the CC to date have been funded through available contingencies.

ATTACHMENT C
MEMORANDUM

February 26, 2013

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

Subject: BOC Audit Subcommittee Report of Monitoring Measure E Financial Activities July to December 2012

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 semi-annually 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 and enhanced a software application that analyzes the details recorded in the general ledger and produces listings that expedite tracing invoice payments to underlying documents each fiscal year quarter. The results of monitoring Measure E expenditures for two consecutive quarters are incorporated in the BOC semi-annual report to the District Board of Directors and made available to the general public.

Findings and Conclusions

- A. The Subcommittee's analysis of the District's general ledger record of Measure E expenditures for the period July to December 2012 showed the bond fund outlay was \$4,888,007.85 and revenue (interest earned on invested, i.e. unspent, bond proceeds) was \$ 23,689.56. **Measure E expenditures since the beginning of all bond project work until December 31, 2012 amounted to \$16,857,450.55.**

The Teen Center grand opening took place October 20, 2012. Final costs for the center are being determined. At December 31, 2012, total bond outlay for the Teen Center was \$3,764,164.01. The Senior Center grand opening was delayed until January 5, 2013. Final costs are also being determined. At December 31, 2012 total bond outlay for the Senior Center was \$9,573,061.62.

ATTACHMENT C

Construction of the Community Center continues. Total bond outlay at December 31, 2012 was \$3,313,502.03. Design and development work for the Pleasant Oaks Park project is proceeding. Total bond outlay at December 31, 2012 was \$206,722.89.

- B.** The Audit Subcommittee adjusted two amounts reported in its Semi-annual Report for January to June 30, 2012. The total Measure E expenditures since the beginning of all bond project work (last line of page 1) should read \$11,969,442.70. Earned interest (on page 3, item D.) should read "...on invested (unspent) bond funds was \$24,186.61 for the six months..." The Audit Subcommittee total Measure E expenditures and revenues (interest earned) for the fiscal year ending June 30, 2012 agree with the District's external auditors' reports prepared on the basis of the District's financial statements including Measure E.
- C.** The Audit Subcommittee conducted an interim examination of invoices paid from Measure E funds to determine that the payments were made according to bond Measure E. From late June to mid December 2012, 236 invoices were examined. Some invoices were considered valid bond fund payments after District staff provided additional information. A few invoices in the October to December 2012 time frame involve work temporarily paid from Measure E funds that will be later credited when rebilled to a bond project contractor. These invoices will be rechecked when the rebilled items are settled and recorded in the general ledger. All other invoices examined had information supporting the payment from Measure E funds.

The Subcommittee updated change order listings for each new or continuing Measure E contractor organization that had one or more approved changes during the contract term. The listings separate change orders where an organization has more than one contract with the District for Measure E projects. We asked District staff to look for an additional contract/change orders covering one contractor, Pacific General Engineering. The District staff supplied documents showing Measure E authorized dollars for the contractor exceeded accumulated payments recorded in the general ledger through December 2012. Total dollars authorized for selected contractor organizations are shown in Attachment C-1.

- D.** The Subcommittee's monitoring of bond Measure E revenues posted to the general ledger for the period July to December 2012 showed the amount was \$13,710.66 for July to September 2012 and \$9,978.90 for October to December 2012.

Submitted by BOC Audit Subcommittee

Leo Vardas and Harold Jeffrey

Attachment C-1

**Measure E Expenditure Payments To Contractor/Consultant Organizations
Serving The Bond Measure Construction Projects at December 31, 2012**

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE		
					Plsnt OaksPk	Sen Ctr	Teen Ctr					
							PAGE ONE					
A	[original group] Harriman & Associates	THIS LINE	<u>1,048,102.95</u>		<u>0.00</u>	<u>0.00</u>	<u>744,272.18</u>	<u>303,830.77</u>		Initial	808,203.00	Architectural design development & construction documentation for Meas. E Senior and Teen Centers [excludes non-bond funded C.O. 27]
	Harriman Kinyon Architects [Jan 12, 2012]											
	Fiscal Year 2009/2010		125,167.21				93,065.28	32,101.93		C.O. 1-26		
	Fiscal Year 2010/2011		655,668.44				463,082.95	192,585.49		& 28-34	<u>246,444.50</u>	
	Fiscal Year 2011/2012		227,834.22	0.00	0.00	154,549.29	73,284.93			Total	1,054,647.50	
	Fiscal Year 2012/2013		39,433.08	0.00	0.00	33,574.66	5,858.42					
	Jul-Sep 2012		21,206.71	0.00	0.00	15,348.29	5,858.42					
	Oct-Dec 2012		18,226.37	0.00	0.00	18,226.37	0.00					
	# 17595 Oct		2,501.66	0.00	0.00	2,501.66	0.00					
	# 17822 Dec-1		8,730.59	0.00	0.00	8,730.59	0.00					
	# 17883 Dec-2		6,994.12	0.00	0.00	6,994.12	0.00					
B	Critical Solutions, Inc.	THIS LINE	<u>1,646,542.33</u>	<u>454,301.85</u>	<u>29,994.39</u>	<u>847,497.87</u>	<u>314,748.22</u>		Initial	1,697,901.00	Meas. E project mangement, design phase & construction administration services [Non-Meas E work C.O. \$10K]	
	Fiscal Year 2009/2010		49,332.86	17,394.73	4,799.52	16,740.43	10,398.18					
	Fiscal Year 2010/2011		376,289.70	68,536.00	10,041.43	216,176.56	81,535.71					
	Fiscal Year 2011/2012		803,125.82	189,770.44	8,138.28	443,983.48	161,233.62		C.O. 1-21	<u>145,559.00</u>		
	Fiscal Year 2012/2013		417,793.95	178,600.68	7,015.16	170,597.40	61,580.71					
	Jul-Sep 2012		222,633.07	80,653.53	2,695.27	102,157.17	37,127.10		Subtotal	1,843,460.00		
	Oct-Dec 2012		195,160.88	97,947.15	4,319.89	68,440.23	24,453.61		C.O. 23-39	<u>222,223.00</u>		
	# 17681 Nov		64,099.77	34,434.53	1,286.83	20,898.64	7,479.77		C.O. 22			
	# 17810 Dec-1		57,483.76	28,281.70	567.74	21,074.01	7,560.31					
	# 17873 Dec-2		73,577.35	35,230.92	2,465.32	26,467.58	9,413.53		Total	2,065,683.00		
C	Dahlin Group	THIS LINE	<u>971,966.93</u>	<u>971,966.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Initial	996,300.00	Architectural design development & construction documentation for Meas. E Community Center	
	Fiscal Year 2009/2010		96,895.47	96,895.47	0.00	0.00	0.00		C.O. 9	<u>100,105.00</u>		
	Fiscal Year 2010/2011		163,794.30	163,794.30	0.00	0.00	0.00					
	Fiscal Year 2011/2012		576,092.08	576,092.08	0.00	0.00	0.00		Total	1,096,405.00		
	Fiscal Year 2012/2013		135,185.08	135,185.08	0.00	0.00	0.00					
	Jul-Sep 2012		100,228.19	100,228.19	0.00	0.00	0.00					
	Oct-Dec 2012		34,956.89	34,956.89	0.00	0.00	0.00					
	# 17622 Oct		17,890.49	17,890.49	0.00	0.00	0.00					
	# 17811 Dec		17,066.40	17,066.40	0.00	0.00	0.00					

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O. #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE TWO											
D	Jerry Haag	THIS LINE	<u>80,951.37</u>	<u>30,213.31</u>	<u>13,351.00</u>	<u>29,200.64</u>	<u>8,186.42</u>	a /	Initial	66,725.00	Geotechnical services for Meas. E Senior & Teen Center projects; also services for temporary relocation of selected Community Center activities to Winslow Center
	Fiscal Year 2009/2010		64,068.04	24,644.07	11,089.11	21,946.61	6,388.25		C.O. 5	13,801.50	
	Fiscal Year 2010/2011		16,883.33	5,569.24	2,261.89	7,254.03	1,798.17		Ltr auth	<u>1,142.50</u>	
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00		Total	81,669.00	
E	Mark Cornelius	THIS LINE	<u>91,098.00</u>	<u>34,145.40</u>	<u>6,829.23</u>	<u>35,985.87</u>	<u>14,137.50</u>	b /			Legal services related to Meas. E projects
	Fiscal Year 2009/2010		21,045.50	5,236.10	1,827.76	8,730.73	5,250.91				
	Fiscal Year 2010/2011		27,842.50	8,473.67	2,991.59	12,739.85	3,637.39				
	Fiscal Year 2011/2012		36,225.00	16,376.11	1,742.14	13,290.07	4,816.68				
	Fiscal Year 2012/2013		5,985.00	4,059.52	267.74	1,225.22	432.52				
	Jul-Sep 2012		3,395.00	2,050.07	113.16	903.44	328.33				
	Oct-Dec 2012		2,590.00	2,009.45	154.58	321.78	104.19				
	# 17621 Oct		1,557.50	1,011.95	154.58	286.78	104.19				
	# 17807 Dec-1		420.00	385.00	0.00	35.00	0.00				
	# 17807 Dec-2		612.50	612.50	0.00	0.00	0.00				
F	PRA	THIS LINE	<u>169,223.75</u>	<u>51,495.00</u>	<u>0.00</u>	<u>81,000.08</u>	<u>36,728.67</u>	c /			Geotechnical observations and testing services related to Meas. E projects
	Fiscal Year 2009/2010		18,526.93	7,526.93		6,875.00	4,125.00	SC TN	Initial	11,000.00	
	Fiscal Year 2010/2011		11,322.00	3,392.00		4,985.20	2,944.80		C.O. 2	<u>7,600.00</u>	
	Fiscal Year 2011/2012		113,199.82	18,981.07	0.00	69,238.88	24,979.87		Total	18,600.00	
	Fiscal Year 2012/2013		26,175.00	21,595.00	0.00	(99.00)	4,679.00				
	Jul-Sep 2012		18,140.00	14,090.00	0.00	4,050.00	0.00	CC	Initial	10,600.00	
	Oct-Dec 2012		8,035.00	7,505.00	0.00	(4,149.00)	4,679.00	c /	C.O. 1-5	<u>19,300.00</u>	
	# 17651 Oct		3,210.00	3,210.00	0.00	0.00	0.00		Total	29,900.00	
	# 17702 Nov-1		530.00	0.00	0.00	530.00	0.00				
	# 17772 Nov-2		1,640.00	1,640.00	0.00	0.00	0.00	all sites	Initial	60,000.00	
	# 17908 Dec-1		2,655.00	2,655.00	0.00	0.00	0.00		C.O. 2	<u>39,900.00</u>	
	Adjst to CSI amt Dec-2		0.00	0.00	0.00	(4,679.00)	4,679.00		Total	99,900.00	
									Initial	40,000.00	
								TOTAL ALL cntrcts		188,400.00	[See note c/, pg 17 regarding paymtns]

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O. #	Authorized Contract Dollars	WORK SCOPE	
					Plsnt OaksPk	Sen Ctr	Teen Ctr					
PAGE THREE												
G	TEECom	THIS LINE	<u>53,383.00</u>	<u>2,861.70</u>	<u>796.02</u>	<u>33,475.02</u>	<u>16,250.26</u>		Initial	77,700.00	Technology system design services for Meas. E projects	
	Fiscal Year 2009/2010								C.O. 1	<u>(2,129.14)</u>		
	Fiscal Year 2010/2011		51,296.98	4,406.85	642.96	26,784.44	19,462.73		Total	75,570.86		
	Fiscal Year 2011/2012		(250.72)	(1,545.15)	153.06	5,218.40	(4,077.03)					
	Fiscal Year 2012/2013		2,336.74	0.00	0.00	1,472.18	864.56					
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00					
	Oct-Dec 2012		2,336.74	0.00	0.00	1,472.18	864.56					
	# 17710 Nov-1		834.55			525.78	308.77					
	# 17779 Nov-2		667.64			420.62	247.02					
	# 17915 Dec		834.55			525.78	308.77					
H	Abey Arnold & Assoc	THIS LINE	<u>116,631.50</u>	<u>0.00</u>	<u>116,631.50</u>	<u>0.00</u>	<u>0.00</u>		e/ Vndr agrmt	2,100.00	Preliminary deveopment work	
	Fiscal Year 2009/2010		17,000.00			17,000.00			e/ Initial	248,750.00	Architectural design development & construction documentation for Meas. E Pleasant Oaks Park Added work: PH Plnng + ARC request	
	Fiscal Year 2010/2011		(14,900.00)			(14,900.00)			C.O. 1	<u>8,020.00</u>		
	Fiscal Year 2011/2012		37,977.00			37,977.00			Total	256,770.00		
	Fiscal Year 2012/2013		76,554.50	0.00	76,554.50	0.00	0.00					
	Jul-Sep 2012		51,458.50	0.00	51,458.50	0.00	0.00					
	Oct-Dec 2012		25,096.00	0.00	25,096.00	0.00	0.00					
	# 17717 Nov		25,096.00	0.00	25,096.00	0.00	0.00					
J	Paige-Moris	THIS LINE	<u>16,637.13</u>	<u>0.00</u>	<u>0.00</u>	<u>11,279.43</u>	<u>5,357.70</u>		Initial *	45,878.00		Design of Meas. E Senior & Teen Center building interiors (excludes services related to movable furniture and equipment)
	Fiscal Year 2009/2010								C.O. 5	<u>10,522.11</u>		
	Fiscal Year 2010/2011		15,207.68			10,235.98	4,971.70		Total	56,400.11		
	Fiscal Year 2011/2012		887.80			501.80	386.00					
	Fiscal Year 2012/2013		541.65	0.00	0.00	541.65	0.00					
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00					
	Oct-Dec 2012		541.65	0.00	0.00	541.65	0.00					
	# 17698 Nov		541.65			541.65						
									* Exclddg cntngcy			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE	
					Plsnt OaksPk	Sen Ctr	Teen Ctr					
PAGE FOUR												
K	PERM CO	THISLINE	<u>3,000.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>		Initial	3,000.00	Determine property corners and encroachments related to Meas. E Pleasant Oaks Park project	
	Fiscal Year 2009/2010		3,000.00		3,000.00							
	Fiscal Year 2010/2011		0.00	0.00	0.00	0.00	0.00					
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00					
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00					
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00					
L	Omni	THISLINE	<u>959.00</u>	<u>0.00</u>	<u>0.00</u>	<u>959.00</u>	<u>0.00</u>		f /			
	Fiscal Year 2009/2010											
	Fiscal Year 2010/2011		959.00			959.00						
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00					
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00					
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00					
M	Antai Solutions	THISLINE	<u>7,565.00</u>	<u>1,213.36</u>	<u>139.77</u>	<u>4,969.76</u>	<u>1,242.11</u>		f /			
	Fiscal Year 2009/2010											
	Fiscal Year 2010/2011		2,975.00	977.36	139.77	1,746.99	110.88					
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00					
	Fiscal Year 2012/2013		4,590.00	236.00	0.00	3,222.77	1,131.23					
	Jul-Sep 2012		590.00	236.00	0.00	289.00	65.00					
	Oct-Dec 2012		4,000.00	0.00	0.00	2,933.77	1,066.23					
	# 17606 Oct		4,000.00			2,933.77	1,066.23					
[NEW GROUP]												
N-1	RG Environmental	THISLINE	<u>12,070.00</u>	<u>5,773.71</u>	<u>0.00</u>	<u>4,630.64</u>	<u>1,665.65</u>		g /	Initial	11,450.00	Observation & inspection services for hazards abatement at 3 demolition sites
	Fiscal Year 2010/2011		11,450.00	5,100.00		4,600.00	1,750.00					Added work at Comm Ctr
	Fiscal Year 2011/2012		620.00	673.71		30.64	(84.35)		m /	C.O. 1	<u>620.00</u>	
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00					
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00		Total		12,070.00	

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE FIVE											
N-2	Millenium	THIS LINE	<u>7,750.00</u>	<u>2,150.00</u>	<u>1,700.00</u>	<u>2,000.00</u>	<u>1,900.00</u>	g/	Initial	9,650.00	Environmental site assessment services for all Meas. E projects
	Fiscal Year 2010/2011		7,750.00	2,150.00	1,700.00	2,000.00	1,900.00				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00				
N-3	Chandler Tree Removal	THIS LINE	<u>11,620.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,970.00</u>	<u>4,650.00</u>	f/			Meas. E site clearing (tree removal) services for Senior & Teen Center projects
	Fiscal Year 2010/2011		11,620.00	0.00	0.00	6,970.00	4,650.00				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00				
N-4	Hamilton Tree Service	THIS LINE	<u>17,449.00</u>	<u>6,499.00</u>	<u>10,950.00</u>	<u>0.00</u>	<u>0.00</u>	f/			Meas. E site clearing (tree removal) -- services for Community Center project
	Fiscal Year 2010/2011		3,499.00	3,499.00	0.00	0.00	0.00				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013		13,950.00	3,000.00	10,950.00	0.00	0.00				
	Jul-Sep 2012		3,000.00	3,000.00	0.00	0.00	0.00				services for Community Center project
	Oct-Dec 2012		10,950.00	0.00	10,950.00	0.00	0.00				services for Pleasant Oaks Park project
	# 17882 Dec		10,950.00	0.00	10,950.00	0.00	0.00				
N-5	Associated Right of Way	THIS LINE	<u>1,980.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,980.00</u>	<u>0.00</u>	g/	Initial	6,000.00	Real estate & right of way services related to Meas. E projects
	Fiscal Year 2010/2011		1,980.00	0.00	0.00	1,980.00	0.00				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00				
N-6	Janus Corp	THIS LINE	<u>40,555.00</u>	<u>16,618.18</u>	<u>0.00</u>	<u>22,356.65</u>	<u>1,580.17</u>	d/	Initial	33,435.00	Hazardous materials abatement services for Meas. E projects
	Fiscal Year 2010/2011		20,646.11	10,312.73	0.00	9,360.95	972.43		C.O. 1	<u>7,120.00</u>	
	Fiscal Year 2011/2012		19,908.89	6,305.45	0.00	12,995.70	607.74				
	Fiscal Year 2012/2013										
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00		Total	40,555.00	

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			 	Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE	
					Plnt OaksPk	Sen Ctr	Teen Ctr					
PAGE SIX												
N-7	Far West Sanitation	THISLINE	<u>7,547.06</u>		<u>0.00</u>	<u>0.00</u>	<u>5,535.36</u>	<u>2,011.70</u>	h /		Temporary restroom facilities at Pleasant Hill park during Teen Center construction	
	Fiscal Year 2010/2011											
	Fiscal Year 2011/2012		4,219.38		0.00	0.00	3,094.70	1,124.68				
	Fiscal Year 2012/2013		3,327.68		0.00	0.00	2,440.66	887.02				
	Jul-Sep 2012		2,949.07		0.00	0.00	2,162.97	786.10				
	Oct-Dec 2012		378.61		0.00	0.00	277.69	100.92				
	# 17353 Oct		378.61		0.00	0.00	277.69	100.92				
N-8	PARC Services, Inc.	THISLINE	<u>215,140.90</u>	<u>215,140.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	g /	Initial	216,000.00	Meas. E site clearing (demolition of existing Community Center) services
	Fiscal Year 2010/2011									C.O. 3	(859.00)	
	Fiscal Year 2011/2012		215,140.90	215,140.90	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013											
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00	0.00		Total	215,141.00	
N-9	Architectural Energy Corp	THISLINE	<u>15,534.41</u>	<u>9,000.00</u>	<u>0.00</u>	<u>6,534.41</u>	<u>0.00</u>	<u>0.00</u>	g /	Initial	32,000.00	CAL Green commissioning services for Meas. E project building systems
	Fiscal Year 2010/2011											
	Fiscal Year 2011/2012		15,534.41	9,000.00		6,534.41						
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00					
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00	0.00				
N-10	WRA Inc.	THISLINE	<u>14,499.63</u>	<u>5,979.67</u>	<u>0.00</u>	<u>6,591.98</u>	<u>1,927.98</u>	<u>0.00</u>	g /	**Initial	8,900.00	Arborist services during construction of Meas. E Senior & Teen Center projects [** Effctv 7/21/11]
	Fiscal Year 2010/2011											
	Fiscal Year 2011/2012		10,869.85	3,049.89	0.00	6,078.28	1,741.68					
	Fiscal Year 2012/2013		3,629.78	2,929.78	0.00	513.70	186.30					
	Jul-Sep 2012		2,358.50	1,658.50		513.70	186.30		n /	*Initial	5,850.00	Arborist services supporting Meas. E Community Center project
	Oct-Dec 2012		1,271.28	1,271.28	0.00	0.00	0.00			C.O. 1	<u>4,600.00</u>	Non-bond task \$125 is excluded from Meas. E authorized dollars
	# 17716 Nov		1,271.28	1,271.28	0.00	0.00	0.00					
										Total	10,450.00	
										TOTAL ALL cntrcts	19,350.00	

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE SEVEN											
N-11	Matriscope Enginrg Labs, Inc.	THIS LINE	<u>76,784.33</u>	<u>13,484.61</u>	<u>0.00</u>	<u>36,635.52</u>	<u>26,664.20</u>	g/	Initial	36,000.00	Special inspection materials testing services related to Meas. E Senior & Teen Center projects Additional special testing
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		49,144.92			26,366.12	22,778.80				
	Fiscal Year 2012/2013		27,639.41	13,484.61	0.00	10,269.40	3,885.40		C.O. 3	<u>29,485.00</u>	
									Total	65,485.00	
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		27,639.41	13,484.61	0.00	10,269.40	3,885.40		Initial	29,322.00	
	# 17637 Oct-1					7,297.40	3,205.40				
	# 17563 Oct-2			340.20					C.O. 1	<u>2,376.00</u>	
	# 17759 Nov-1			324.00					Total	31,698.00	
	# 17759 Nov-2			2,376.00							
	# 17828 Dec-1			810.00							
	# 17828 Dec-2			4,079.16		2,972.00	680.00		TOTAL ALL cntrcts	97,183.00	
	# 17828 Dec-3			5,555.25							
N-12	Mclnerey	THIS LINE	<u>93,362.71</u>	<u>7,262.25</u>	<u>0.00</u>	<u>85,570.01</u>	<u>530.45</u>	b/			Legal services related to Meas. E design and construction phases
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		57,261.96	2,812.50		54,143.01	306.45				
	Fiscal Year 2012/2013		36,100.75	4,449.75	0.00	31,427.00	224.00				
	Jul-Sep 2012		13,704.25	4,449.75	0.00	9,030.50	224.00				
	Oct-Dec 2012		22,396.50	0.00	0.00	22,396.50	0.00				
	# 17639 Oct		7,950.00	0.00		7,950.00	0.00				
	# 17761 Nov		5,784.00	0.00		5,784.00	0.00				
	# 17893 Dec		8,662.50	0.00		8,662.50	0.00				
N-13	Stone Tree & Lndscp	THIS LINE	<u>3,080.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,700.00</u>	<u>1,380.00</u>	f/			Tree preservation services for Meas. E Community Center project
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		3,080.00			1,700.00	1,380.00				
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012			0.00	0.00	0.00	0.00				
N-14	TRUCREW Inc.	THIS LINE	<u>16,625.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,625.00</u>	<u>0.00</u>	g/	Initial	20,000.00	Excavation work related to connecting new Sen Ctr to sewer main on Gregory
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		16,625.00			16,625.00					
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00				

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE EIGHT											
N-15	GNU Group	THISLINE	<u>12,842.19</u>	<u>5,048.73</u>	<u>0.00</u>	<u>4,984.69</u>	<u>2,808.77</u>				
	Fiscal Year 2010/2011							Plan	Initial	4,400.00	Planning and design of building signage required for all Meas. E projects (excludes District only signage)
	Fiscal Year 2011/2012		12,196.56	5,048.73		4,601.19	2,546.64				
	Fiscal Year 2012/2013		645.63	0.00	0.00	383.50	262.13				
	Jul-Sep 2012		397.31			236.00	161.31				
	Oct-Dec 2012		248.32			147.50	100.82	Desgn	Initial	<u>13,832.00</u>	
	# 17689 Nov		248.32			147.50	100.82				
								TOTAL	ALL cntrcts	18,232.00	
N-15A	Vomar [non-perform signage] Sep 2012 Bid bond refund	THISLINE	<u>(5,426.00)</u>			<u>(3,541.00)</u>	<u>(1,885.00)</u>				
N-16	W W Gregory	THISLINE	<u>1,045.00</u>	<u>1,045.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	f /			Right of way services related to Community Ctr proj
	Fiscal Year 2010/2011		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2011/2012		1,045.00	1,045.00							
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00				
N-17	Bellecci & Associates, Inc.	THISLINE	<u>5,660.83</u>	<u>2,600.83</u>	<u>0.00</u>	<u>3,060.00</u>	<u>0.00</u>	f /			Technical assistance for Meas E project
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012		2,600.83	2,600.83	0.00	0.00	0.00				
	Fiscal Year 2012/2013		3,060.00	0.00	0.00	3,060.00	0.00				
	Jul-Sep 2012		3,060.00	0.00	0.00	3,060.00	0.00				
	Oct-Dec 2012		0.00	0.00	0.00	0.00	0.00				
N-18	ICM	THISLINE	<u>23,476.24</u>	<u>0.00</u>	<u>0.00</u>	<u>23,476.24</u>	<u>0.00</u>	f /			Install SR Ctr kitchen equipment
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		23,476.24	0.00	0.00	23,476.24	0.00				
	Jul-Sep 2012		11,738.12	0.00	0.00	11,738.12	0.00				
	Oct-Dec 2012		11,738.12	0.00	0.00	11,738.12	0.00				
	## 7678 Oct		11,738.12			11,738.12					

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE NINE											
N-19	Milani & Associates	THISLINE	<u>3,786.00</u>	<u>3,786.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	f /			Survey & related eng. tasks Comm Ctr
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		3,786.00	3,786.00	0.00	0.00	0.00				
	Jul-Sep 2012		1,650.00	1,650.00	0.00	0.00	0.00				
	Oct-Dec 2012		2,136.00	2,136.00	0.00	0.00	0.00				
	# 17693 Nov-1		1,100.00	1,100.00							
	# 17693 Nov-2		1,036.00	1,036.00							
N-20	Pacific General Engineering	THISLINE	<u>92,991.13</u>	<u>0.00</u>	<u>0.00</u>	<u>53,637.73</u>	<u>39,353.40</u>	q/	Small Cntrts		Eight specific tasks Sr &/or Tn Ctrs for concrete paving, curbs & other work.
	Fiscal Year 2010/2011								1 - May	4,414.50	
	Fiscal Year 2011/2012								C.O. 1	1,248.50	
	Fiscal Year 2012/2013		92,991.13	0.00	0.00	53,637.73	39,353.40		1 - Sep	24,600.00	
	Jul-Sep 2012		33,053.00			26,263.00	6,790.00		3 - Oct	28,747.00	
	Oct-Dec 2012		59,938.13	0.00	0.00	27,374.73	32,563.40		1 - Nov	4,170.00	
	# 17644 Oct-1		17,341.00			3,000.00	14,341.00		2 - Dec	<u>22,283.14</u>	
	# 17644 Oct-2		8,616.00			8,616.00			Subtotal	85,463.14	
	Correct postg frm SC to TC		0.00			(16,600.00)	16,600.00		Three C.O.s		
	# 17898 Dec-1		15,156.00			15,156.00			Jan 2013	<u>13,879.09</u>	
	# 17898 Dec-2		4,170.00			4,170.00			TOTAL ALL cntrcts	99,342.23	
	# 17898 Dec-3		4,824.00			4,824.00					
	# 17898 Dec-4		4,354.00			4,354.00					
	# 17898 Dec-5		2,704.32			1,081.92	1,622.40				
	# 17898 Dec-6		2,772.81			2,772.81					
N-21	Anderson Carpets	THISLINE	<u>16,164.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,164.00</u>	<u>0.00</u>	p/			Floor covering SR Ctr multipurpose r n
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		16,164.00	0.00	0.00	16,164.00	0.00				
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		16,164.00	0.00	0.00	16,164.00	0.00				
	# 17605 Oct					16,164.00					

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O. #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE TEN											
N-22	Aquatech Consultancy Inc.	THIS LINE	<u>10,270.56</u>	<u>0.00</u>	<u>0.00</u>	<u>8,270.56</u>	<u>2,000.00</u>	p/	Initial	4,850.00	Water test services SR & TN Ctrs
	Fiscal Year 2010/2011								C.O. 2	<u>8,421.00</u>	
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		10,270.56	0.00	0.00	8,270.56	2,000.00		Total	13,271.00	
	Jul-Sep 2012			0.00	0.00	0.00	0.00				
	Oct-Dec 2012		10,270.56	0.00	0.00	8,270.56	2,000.00				
	# 17522 Oct		698.00			349.00	349.00				
	# 17665 Nov-1		2,770.56			2,770.56					
	# 17665 Nov-2		2,850.00			2,850.00					
	# 17665 Nov-3		3,952.00			2,301.00	1,651.00				
N-23	Bay Alarm	THIS LINE	<u>30,737.72</u>	<u>0.00</u>	<u>0.00</u>	<u>16,737.52</u>	<u>14,000.20</u>	p/	Initial	23,737.00	CCTV & alarm SR & TN Ctrs
	Fiscal Year 2010/2011								C.O. 1	<u>222.81</u>	Added equipmt incl sales tax
	Fiscal Year 2011/2012								Total	23,959.81	
	Fiscal Year 2012/2013		30,737.72	0.00	0.00	16,737.52	14,000.20				
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00		Initial	5,692.00	Required fire alarm SR & Tn Ctrs
	Oct-Dec 2012		30,737.72	0.00	0.00	16,737.52	14,000.20		C.O. 1	<u>1,085.91</u>	Added equipmt incl sales tax
	# 17526 Oct		14,000.20			14,000.20			Total	6,777.91	
	# 17726 Dec		16,737.52			16,737.52			TOTAL ALL cntrcts	30,737.72	
N-24	J & R Fence	THIS LINE	<u>6,745.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,471.00</u>	<u>2,274.00</u>	p/			
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		6,745.00	0.00	0.00	4,471.00	2,274.00				Temporary fence SR and TN Ctr
	Jul-Sep 2012		6,745.00			4,471.00	2,274.00				
	Oct-Dec 2012		0.00	0.00	0.00	0.00	0.00				

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE ELEVEN											
N-25	National Construction Rentals	THIS LINE	<u>3,120.52</u>	<u>0.00</u>	<u>0.00</u>	<u>3,120.52</u>	<u>0.00</u>	p/			Restore fence SR Ctr
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		3,120.52	0.00	0.00	3,120.52	0.00				
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		3,120.52	0.00	0.00	3,120.52	0.00				
	# 17643 Oct		3,120.52			3,120.52					
N-26	Parker Communications	THIS LINE	<u>24,663.94</u>	<u>9,948.48</u>	<u>0.00</u>	<u>12,021.08</u>	<u>2,694.38</u>	p/	Initial	20,726.00	Deposit & bal install phone system and equipment for Comm, SR and TN Ctr:
	Fiscal Year 2010/2011								Ltr change	<u>3,937.94</u>	Add applic sales tx & upgrades for Meas E portion
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		24,663.94	9,948.48	0.00	12,021.08	2,694.38		Total	24,663.94	
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		24,663.94	9,948.48	0.00	12,021.08	2,694.38				
	## 7757 Dec-1		12,331.97	4,974.24		6,010.54	1,347.19				
	# 17835 Dec-2		12,331.97	4,974.24		6,010.54	1,347.19				
N-27	PCCI	THIS LINE	<u>2,224.34</u>	<u>0.00</u>	<u>0.00</u>	<u>2,224.34</u>	<u>0.00</u>	f/			Support services to legal team
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		2,224.34	0.00	0.00	2,224.34	0.00				
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		2,224.34	0.00	0.00	2,224.34	0.00				
	# 17645 Oct		2,224.34			2,224.34					
N-28	R-Computer	THIS LINE	<u>1,128.78</u>	<u>424.26</u>	<u>0.00</u>	<u>567.52</u>	<u>137.00</u>	p/			Computer for security & HVAC systems in Meas. E project buildings
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		1,128.78	424.26	0.00	567.52	137.00				
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		1,128.78	424.26	0.00	567.52	137.00				
	# 17578 Oct		938.26	424.26		377.00	137.00				
	# 17844 Dec		190.52			190.52					

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr				
PAGE TWELVE											
N-29	Spinitar [Prsrtn Products, Inc.]	THISLINE	<u>73,421.15</u>	<u>0.00</u>	<u>0.00</u>	<u>50,172.49</u>	<u>23,248.66</u>	p/	Initial	124,719.90	Audio-video equipment & installation for SR and TN Ctrs-- [INCLUDES NON MEAS. E AUTHRZD DOLLARS]
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		73,421.15	0.00	0.00	50,172.49	23,248.66				
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		73,421.15	0.00	0.00	50,172.49	23,248.66				
	# 17656 Oct		20,434.45			1,219.45	19,215.00				
	# 17707 Nov		34,344.64				34,344.64				
	# 17913 Dec		18,642.06			14,608.40	4,033.66				
	Correct postg frm TC to SC		0.00			34,344.64	(34,344.64)				
N-30	Subtronic Corp	THISLINE	<u>1,660.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,660.00</u>	<u>0.00</u>	p/			
	Fiscal Year 2010/2011										
	Fiscal Year 2011/2012										
	Fiscal Year 2012/2013		1,660.00	0.00	0.00	1,660.00	0.00				
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00				
	Oct-Dec 2012		1,660.00	0.00	0.00	1,660.00	0.00				
	# 17709 Nov					1,660.00					
<u>OTHER ACTIVITIES</u>											
P	Small Payments under \$250	THISLINE	<u>19,070.35</u>	<u>5,388.46</u>	<u>562.08</u>	<u>7,794.50</u>	<u>5,325.31</u>				
	Fiscal Year 2009/2010		901.76	127.33	48.50	472.78	253.15				
	Fiscal Year 2010/2011		5,705.04	1,744.66	58.32	2,515.12	1,386.94				
	Fiscal Year 2011/2012		10,764.17	2,836.80	73.33	4,252.01	3,602.03				
	Fiscal Year 2012/2013		1,699.38	679.67	381.93	554.59	83.19				
	Jul-Sep 2012		806.35	294.19	189.82	322.34	0.00				
	Oct-Dec 2012		893.03	385.48	192.11	232.25	83.19				
	#17523, 547,553 Oct		698.42	362.76	49.61	211.47	74.58				
	#17666, 743, #7742 Nov		77.05	5.40	63.04	0.00	8.61				
	#17790, 814, [] Dec		117.56	17.32	79.46	20.78	0.00				

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr			
PAGE THIRTEEN										
Q-- PYMTS/FEES \$250 OR MORE										
Q-1	General	THIS LINE	<u>90,900.99</u>	<u>52,022.98</u>	<u>547.22</u>	<u>30,232.64</u>	<u>8,098.15</u>			
	Fiscal Year 2009/2010		900.00	300.00		300.00	300.00			
	Fiscal Year 2010/2011		22,585.54	4,627.60	47.22	15,661.73	2,248.99			
	Fiscal Year 2011/2012		44,234.89	32,992.49		8,467.16	2,775.24			
	Fiscal Year 2012/2013		23,180.56	14,102.89	500.00	5,803.75	2,773.92			
	Jul-Sep 2012		13,088.96	7,817.32	500.00	4,451.66	319.98			
	Oct-Dec 2012		10,091.60	6,285.57	0.00	1,352.09	2,453.94			
	#17607 Oct-1		682.20			500.35	181.85			
	#17524 Oct-2		462.66			462.66				
	#17580 Oct-3		1,783.25				1,783.25			
	#17557, [] Oct-4		6,774.41	6,285.57			488.84			
	##7758 Dec-1		59.89			59.89				
	#17846 Dec-2		329.19			329.19				
Q-2	City PH	THIS LINE	<u>141,650.00</u>	<u>60,201.94</u>	<u>20,791.49</u>	<u>46,856.62</u>	<u>13,799.95</u>			
	Fiscal Year 2009/2010		50,000.00	19,201.52	9,315.59	17,300.38	4,182.51			
	Fiscal Year 2010/2011		31,450.00	11,472.00	4,659.00	11,236.49	4,082.51			
	Fiscal Year 2010/2011--Eq		12,200.00	12,200.00						
	Fiscal Year 2011/2012		30,000.00	11,472.00	4,659.00	10,173.00	3,696.00			
	Fiscal Year 2012/2013		18,000.00	5,856.42	2,157.90	8,146.75	1,838.93			
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00			
	Oct-Dec 2012		18,000.00	5,856.42	2,157.90	8,146.75	1,838.93			
	## 7710 Oct		3,000.00			3,000.00				
	# 17838 Dec		15,000.00	5,856.42	2,157.90	5,146.75	1,838.93			
Q-3	Contra Costa County	THIS LINE	<u>19,884.20</u>	<u>8,334.00</u>	<u>0.00</u>	<u>6,500.45</u>	<u>5,049.75</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		8,741.50			4,308.25	4,433.25			
	Fiscal Year 2011/2012		8,106.20	5,914.00		2,192.20				
	Fiscal Year 2012/2013		3,036.50	2,420.00	0.00	0.00	616.50			
	Jul-Sep 2012		1,532.00	1,532.00	0.00	0.00	0.00			
	Oct-Dec 2012		1,504.50	888.00	0.00	0.00	616.50			
	## 7703 Oct		888.00	888.00						
	## 7735 Nov-1		345.50				345.50			
	# 17675 Nov-2		271.00				271.00			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plnt OaksPk	Sen Ctr	Teen Ctr			
PAGE FOURTEEN										
Q-4	CA EPA & Water Res. Bd	THIS LINE	<u>1,087.50</u>	<u>200.00</u>	<u>0.00</u>	<u>652.50</u>	<u>235.00</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		375.00			275.00	100.00			
	Fiscal Year 2011/2012		512.50			377.50	135.00			
	Fiscal Year 2012/2013		200.00	200.00	0.00	0.00	0.00			
	Jul-Sep 2012		200.00	200.00	0.00	0.00	0.00			
	Oct-Dec 2012		0.00	0.00	0.00	0.00	0.00			
Q-5	Central San	THIS LINE	<u>68,851.55</u>	<u>2,789.00</u>	<u>0.00</u>	<u>54,175.67</u>	<u>11,886.88</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		69,062.55			57,175.67	11,886.88			
	Fiscal Year 2011/2012		(2,550.00)	450.00		(3,000.00)				
	Fiscal Year 2012/2013		2,339.00	2,339.00	0.00	0.00	0.00			
	Jul-Sep 2012		2,339.00	2,339.00	0.00	0.00	0.00			
	Oct-Dec 2012		0.00	0.00	0.00	0.00	0.00			
Q-6	Fire Districts	THIS LINE	<u>8,456.98</u>	<u>3,119.30</u>	<u>0.00</u>	<u>3,161.09</u>	<u>2,176.59</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		5,122.68			2,946.09	2,176.59			
	Fiscal Year 2011/2012		3,119.30	3,119.30						
	Fiscal Year 2012/2013		215.00	0.00	0.00	215.00	0.00			
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00			
	Oct-Dec 2012		215.00	0.00	0.00	215.00	0.00			
	# 17615 Oct		215.00			215.00				
Q-7	Flood Cntrl	THIS LINE	<u>14,500.00</u>	<u>4,500.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		10,000.00			10,000.00				
	Fiscal Year 2011/2012		4,500.00	4,500.00						
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00			
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr			
PAGE FIFTEEN										
Q-8	Contra Costa Water	THIS LINE	<u>304,845.62</u>	<u>119,679.00</u>	<u>0.00</u>	<u>135,646.43</u>	<u>49,520.19</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		10,000.00			7,334.43	2,665.57			
	Fiscal Year 2011/2012		296,794.00	119,679.00		129,903.71	47,211.29			
	Fiscal Year 2012/2013		(1,948.38)	0.00	0.00	(1,591.71)	(356.67)			
	Jul-Sep 2012		(1,948.38)	0.00	0.00	(1,591.71)	(356.67)			
	Oct-Dec 2012		0.00	0.00	0.00	0.00	0.00			
Q-9	Pacific Gas & Elec.	THIS LINE	<u>40,466.00</u>	<u>30,266.00</u>	<u>200.00</u>	<u>7,334.43</u>	<u>2,665.57</u>			
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		10,000.00			7,334.43	2,665.57			
	Fiscal Year 2011/2012		30,266.00	30,266.00						
	Fiscal Year 2012/2013		200.00	0.00	200.00	0.00	0.00			
	Jul-Sep 2012		0.00	0.00	0.00	0.00	0.00			
	Oct-Dec 2012		200.00	0.00	200.00	0.00	0.00			
	# 17700 Nov		200.00		200.00					
	MEMO TOTAL ALL "Q"	THIS LINE	<u>690,642.84</u>	<u>281,112.22</u>	<u>21,538.71</u>	<u>294,559.83</u>	<u>93,432.08</u>			
	Fiscal Year 2009/2010		50,900.00	19,501.52	9,315.59	17,600.38	4,482.51			
	Fiscal Year 2010/2011		179,537.27	28,299.60	4,706.22	116,272.09	30,259.36			
	Fiscal Year 2011/2012		414,982.89	208,392.79	4,659.00	148,113.57	53,817.53			
	Fiscal Year 2012/2013		45,222.68	24,918.31	2,857.90	12,573.79	4,872.68			
R	Relocating costs except ADP	THIS LINE	<u>18,159.42</u>	<u>6,982.70</u>	<u>0.00</u>	<u>11,176.72</u>	<u>0.00</u>			Temporary property storage costs pending completion of Senior & Community Center projects
	Fiscal Year 2009/2010									
	Fiscal Year 2010/2011		9,971.65	2,145.65		7,826.00				
	Fiscal Year 2011/2012		4,947.49	3,095.79		1,851.70				
	Fiscal Year 2012/2013		3,240.28	1,741.26	0.00	1,499.02	0.00			
	Jul-Sep 2012		1,849.74	1,210.84	0.00	638.90	0.00			
	Oct-Dec 2012		1,390.54	530.42	0.00	860.12	0.00			
	#17592 Oct-1		376.00	0.00	0.00	376.00	0.00			
	#17566 Oct-2		75.78	0.00	0.00	75.78	0.00			
	#17641 Oct-3		303.10	303.10	0.00	0.00	0.00			
	#17600 Oct-4		376.00	0.00	0.00	376.00	0.00			
	VOID #17600 Nov-1		(376.00)	0.00	0.00	(376.00)	0.00			
	#17762 Nov-2		303.10	227.32	0.00	75.78	0.00			
	#17830 Dec-1		151.56	0.00	0.00	151.56	0.00			
	## 7795 Dec-2		13.00	0.00	0.00	13.00	0.00			
	#17852 Dec-3		168.00	0.00	0.00	168.00	0.00			

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	Name	General Ledger Expenditures	Accum.	Total	Measure E Expenditures by Project				Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
			Dollars Paid	Dollars Paid	Comm Ctr	Plsnt OaksPk	Sen Ctr				

PAGE SIXTEEN

S	M. Wojcik- Relocating ADP	THIS LINE	<u>32,361.99</u>	<u>19,394.64</u>	<u>360.50</u>	<u>11,653.99</u>	<u>952.86</u>	j /			
	Fiscal Year 2009/2010										
	Fiscal Year 2010/2011		32,361.99	19,394.64	360.50	11,653.99	952.86				
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00				
T	Trench to SC- eq rent/mtls	THIS LINE	<u>5,088.15</u>	<u>0.00</u>	<u>0.00</u>	<u>5,088.15</u>	<u>0.00</u>				
	Fiscal Year 2009/2010										
	Fiscal Year 2010/2011		5,088.15			5,088.15					
	Fiscal Year 2011/2012		0.00	0.00	0.00	0.00	0.00				
	Fiscal Year 2012/2013		0.00	0.00	0.00	0.00	0.00				
	Jul-Dec 2012		0.00	0.00	0.00	0.00	0.00				
[CONSTRUCTION]											
U	McFadden Construction	THIS LINE	<u>8,906,515.96</u>	<u>0.00</u>	<u>0.00</u>	<u>6,352,842.77</u>	<u>2,553,673.19</u>		Initial w/o CO 1	10,027,750.00	Lump-sum cost construction of Meas. E Senior & Teen Center projects. Work began July 2011.
	Fiscal Year 2010/2011								C.O. 2-7	(249,344.00)	
	Fiscal Year 2011/2012		6,561,402.48	0.00	0.00	4,444,698.10	2,116,704.38		C.O. 8-22	285,451.00	
	Fiscal Year 2012/2013		2,345,113.48	0.00	0.00	1,908,144.67	436,968.81		C.O. 23-28	<u>17,576.00</u>	
	Jul-Sep 2012		2,105,171.76	0.00	0.00	1,761,194.10	343,977.66	k/	Total	10,081,433.00	
	Oct-Dec 2012		239,941.72	0.00	0.00	146,950.57	92,991.15		With CO1	<u>150,000.00</u>	
	#17638 Oct		58,727.62	0.00	0.00	52,957.12	5,770.50				
	#17760 Dec-1		172,930.51	0.00	0.00	85,709.86	87,220.65		Total	10,231,433.00	
	Correct Meas. E pd by othr fund		8,283.59	0.00	0.00	8,283.59	0.00				

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr			
[CONSTRUCTION] cont. PAGE SEVENTEEN										
U-1	Bank of Sacramento Escrow 10% Fiscal Year 2010/2011	THISLINE	991,356.79	0.00	0.00	0.00	706,960.80	284,395.99		Senior & Teen Center construction contract requires ten percent be withheld from approved and paid construction invoices and remitted to an Escrow holder.
	Fiscal Year 2011/2012		730,221.04				494,329.04	235,892.00		
	Fiscal Year 2012/2013		261,135.75	0.00	0.00	0.00	212,631.76	48,503.99		
	Jul-Sep 2012		233,963.27	0.00	0.00	0.00	196,514.90	37,448.37		
	Oct-Dec 2012		27,172.48	0.00	0.00	0.00	16,116.86	11,055.62		
	#17610 Oct		6,525.29	0.00	0.00	0.00	5,884.12	641.17		
	#17725 Dec		20,647.19	0.00	0.00	0.00	10,232.74	10,414.45		
	MEMO Total McFadden & Escrow		9,897,872.75	0.00	0.00	0.00	7,059,803.57	2,838,069.18		
	Fiscal Year 2011/2012		7,291,623.52	0.00	0.00	0.00	4,939,027.14	2,352,596.38		
	Jul-Sep 2012 {FY 2013}		2,339,135.03				1,957,709.00	381,426.03		
	Oct-Dec 2012 {FY 2013}		267,114.20				163,067.43	104,046.77		
V	D L Falk Construction, Inc. Fiscal Year 2010/2011	THISLINE	1,092,200.42	1,092,200.42	0.00	0.00	0.00	0.00	Initial	Lump-sum cost construction of Meas. E Community Center Project. Agreement dated 7/26/12. Work commenced August 2012
	Fiscal Year 2011/2012								C.O. 1-8	
	Fiscal Year 2012/2013		1,092,200.42	1,092,200.42	0.00	0.00	0.00	0.00	Total	
	Jul-Sep 2012		400,656.13	400,656.13	0.00	0.00	0.00	0.00		
	Oct-Dec 2012		691,544.29	691,544.29	0.00	0.00	0.00	0.00		
	#17594 Oct		338,883.81	338,883.81	0.00	0.00	0.00	0.00		
	#17742 Nov		157,364.46	157,364.46	0.00	0.00	0.00	0.00		
	#17876 Dec		195,296.02	195,296.02	0.00	0.00	0.00	0.00		
	MEMO Total D L Falk & Escrow		1,149,684.65	1,149,684.65	0.00	0.00	0.00	0.00		
	Fiscal Year 2010/2011									
	Fiscal Year 2011/2012									
	Fiscal Year 2012/2013		57,484.23	57,484.23	0.00	0.00	0.00	0.00		
	Jul-Sep 2012		21,087.16	21,087.16	0.00	0.00	0.00	0.00		
	Oct-Dec 2012		36,397.07	36,397.07	0.00	0.00	0.00	0.00		
	#17593 Oct-1		17,835.99	17,835.99	0.00	0.00	0.00	0.00		
	#17599 Oct-2		17,835.99	17,835.99	0.00	0.00	0.00	0.00		
	VOID #17599 Nov-1		(17,835.99)	(17,835.99)	0.00	0.00	0.00	0.00		
	#17730 Nov-2		8,282.34	8,282.34	0.00	0.00	0.00	0.00		
	#17861 Dec		10,278.74	10,278.74	0.00	0.00	0.00	0.00		
PAGE EIGHTEEN										

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS**

At December 31, 2012

Key	General Ledger Name Expenditures	Accum. Dollars Paid	Total Dollars Paid	Comm Ctr	Measure E Expenditures by Project			Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
					Plsnt OaksPk	Sen Ctr	Teen Ctr			
	Jul-Sep 2012 {FY 2013}		421,743.29	421,743.29	0.00	0.00	0.00			
	Oct-Dec 2012 {FY 2013}		727,941.36	727,941.36	0.00	0.00	0.00			
W	[reserved Pleasant Oaks Park]		0.00							Initial design work for Pleasant Oaks Park Project began in May 2012.
	General Ledger Adjustments									
	FY 2009/2010-- Reallocate		0.00	(19.81)	869.69	188.75	(1,038.63)			
	TOTAL ALL "Key" Orgztns THIS LINE		16,857,450.55	3,313,502.03	206,722.89	9,573,061.62	3,764,164.01			
	Fiscal Year 2009/2010		446,837.77	171,306.34	47,950.17	165,619.96	61,961.30			
	Fiscal Year 2010/2011		1,596,948.14	327,795.70	8,002.68	912,231.30	348,918.46			
	Fiscal Year 2011/2012		9,925,656.79	1,259,676.94	52,742.81	5,912,195.39	2,701,041.65			
	Fiscal Year 2012/2013		4,888,007.85	1,554,723.05	98,027.23	2,583,014.97	652,242.60			
	Measure E Expenditures									
	<u>July to September 2012</u>									
	Listed Analysis Above [pgs 1-18]		3,269,626.71	643,152.68	54,956.75	2,138,212.38	433,304.90			
	Recorded in General Ledger		<u>3,269,626.71</u>	<u>643,152.68</u>	<u>54,956.75</u>	<u>2,138,212.38</u>	<u>433,304.90</u>			
	Differences		0.00	0.00	0.00	0.00	0.00			
	<u>October to December 2012</u>									
	Listed Analysis Above [pgs 1-18]		1,618,381.14	911,570.37	43,070.48	444,802.59	218,937.70			
	Recorded in General Ledger		1,618,381.14	911,570.37	43,070.48	444,802.59	218,937.70			
	Differences		0.00	0.00	0.00	0.00	0.00			

COMMENT

Measure E Expenditures per
Independent Accountant's Report
for FY 2009/2010 is \$ 446,838.
for FY 2010/2011 is \$1,596,948.
for FY 2011/2012 is \$9,925,657.

**MEASURE E EXPENDITURE PAYMENTS TO
CONTRACTOR/CONSULTANT ORGANIZATIONS
SERVING THE BOND MEASURE CONSTRUCTION PROJECTS
At December 31, 2012**

Key	Name	General Ledger Expenditures	Accum.	Total	Measure E Expenditures by Project			Initial & Added Amt thru C.O #	Authorized Contract Dollars	WORK SCOPE
			Dollars Paid	Dollars Paid	Plsnt OaksPk	Sen Ctr	Teen Ctr			

PAGE NINETEEN

Notes

- a/ Contractor Haag had other non-Measure E work for District (\$547.67) discovered after the close of FY 2009/2010 that was corrected (removed from Measure E expenditures) in the following fiscal year general ledger. Authorized contract dollars excludes non-Measure E work. Haag's original Measure E contract work scope of \$66,725 plus approved change orders #1, 2 & 3 for \$7,000 and a District letter approval of \$2,500 (C.O.#4) for a total of \$76,225 has previously been identified. An additional District letter approval in Aug 2010 (C.O.#5) increased the work scope by \$6,368. The letter approval included two Measure E tasks (\$4301.50 & \$1142.50- total \$5,444) related to traffic studies required for relocating pre-school programs temporarily to the Winslow Center from the Community Center.
- b/ Legal adviser work is arranged as needed on a continuing basis at an agreed rate per hour [including N-12].
- c/ District has separate agreements for the Senior/Teen Center projects and for the Community Center project and a new contract scope for all three projects effective June 23, 2011. Payments to PRA from Measure E funds have slightly exceeded authorized amounts in prior periods and \$303.18 in the Jan to Mar 2012 period. Bond Oversight Committee [BOC] members met with District staff and its Contractor Management organization in April 2012 to understand the controls in place to prevent paying invoices before funds have been approved and only then to record the transaction in the general ledger accounts established for Measure E expenditures. Change orders processed in April and May 2012 added sufficient authorized dollars to cover cumulative payments through June 2012. Audit Subcommittee inspected CSI controls for separating payments to PRA by each of PRA's four contracts and found that the process was sufficient for preventing over payments.
- d/ District staff located Change Order 01 approved 9-30-11 in the amount of \$7,120 for Contractor Janus.
- e/ Non Measure E expenditure discovered after close of FY 2009/2010 was corrected in general ledger the following fiscal year. Minor services in FY 2009/2010 arranged by email and telephone under agreement existing before Measure E voter approval. PH Rec Board approved new Contract 2-9-2012 for \$248,750 with Abbey Arnold for planning/design of Pleasant Oaks Park.
- f/ Minor services arranged by email and telephone and invoiced upon completion of work including N-3, N-4 and N-13.
- g/ New 2011 contracts entered into-- N-1 Jan 20, N-2 Oct 29, N-5 Apr 5, N-6 May 5, N-9 Jul 14, N-10 Jul 21, N-11 Jul 14, N-14 Jul 11, and N-15 (two agreements) Oct 10 and Dec 1. Contract N-8 Sep 15 for demolition work commenced in Oct and finished in Dec 2011.
- h/ Minor temporary restroom services [N-7] during Senior/Teen Center project construction arranged by email and telephone.
- j/ Independent Contractor agreement effective April 26, 2008 continued to December 31, 2010 for telecommunication services for the District including support to Measure E projects as assigned and at agreed hourly rates. Agreement extension and final settlement will be complete in early 2012.
- k/ Senior Center project work related to Change Order No. 1-- Bocce courts and Horseshoe pit for \$150,000 is funded by non-Measure E funds and is excluded from the authorized Measure E contract amount. Total authorized [all funds] \$10,213,857.
- m/ RGA Environmental added workscope completed Oct 2011 was billed in March 2012 and approved on 4/16/12.
- n/ Cumulative payments to WRA have not been separated between two contracts District has with company. Audit Subcommittee inspected controls as stated in note c/ above and is satisfied that CSI procedures will prevent over payment.
- p/ New 2012 contracts- Anderson Carpet Oct xx; Aquatech Consultancy, Inc. Sep 26; Bay Alarm Nov 1; J & R Fence Sep xx National Construction Rentals Oct xx; Parker Communications Dec 3; PCCI Oct 18; R-Computer Oct 30; Spinitar Jul 31; Subtronic [various- May, Aug, Nov]
- q/ New 2012 contracts with Pacific General Engineering [eight from May to Dec with change orders including three in January 2013].



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #5 – May 9, 2013 Board Meeting

To Consider Bids for Pleasant Oaks Park Bond Project (ACTION)

The bids for the Pleasant Oaks Park Bond Project were due on Thursday, May 2 at 2:00 p.m. The Board is also having a special board meeting on Tuesday, May 7 at 7:30 p.m. to review the bid results.



Pleasant Oaks Park Rehabilitation Project
Project No. P115



Bid Opening Date: May 2, 2013, 2:00 P.M.

Announced Construction Budget: \$3,340,000

Order of Alternate Used in Selection Process: #3, #4, #1, #2

Alternates NOT USED in Selection Process: None

CONTRACTOR	TOTAL BASE BID	ALTERNATES				TOTAL Base Bid + Selected Alternates
		3	4	1	2	
Robert A. Bothman, Inc	\$3,597,000	\$137,000	\$190,000	\$41,000	\$44,000	\$ 4,009,000
	Subtotal	\$3,734,000	\$3,924,000	\$3,965,000	\$4,009,000	
Cleary Bros.	\$3,410,000	\$137,309	\$199,039	\$42,118	\$53,601	\$ 3,842,067
	Subtotal	\$3,547,309	\$3,746,348	\$3,788,466	\$3,842,067	
Goodland Construction	\$3,260,000	\$106,800	\$160,000	\$32,000	\$46,700	\$ 3,605,500
	Subtotal	\$3,366,800	\$3,526,800	\$3,558,800	\$3,605,500	
Suarez & Munoz	\$3,391,000	\$132,000	\$195,000	\$36,000	\$54,000	\$ 3,808,000
	Subtotal	\$3,523,000	\$3,718,000	\$3,754,000	\$3,808,000	



MEMORANDUM

TO: Board of Directors
FROM: General Manager
DATE: April 30, 2013
RE: Agenda Item #6 – May 9, 2013 Board Meeting

Update on Bond Projects

- **Senior Center**
- **Teen Center**
- **Community Center**
- **Pleasant Oaks Park**

The General Manager and staff will give an update on the various bond projects.

Bond Projects Updates for Monday 29 April 2013

Community Center

- The District Board toured the site with project management and the architect on April 25th, 2013.
- Installation of domestic and fire water plumbing continued.
- Installation of HVAC ducting continued.
- Roof framing and sheathing is nearing completion.



Another load of
lumber being lifted
up to the roof –
west side.

(20130424-1445)



Crickets (sloped structures to promote proper drainage) formed over this flat area of roof. (20130424-1446)

View north from
inside the future
WeeTot Room.
This is one leg of
the L-shaped
room.

(20130425-0811)



View of the main entry & McHale Room from the entry/ waiting area for the WeeTot Room. (20130425-0811)



An example of the plumbing infrastructure in one of the Pre-school Room areas. Also visible – some HVAC ducting in the ceiling.

(20130425-0811)



View of the main hallway and classrooms from midway in the hall. (20130424-1452)



Looking west into Vocational Room #3 (classroom). Members of the Board Tour getting explanations from Karl Danielson, Principle Architect for Dahlin Group. (20130425-1736)



Materials staged for continuing installation of the fire sprinkler branch lines. (20130425-1739)

Pleasant Oaks Park

- The bid period has been extended to May 2, 2013 to avoid conflict with other bid openings in the area.



**Pleasant Hill
Recreation & Park District**

People, Parks, and Programs Since 1951

MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: May 1, 2013

RE: Agenda Item #9 – May 9, 2013 Board Meeting

Presentation of Signed Copy of The Spotlight to Dog Layla and Owners Caitlyn Holt and Mike Annas

As per our tradition, the participant on The Spotlight cover are presented a framed copy of the Spotlight and signs the framed cover to add to our District "Wall of Fame". The Spring/Summer Spotlight cover has Dog Layla and will be present to accept the framed copy of the Spotlight along with owners Caitlyn Holt and Mike Annas. They will assist Layla signing her paw for the Spotlight copy for the "Wall of Fame".



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #10 – May 9, 2013 Board Meeting

Consent Calendar (ACTION)

- a. To Approve Bills to be Paid**
- b. To Approve Resolution 2013-05-09A, Declaring May as National Water Safety Month**

Annually, we write up a resolution to support May as National Water Safety Month. The resolution is attached.

The General Manager is recommending approval of the consent calendar.

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
18307	05/09/2013	Aflac	Aflac	88.40	000000
18308	05/09/2013	AmerSta	American Stage Tours	1,323.00	000000
18309	05/09/2013	AmFid	American Fidelity	2,442.80	000000
18310	05/09/2013	B&DTrail	B&D Trailer Sales	22.75	000000
18311	05/09/2013	BayAlar	Bay Alarm Company	1,041.00	000000
18312	05/09/2013	BerBob	Robert B. Berggren	350.00	000000
18313	05/09/2013	BonaSan	Sandra Bonato	200.00	000000
18314	05/09/2013	C & M Pa	C & M Party Props	967.82	000000
18315	05/09/2013	CalSta	Court-Ordered Debt Collections	78.00	000000
18316	05/09/2013	CassGen	Genesis Cassidy	20.00	000000
18317	05/09/2013	CaSt	California State Disbursement	297.00	000000
18318	05/09/2013	CCCFireP	Contra Costa County Fire Prote	377.00	000000
18319	05/09/2013	CCWat	Contra Costa Water District	2,856.49	000000
18320	05/09/2013	Cleansou	Cleansource	1,428.69	000000
18321	05/09/2013	CmeLt	CME Lighting Supply Company	127.53	000000
18322	05/09/2013	Cole	Cole Supply Co., Inc.	341.09	000000
18323	05/09/2013	ConSoft	Concord Softball Umpires	6,546.00	000000
18324	05/09/2013	CopySt	Copy Station	127.46	000000
18325	05/09/2013	CoreyJ	Judi Corey	86.38	000000
18326	05/09/2013	Denelect	Denalect Alarm Company	178.20	000000
18327	05/09/2013	DiaTro	Diablo Trophies & Awards	10.31	000000
18328	05/09/2013	DonDen	Dennis A. Donaghu	200.00	000000
18329	05/09/2013	DVC	DVC Foundation	1,333.42	000000
18330	05/09/2013	Eames	Eames Hardware & Supply	116.71	000000
18331	05/09/2013	EBMUD	East Bay Mud	483.08	000000
18332	05/09/2013	EDD	Employment Development Dept.	8,721.00	000000
18333	05/09/2013	Ewing	Ewing Irrigation	1,008.65	000000
18334	05/09/2013	Express	Express Concrete	461.13	000000
18335	05/09/2013	Fedex	Fedex	43.40	000000
18336	05/09/2013	FranTx	Franchise Tax Board	90.00	000000
18337	05/09/2013	GlovBob	Bobby Glover	200.00	000000
18338	05/09/2013	Grainger	Grainger	7.00	000000
18339	05/09/2013	HydeP	Hyde Printing & Graphics	548.27	000000
18340	05/09/2013	KellMoo	Kelly-Moore Paint Co	561.49	000000
18341	05/09/2013	LealAsh	Ashleigh Leal	216.00	000000
18342	05/09/2013	LincEqu	Lincoln Equipment, Inc.	968.69	000000
18343	05/09/2013	LukeDes	Luke Design Associates	1,763.14	000000
18344	05/09/2013	Macaroni	Macaroni Kid	95.00	000000
18345	05/09/2013	MJStudio	Bruce Jackson MJ Studios	359.80	000000
18346	05/09/2013	MobiMod	Mobile Modular Mngmnt Corp	189.88	000000
18347	05/09/2013	MurdDeb	Debbie Murdock	1,734.60	000000
18348	05/09/2013	Nextel	Nextel Communications/Sprint	653.16	000000
18349	05/09/2013	PERS	PERS	14,321.54	000000
18350	05/09/2013	PG&E	Pacific Gas & Electric Co	4,385.11	000000
18351	05/09/2013	PhSen	Pleasant Hill Seniors Club	4,545.00	000000
18352	05/09/2013	PleaHill	Pleasant Hill Rec & Park Distr	101,225.51	000000
18353	05/09/2013	SandSaf	Sanderson Safety Supply Co	243.66	000000
18354	05/09/2013	ShessZac	Zac Shess	200.00	000000
18355	05/09/2013	SiePac	Sierra Pacific Tours	775.00	000000
18356	05/09/2013	Spanish	Spanish 4 Children	940.80	000000
18357	05/09/2013	StarSpo	Star Sports	2,145.05	000000
18358	05/09/2013	SterSher	Sherry Sterrett	200.00	000000
18359	05/09/2013	Travel	Travel Center, Tours & Travel	3,094.00	000000
18360	05/09/2013	TurfStar	Turf Star, Inc.	17.69	000000
18361	05/09/2013	USBank	U.S. Bank	2,003.69	000000
18362	05/09/2013	USBankP	U.S. Bank Corporate Payment	14,678.04	000000

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
18363	05/09/2013	Valic	Valic	1,350.00	000000
18364	05/09/2013	WatSaf	Water Safety Products, Inc.	440.18	000000

CHECK TOTAL:				\$189,229.61	



Board of Directors Resolution

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

IN THE MATTER OF **RESOLUTION 2013-05-09A**
DECLARING "MAY AS NATIONAL WATER SAFETY MONTH"

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

WHEREAS, Citizens of the Pleasant Hill Recreation & Park District recognize the vital role that safe swimming and aquatic-related activities play in good physical and mental health and enhance the quality of life for all people; and

WHEREAS, the citizens of Pleasant Hill Recreation & Park District understand the essential role that education regarding the topic of Water Safety plays in preventing drownings and recreational water-related injuries; and

WHEREAS, the Pleasant Hill Recreation & Park District recognize the vital role that safe swimming and aquatic programs of this community and their contribution to providing a safe and healthy place to recreate, a place to learn and grow, to swim, build self-esteem, confidence and sense of self-worth which contributes to the quality of life in our community; and

WHEREAS, the citizens of Pleasant Hill Recreation & Park District recognize the ongoing efforts and commitments to educate the public on pool and spa safety issues and initiatives by the pool, spa, waterpark, recreation and park industries and understand the vital importance of communicating Water Safety rules and programs to families and individuals of all ages; and

NOW THEREFORE, BE IT RESOLVED the Pleasant Hill Recreation & Park District urges all residents to enjoy and recognize the social, physical, mental, economic, environmental and community benefits derived from our aquatic programs and activities which provide something of value to everyone, and recognize May as "National Water Safety Month".

PASSED AND ADOPTED on May 9, 2013, by the following vote:

AYES:

NOES:

ABSENT:

Bobby Glover, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 9, 2013.

Robert B. Berggren, Clerk of the Board



MEMORANDUM

TO: Board of Directors

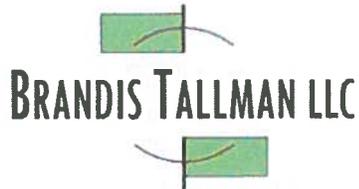
FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #11 – May 9, 2013 Board Meeting

Report on Refinancing of 1997 and 1999 Certificates of Participation

Jeff Land from Brandis Tallman, LLC will be on hand to discuss with the Board the refinancing of the 1997 and 1999 Certificates of Participation. Enclosed is information regarding the new 2013 refinancing project.



22 Battery Street
Suite 500
San Francisco, CA 94111

Phone: 415-912-5630
Fax: 415-912-5636
www.brandistallman.com

MEMO TO PLEASANT HILL RECREATION AND PARK DISTRICT BOARD:

Re: The refinancing of the Pleasant Hill Recreation and Park District's (the "District") outstanding California Special Districts Association Finance Corporation ("CSDA") 1997 Series DD Certificates of Participation ("1997 COPs") and 1999 Series KK Certificates of Participation ("1999 COPs").

Background of the 1997 COPs (Series DD)

Proceeds from the 1997 COPs were used to provide funds to acquire 11.5 acres of land which became Pleasant Oaks Park.

The 1997 COPs were Aaa rated by Moody's and AAA rated by Standard & Poor's, as they were insured by FSA. The 1997 COPs were issued on February 13, 1997 in the par amount of \$1,895,000.

The outstanding 1997 COPs have two term maturities remaining with an interest rate of 5.55% maturing in 2016, and one with an interest rate of 5.625% maturing in 2027. The 1997 COPs were first callable on January 1, 2007 with a 2% call premium. The call premium declined to par on January 1, 2009. The 1997 COPs are callable on any date.

Background of the 1999 COPs (Series KK)

Proceeds from the 1999 COPs were used to refinance a loan entered into by the District with the City of Pleasant Hill, as lender, to finance the purchase of certain recreation and playground equipment, and to finance certain repairs to the District's buildings.

The 1999 COPs were Aaa rated by Moody's, as they were insured by FSA. The 1999 COPs were issued November 23, 1999 in the par amount of \$2,200,000.

The outstanding 1999 COPs have one term maturity remaining with an interest rate of 5.80% maturing in 2029. The 1999 COPs were first callable on November 1, 2009 with a 1% call premium. The call premium on the 1999 COPs declined to par on November 1, 2011. The 1999 COPs are callable on any date.

Combined Refinancing

Over the last several months, Brandis Tallman LLC, a municipal bond underwriting firm in San Francisco, has been monitoring interest rates and working with District Staff to determine if there would be an optimal time to refinance the 1997 COPs and 1999 COPs. In March, it was determined that both of the District's COPs are economically viable refunding candidates based on the current interest rate environment. District Staff directed Brandis Tallman to begin work on a combined refunding of the COPs, ("Refunding COPs") to achieve economies of scale with the costs of issuance.

The District also engaged the services of the bond counsel firm, Quint and Thimmig to prepare the necessary documentation for the refinancing. Per the timeline that has been prepared for the refinancing, District Staff intends to bring a resolution and all related legal documents for the refinancing to the Board for approval by the June 13th meeting.

Fiscal Impact

Based on current market conditions, for the Refunding COPs, the new par amount is \$2,320,000. The all-in true interest cost is 4.15%. The annual average savings, net of the reserve fund and interest earnings thereon, are estimated to be approximately \$20,058. The total savings are estimated at \$330,361. Net present value savings are approximately \$251,249 or 11.34%. The minimum industry standard is 3.0%.

The fiscal impact results presume the District can achieve an investment grade credit rating and get credit approval for the purchase of bond insurance. If the District's credit rating comes in lower than investment grade or bond insurance is not obtainable, the savings will be reduced.

Financing Structure

A lease agreement, the original structure that was used for the 1997 and 1999 COPs, will also be used for the Refunding COPs. Essentially, the District leases property to a non-profit corporation, and that non-profit corporation leases the property back to the District through lease payments. The property that will be used to secure the Refunding COPs will be the District's Teen Center and Pool.

Source of Repayment

The structure for the Refunding COPs will require the District to include the lease payments due in each of its budgets, and to make all necessary annual appropriations for such lease payments. To that end, the Board will be required to direct staff to include in each annual budget proposal to the Board, an appropriation sufficient to pay the lease payments.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #12 – May 9, 2013 Board Meeting

To Consider Proposals for District Audit Services (ACTION)

Enclosed in your packet are the results of the RFP that Accounting Supervisor Mark Blair sent out. With the District receiving three proposals from Nicolas and Olsen, RJ Ricciardi, and Fecher & Company. Attached is information from Accounting Supervisor Mark Blair.

Apr 29, 2013

To: Bob Berggren

From: Mark Blair

Based on the need to solicit bids for outside financial auditors a RFP for audit services was e-mailed/mailed on Mar 19, 2013. All firms that had previously sent letters requesting to be included in any future RFP's were solicited along with our current auditor (with the requirement that a new partner be assigned to the audit). The firms included were;

R.J. Ricciardi Inc. 1000 Fourth St, Suite 400 San Rafael, CA 94901

Charles Z. Fedak & Co CPA's 6081 Orange Ave, Cypress, CA 90630

Messner Hadley LLP CPA's 17072 Silica Dr, Suite 101, Victorville, CA 92395

Rogers, Anderson, Malody & Scott LLP 735 E Carnegie Dr, Suite 100, San Bernadino, CA 92408

Fechter & Company CPA's 1870 Avondale Ave, Suite 4 , Sacramento, CA 95825

Nicholson & Olson LLP, 729 Sunrise Ave, Suite 303, Roseville, CA 95661

Burr Pilger Mayer Inc. 600 California St, Suite 1300, San Francisco, CA 94108

I received inquiries from several firms that included requests for copies of last year's audit report and audit fees paid that did not submit a proposal.

Bids Received;

R.J. Ricciardi- Firm size is 6 CPA's and was founded in 1976, currently has 3 partners. As current District auditor they are familiar with District operations and processes. Also auditors for Highlands Rec District, Strawberry Park & Rec District and Hayward Area Rec & Park District. Fees quoted were \$15k for the years ending Jun 30, 2013 & 2014, \$16k for the years ending Jun 30, 2015 and 2016 and \$16.5k for the year ending Jun 30, 2017. Total fees for the 5 year proposal are \$78,500. Fees are based on performing an audit on the District records and a review on the Senior Club.

Fechter & Co -Firm size is 4 CPA's and was founded in 2005, currently has 2 partners. Current auditors for Sunrise Rec & Park District, Greater Vallejo Rec District and Mission Oaks Rec & Park District. Fees quoted were \$15k for the 2013 year, \$15,350 for the 2014 year, \$15,708 for the 2015 year, \$16,076 for the 2016 year and \$16,453 for the 2017 year. Total fees for 5 year proposal are \$78,587. Fees are based on performing an audit on the District records and a review on the Senior Club.

Nicholson & Olson Firm size is 4 CPA's and was founded in 1981. They do not list a Rec & Park client on their client list but do show California Park & Recreation Society as a current or past client. Fees quoted are \$14,500 for each year's audit. Total fees for the 5 years are \$72,500. Fees are based on performing an audit for both the District and the Senior Club.

Summary: Pricing of the quotes received ranged from an average annual cost of \$14,500 to \$15,717 for the 5 year period covered in the RFP. Nicholson & Olson have the lowest fees and are proposing an audit for both the District and the Senior Club. The Ricciardi and Fechter proposals are for an audit of the District and a review of the Senior Club. The change from audit to review is about a \$1k fee savings (as quoted by Fechter & Co).

Nicholson & Olson are offering a higher level of services at a collective savings of \$6k over the 5 year period. The RFP only requested a review for the Senior Club and in my opinion is adequate for the Senior Club. The Board discussed opting for a review (for cost savings) of the Senior Club with Ricciardi when the 2012 audit report was presented.

Recommendation: It is tempting to go with the lowest fee quote but it is a concern that Nicholson & Olson do not list a Rec & Park District among the client list of similar, current and past engagement clients. I requested references from each firm and Nicholson listed three. However, one is a client they have not audited the past two years another has a contact phone that just rings without an answer.

Including a non-current client in the reference listing would seem to indicate a limited amount of experience auditing governmental agencies or municipalities. This apparent inexperience in our industry presents a concern, which to me, offsets their price advantage.

The fees quoted for both RJR and Fechter are effectively identical so pricing is not a determining factor in the decision between these two firms. We have an existing favorable experience with Ricciardi and the three Recreation Districts listed as references for Fechter all had positive comments on the services provided. Ricciardi offers us continuity and a known commodity where Fechter offers a "new set of eyes" to examine District operations.

My personal recommendation would be to stay with Ricciardi, with a change in the audit partner assigned to our account. They are a larger (6 CPA's employed vs. 4) and a more established firm (37 years vs. 8 years of existence). The additional staff employed provides greater assurance that a qualified person will be available to respond to questions or unusual situations that may occur during the year. If the District feels compelled to change auditors for change's sake than Fechter appears to be a good alternative.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #13 – May 9, 2013 Board Meeting

- Review March 31, 2013 Quarterly Report**
- a. Review Investment Report**
 - b. Review Public Agency Retirement Services (PARS)**

Accounting Supervisor Mark Blair and the General Manager will review the March 31, 2013 third quarter Report of the District's revenue and expenses.

May 1, 2013

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the quarter ending Mar 31, 2013 that we will be reviewing at the May 9th, 2013 Board Meeting. I offer the following comments on these statements;

Reporting changes-

- We have separated Building Maintenance into its own department (1350). In past years the employees in this department were charged to Community Center Custodial Payroll. We will need to combine the total results in these two departments to the one Community Center's results for the past year to have a fair comparison.
- Our registration software (ACTIVE) has also changed its income reporting methodology. In prior years income was recorded when the funds were received. At year-end each supervisor would calculate the amount of income received for events and activities that had not yet occurred and that calculated value would be reduced from income in the final month (June) and rolled over to the succeeding fiscal year. Starting in Oct 2012 ACTIVE now posts to unearned income all amounts collected for future events and then reflects it into income as each activity date occurs. This should result in a truer picture of earned income but will also show lower income levels when compared to the prior year. As of Mar 2013 the dollar amount of unearned income is \$340k higher than that shown at Mar 2012. This change in revenue reporting will impact all department program revenues as Active is used for all District registration activity.

Financial overview –

- The bottom line results for the General Fund show a loss of \$568,700 compared to a loss of \$534,300 for the 2011-12 fiscal year. This is a decline of \$34k or down 6.4%.
- Tax Revenue- We have received only the first Secured Tax payment (shown in Non-Rec Dept) and it is \$41k lower than that received in 2012. However, we have received two distributions related to the closing of the RDA totaling \$202k. RDA collections as of Mar 2012 were \$0. Overall taxes collected (Secured, Unsecured, HOPTR & RDA) as of Mar 31, 2013 were \$1,420k compared to \$1,273k in the prior year for an increase of \$147k or up 11.5%.
- Overall Program Revenue (Rec Admin to Communication) - Total program revenues for the current year are \$1,581k compared to \$1,834k received thru Mar 2012. This represents a \$253k decline or down 14%. This decline is more than offset by the \$340k increase in unearned revenue discussed in the reporting changes section above.

- Overall Program Expenses (Rec Admin to Communications) - Total program expenses for the current year are \$2,504k compared to \$2,630k for the prior year. This represents a \$126,000 decline or down 5%. All expenses are recorded as incurred and the ACTIVE reporting change had no impact on the related expenses. These results are reflecting a true expense decline.
- Capital Expenses- This department has a \$290k increase over last year. The current year has \$458k of expenses related to the Bocce Courts and other non-bond covered expenses (design, FF&E, etc) for the TC, SC & CC. A direct offset to all of these non-bond expenses is shown in the Non- Rec department under Project Funding as the District expects to be reimbursed for these expenses from future fundraising activities.

The following documents are included;

Page 3 -The Consolidated Income Statement

Pages 4-22- The Departmental Income Statements for each department in the Gen Fund

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 Measure E Fund

Page 27- Schedule listing funds on deposit in LAIF and interest earned.

Page 28- PARS earning/loss schedule for current part-time employee retirement plan.

Page 29- PARS earning/loss schedule for CRDEB rollover plan.

FUND 100 GENERAL

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

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

REV LESS EXPENSE

Measure E	
REVENUE	1750
TOTAL	
EXPENDITURES	
TOTAL	1750
REV LESS EXPENSE	

	Budget FYE 6/30/12	Actual Results Year to Date as of Mar 31, 2013	% of Budget	Budget FYE 6/30/11	Actual Results Year to Date as of Mar 31, 2012	% of Budget
	\$2,768,000	\$2,007,821	72.54%	\$2,935,330	\$1,483,832	50.55%
	\$2,500	\$2,675	107.00%	\$2,500	\$2,080	83.20%
	\$394,650	\$211,810	53.67%	\$240,000	\$230,744	96.14%
	\$38,000	\$21,294	56.04%	\$38,000	\$30,279	79.68%
	\$0	\$0	0.00%	\$0	\$2,301	0.00%
	\$2,000	\$0	0.00%	\$0	\$0	0.00%
	\$192,000	\$127,590	66.45%	\$177,000	\$149,831	84.65%
	\$484,500	\$348,200	71.87%	\$454,750	\$400,292	88.02%
	\$86,000	\$65,042	75.63%	\$62,000	\$71,041	114.58%
	\$484,850	\$354,394	73.09%	\$401,800	\$407,065	101.31%
	\$320,000	\$217,837	68.07%	\$312,000	\$228,399	73.20%
	\$346,500	\$232,413	67.07%	\$332,700	\$312,248	93.85%
	\$0	\$0	0.00%	\$0	\$0	0.00%
	\$649,000	\$344,252	53.04%	\$649,000	\$352,829	54.37%
	\$5,768,000	\$3,933,328	68.19%	\$5,605,080	\$3,670,941	65.49%

	\$345,180	\$257,240	74.52%	\$358,910	\$276,427	77.02%
	\$320,990	\$254,397	79.25%	\$323,230	\$249,276	77.12%
	\$712,540	\$436,893	61.31%	\$459,840	\$382,899	83.27%
	\$55,960	\$36,355	64.97%	\$47,520	\$35,332	74.35%
	\$167,370	\$129,794	77.55%	\$465,810	\$385,817	82.83%
	\$3,300	\$1,784	54.06%	\$2,440	\$2,522	103.36%
	\$3,500	\$943	26.94%	\$2,300	\$602	26.17%
	\$158,880	\$108,569	68.33%	\$195,390	\$128,467	65.75%
	\$436,060	\$319,020	73.16%	\$405,360	\$294,702	72.70%
	\$202,330	\$147,971	73.13%	\$135,730	\$106,819	78.70%
	\$372,280	\$257,196	69.09%	\$310,950	\$272,771	87.72%
	\$240,470	\$188,796	78.51%	\$236,660	\$184,666	78.03%
	\$623,040	\$461,348	74.05%	\$598,000	\$431,693	72.19%
	\$212,810	\$161,407	75.85%	\$179,730	\$154,773	86.11%
	\$1,201,430	\$830,447	69.12%	\$1,179,410	\$905,844	76.80%
	\$299,470	\$225,244	75.21%	\$0	\$0	0.00%
	\$251,200	\$183,737	73.14%	\$276,200	\$182,004	65.90%
	\$83,000	\$500,880	603.47%	\$292,850	\$210,643	71.93%
	\$5,689,810	\$4,502,021	79.12%	\$5,470,330	\$4,205,257	76.87%
	\$78,190	-\$568,693	-727.32%	\$134,750	-\$534,316	-396.52%

	\$23,690	\$46,091			\$46,091	
	\$23,690	\$46,091			\$46,091	
	\$0	\$7,351,865		\$2,500,000	\$7,426,128	
	\$0	\$7,351,865		\$2,500,000	\$7,426,128	
	\$0	-\$7,328,175		\$2,500,000	-\$7,380,037	

Account Number	Description	Revenue	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	% Change Prior Year	Comments
3000	Revenue									
100-0000-40100	Current Secured Tax	-2,334,000.00	39,389.26	-1,106,342.50	-1,750,500.00	-1,141,149.70	650,157.50	40,807.20	-3.59%	reflects 1st installment only
100-0000-40120	Current Unsecured Tax	-132,000.00	2,161.89	-103,033.45	-99,000.00	-102,774.20	-4,033.45	-259.25	0.25%	
100-0000-40200	HOPTR	-32,000.00	0	-14,639.65	-24,000.00	-28,817.93	9,360.15	14,178.08	-49.20%	
100-0000-41300	City of Pleasant Hill	-13,500.00	0	0	-10,125.00	0	10,125.00	0.00	0.00%	received several payment related to the dissolution of the RDA this year
100-0000-41350	Redevelopment	-110,000.00	-139,431.71	-201,602.93	-82,500.00	0	-119,102.93	-201,602.93	100.00%	
100-0000-41800	CCC Block Grant	-10,000.00	0	-8,243.44	-7,500.00	-10,000.00	-745.44	1,754.56	-17.55%	reflects expected reimbursement for \$457,555 shown in 2013 Cap expense for bocce and other non-bond covered expenses, \$7,388 for fund raising salary and \$27,108 for reimbursable expenses shown below and \$44,001 for non-bond Cap expenses from 2011 that per Board directive expect to be reimbursed from future fundraising activities
100-0000-42450	Project Funding	0	-16,004.61	-536,051.82	0	-150,954.00	-536,051.82	-385,097.82	255.11%	
100-0000-42500	Interest Earned	-6,500.00	0	-1,560.95	-4,875.00	-3,770.58	3,314.05	2,209.63	-58.60%	
100-0000-42555	Misc Revenue	-1,000.00	0	-1,593.28	-750	-814.05	-843.28	-779.23	95.72%	
100-0000-42600	Insurance Dividends	-32,000.00	0	-19,281.00	-24,000.00	-23,126.00	4,719.00	3,845.00	-16.63%	
100-0000-42700	Fundraising Activities	-52,000.00	-10,982.94	0.00	-39,000.00	0	39,000.00	0.00	100.00%	actual YTD total is \$28,577. This activity is posted against AR created by Project Funding above
100-0000-49600	ADA	-19,000.00	-808.45	-7,661.10	-14,250.00	-8,926.54	6,588.90	1,265.44	-14.18%	ADA from rental activity is calculated and posted at year-end
100-0000-49700	Registration Surcharge	-13,000.00	-743.66	-6,447.93	-9,750.00	-7,268.76	3,302.91	821.67	-11.30%	
100-0000-49750	Reg. Surcharge-Facilities fee	-13,000.00	-929.57	-7,361.93	-9,750.00	-6,230.28	2,388.07	-1,131.65	18.16%	
100-0000-49750	Revenue	-2,768,000.00	-127,349.79	-2,007,821.34	-2,076,000.00	-1,483,832.04	68,178.66	-523,989.30	35.31%	
1100	Expense									
100-1100-50001	ADMINISTRATION									
100-1100-50002	Wages and Benefits									
100-1100-50003	Admin-Salary General Manager	44,440.00	3,677.10	34,451.60	33,330.00	32,540.69	1,121.60	1,910.91	5.87%	
100-1100-50004	Admin-Salary Office Staff	20,200.00	1,661.45	15,183.13	15,150.00	14,703.10	33.13	480.03	3.26%	
100-1100-50005	Admin-Salary Accounting Staff	42,740.00	3,602.21	32,614.89	32,055.00	31,380.49	559.89	1,224.40	3.90%	
100-1100-50010	Salary-Fund Raising Consultant	30,000.00	750	7,387.50	22,500.00	21,543.75	-15,112.50	-20,156.25	-73.18%	S Noack terminated Aug 2012
100-1100-50180	Salary Part Time Custodial	0	0	0	0	189.8	0.00	-189.80	-100.00%	
100-1100-50150	Employer FICA/Medicare	8,200.00	667.72	5,967.50	6,150.00	5,966.61	-182.50	100.89	1.72%	
100-1100-50250	PERs- Employer Share	16,100.00	1,364.67	12,262.26	12,075.00	13,736.62	207.26	-1,454.36	-10.99%	
100-1100-50300	Kaiser - Employer Share	26,000.00	2,159.03	21,426.92	19,500.00	18,298.41	1,926.92	3,128.51	17.10%	
100-1100-50310	Delta Dental - Empr Share	3,400.00	287.9	1,105.13	2,550.00	2,444.33	-1,444.87	-1,339.20	-54.79%	
100-1100-50320	Life & Ld Ins - Empr Shr	1,000.00	79.76	716.28	750	703.93	-33.72	12.35	1.75%	
100-1100-50370	PARS District Share	600	18.75	201.27	450	400.85	-248.73	-189.58	-49.79%	
100-1100-50400	Workers Compensation	1,300.00	119.44	876.17	975	982.31	-98.63	-106.14	-10.61%	
100-1100-50450	Unemployment Insurance	0	0	2,403.00	0	0	2,403.00	2,403.00	100.00%	based on actual claims filed
100-1100-50450	Wages and Benefits	193,960.00	14,408.03	134,615.65	145,485.00	148,800.89	-10,869.35	-14,185.24	-9.53%	
100-1100-60100	Operating Expenses									
100-1100-60200	Board Compensation	12,200.00	1,100.00	8,110.00	9,150.00	9,100.00	-1,040.00	-990.00	-10.68%	
100-1100-60200	Board Conference & Travel	2,000.00	132.64	879.62	1,500.00	1,806.38	-620.38	-926.76	-51.30%	
100-1100-60300	Staff Conference & Travel	500	486.46	1,505.99	375	68.32	1,130.99	1,437.67	2104.32%	
100-1100-60350	Mileage	4,500.00	370.91	3,421.01	3,375.00	3,456.15	-35.14	-35.14	-1.02%	
100-1100-60370	Staff Training	200	25	65.05	150	78.07	-84.95	-13.02	-16.68%	
100-1100-65265	Telephone	2,000.00	133.06	1,521.57	1,500.00	1,414.97	21.57	106.60	7.53%	
100-1100-70000	Professional Services	31,000.00	578.83	19,003.62	23,250.00	14,257.86	-4,246.38	4,745.76	33.29%	includes business plan fees in 2013
100-1100-73310	Elections	18,500.00	1,717.63	15,458.67	13,875.00	15,258.60	-15,000.00	0.00	0.00%	
100-1100-73320	Insurance	800	0	0	600	113.6	-600.00	-113.60	-100.00%	
100-1100-73330	Legal Advertising	8,000.00	0	7,867.20	6,000.00	8,026.07	1,867.20	-158.87	-1.98%	
100-1100-73335	Memberships	40,000.00	3,346.13	30,998.97	30,000.00	31,322.12	988.97	-323.15	-1.03%	
100-1100-74000	Administrative Fees	0	0	27,108.17	0	35,271.86	27,108.17	-8,163.69	-23.15%	less fundraising activity
100-1100-75350	Postage	4,500.00	0	2,469.21	3,375.00	-905.79	-905.79	-109.62	-4.25%	
100-1100-75500	Office Supplies	7,000.00	173.88	3,471.28	5,250.00	4,604.32	-1,778.72	-1,133.04	-24.61%	
100-1100-75500	Equipment Maintenance	0	0	743.77	0	268.61	743.77	475.16	176.90%	
100-1100-75500	Operating Expenses	151,200.00	8,066.54	122,624.13	113,400.00	127,625.76	9,224.13	-5,001.63	-3.92%	
Revenue Total		-2,768,000.00	-127,349.79	-2,007,821.34	-2,076,000.00	-1,483,832.04	68,178.66	-523,989.30	35.31%	
Expense Total		345,180.00	22,474.57	257,239.78	256,865.00	276,426.65	-1,645.22	-18,186.87	-6.94%	\$587k increase resulting from Project Funding and RDA
Grand Total		-2,422,820.00	-104,875.22	-1,750,581.56	-1,817,115.00	-1,207,405.39	66,533.44	-543,176.17	44.99%	

Account Number 1210 Description RECREATION ADMINISTRATION Revenue

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1210-44100	Rec Admin On Line Courses	-2,500.00	0	-2,675.00	-1,875.00	-2,080.00	-800.00	-595.00	28.61%	on-line classes
100-1210-44100	Revenue	-2,500.00	0	-2,675.00	-1,875.00	-2,080.00	-800.00	-595.00	28.61%	

Expense

RECREATION ADMINISTRATION

Wages and Benefits

100-1210-50001	Rec Admin-Salary General Manag	7,550.00	630.36	5,905.98	5,662.50	5,578.40	243.48	327.58	5.87%	
100-1210-50002	Rec Admin-Salary Office Staff	3,500.00	284.83	2,602.84	2,625.00	2,520.53	-22.16	82.31	3.27%	
100-1210-50003	Rec Admin-Salary Accounting St	7,370.00	617.53	5,591.16	5,527.50	5,381.26	63.66	209.90	3.90%	
100-1210-50110	Rec Admin-Office Staff Full Ti	45,900.00	3,924.00	35,316.00	34,425.00	34,191.89	891.00	1,124.11	3.29%	handling child care enrollment and payments previously processed by staff charged to the CC
100-1210-50120	Rec Admin-Office Staff Part Ti	40,800.00	4,359.01	39,216.13	30,600.00	29,218.52	8,616.13	9,997.61	34.22%	
100-1210-50190	Part Time Custodial	4,000.00	303.68	2,922.92	3,000.00	854.1	-77.08	2,068.82	242.22%	
100-1210-55150	Employer FICA/Medicare	7,070.00	652.94	5,845.42	5,302.50	5,225.42	542.92	620.00	11.87%	
100-1210-55250	PERS- Employer Share	13,700.00	1,204.98	10,949.22	10,275.00	11,493.24	674.22	-544.02	-4.73%	1 ee removed dependant coverage in 2013
100-1210-55300	Kaiser - Employer Share	25,000.00	1,636.89	14,484.96	18,750.00	17,610.09	-4,265.04	-3,125.13	-17.75%	
100-1210-55310	Delta Dental - Empr Share	2,100.00	169.41	1,538.13	1,575.00	1,524.16	-36.87	13.97	0.92%	
100-1210-55320	Life & LId Ins - Empr Shr	700	52.25	468.74	525	461.74	-56.26	7.00	1.52%	
100-1210-55370	PARS District Share	500	35.54	353.44	375	597.81	-21.56	-244.37	-40.88%	
100-1210-55400	Workers Compensation	1,000.00	68.89	633.54	750	472.16	-116.46	161.38	34.18%	
100-1210-55450	Unemployment Insurance	0	0	0	0	4,263.00	0.00	-4,263.00	-100.00%	based on actual claims filed
	Wages and Benefits	159,190.00	13,940.31	125,828.48	119,392.50	119,392.32	6,435.98	6,436.16	5.39%	

Operating Expenses

100-1210-60300	Staff Conference & Travel	200	0	0	150	0	-150.00	0.00	0.00%	
100-1210-60350	Mileage	200	0	0	150	0	-150.00	0.00	0.00%	
100-1210-60370	Staff Training	0	0	25	0	168.63	25.00	-143.63	-85.17%	
100-1210-60380	Employee Service	2,000.00	0	820.41	1,500.00	2,156.76	-679.59	-1,336.35	-61.96%	
100-1210-65365	Telephone	2,000.00	40.79	538	1,500.00	793.68	-962.00	-255.68	-32.21%	
100-1210-65720	Disposal Fees at the DO	0	0	650.75	0	0	650.75	650.75	100.00%	
100-1210-70000	Professional Services	3,000.00	99.22	3,257.76	2,250.00	2,444.20	1,007.76	813.56	33.29%	
100-1210-73320	Insurance	3,300.00	294.45	2,650.05	2,475.00	2,615.76	175.05	34.29	1.31%	
100-1210-73335	Memberships	0	0	1,511.00	0	0	1,511.00	1,511.00	100.00%	
100-1210-73340	Administrative Fees	6,000.00	546.95	5,287.09	4,500.00	4,668.81	787.09	618.28	13.24%	
100-1210-75350	Postage	500	239.85	663.14	375	441.5	288.14	221.64	50.20%	
100-1210-75504	City of PH Server fees	24,000.00	2,000.00	18,000.00	18,000.00	18,000.00	0.00	0.00	0.00%	
100-1210-75505	Computer Hardware	8,000.00	0	4,952.64	6,000.00	6,364.20	-1,047.36	-1,411.56	-22.18%	
100-1210-75506	Computer Software	9,000.00	0	6,757.13	6,750.00	9,933.59	7.13	-3,176.46	-31.98%	
100-1210-75507	Network Support	82,800.00	13,718.00	67,590.00	62,100.00	67,632.00	5,490.00	-42.00	-0.06%	
100-1210-75508	Computer Training	0	232.8	732.8	0	0	732.80	732.80	100.00%	
100-1210-75509	Network Communication	6,000.00	0	6,710.42	4,500.00	200	2,210.42	6,510.42	3255.21%	paid \$6500 annual broadband fee
100-1210-75510	Equipment Maintenance	6,000.00	347.77	3,635.78	4,500.00	6,362.80	-864.22	-2,727.02	-42.86%	
100-1210-75515	Janitorial Supplies	7,000.00	395	3,057.57	5,250.00	4,895.88	-2,192.43	-1,838.31	-37.55%	
100-1210-75620	On Line Class Expenses	1,800.00	336.25	1,728.50	1,350.00	1,429.50	378.50	299.00	20.92%	
100-1210-75680	ADA Expenses	0	0	0	0	1,776.00	0.00	-1,776.00	-100.00%	
	Operating Expenses	161,800.00	18,251.08	128,568.04	121,350.00	129,883.31	7,218.04	-1,315.27	-1.01%	

Revenue Total		-2,500.00	0	-2,675.00	-1,875.00	-2,080.00	-800.00	-595.00	28.61%	
Expense Total		320,990.00	32,191.39	254,396.52	240,742.50	249,275.63	13,654.02	5,120.89	2.05%	
Grand Total		318,490.00	32,191.39	251,721.52	238,867.50	247,195.63	12,854.02	4,525.89	1.83%	flat compared to last year

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	% Change Prior Year	Comments
1220	SENIOR CITIZENS Revenue					0	12,989.00	-18,511.00	100.00%
100-1220-43700	Sen Center Rentals	-42,000.00	-5,993.00	-18,511.00	-31,500.00		9,915.59	-1,070.91	3.29%
100-1220-44100	Senior Classes	-58,000.00	-6,139.75	-33,584.41	-43,500.00	-32,513.50	-14,149.97	-669.02	4.96%
100-1220-45000	Senior Center Nutrition Revenue	0	-1,977.00	-14,149.97	0	-13,480.95	1,046.94	986.44	-36.85%
100-1220-49200	Senior Programs	-3,650.00	-29.75	-1,690.56	-2,737.50	-2,677.00	14,250.00	13,265.00	-100.00%
100-1220-49250	Senior Care Manager Funds	-19,000.00	0	0	-14,250.00	-13,265.00	60,126.00	24,933.07	-14.77%
100-1220-49630	Senior Trip Revenue	-272,000.00	-18,071.30	-143,874.00	-204,000.00	-168,807.07	84,177.56	18,933.58	-8.21%
	Revenue	-394,650.00	-32,210.80	-211,809.94	-295,987.50	-230,743.52			
									Current secured rentals thru June = \$39,000

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	% Change Prior Year	Comments
1220	SENIOR CITIZENS Expense								
100-1220-50001	Wages and Benefits	7,550.00	630.36	5,905.98	5,662.50	5,578.40	243.48	327.58	5.87%
100-1220-50002	Salary General Manager	3,500.00	284.83	2,602.84	2,625.00	2,520.53	-22.16	82.31	3.27%
100-1220-50003	SC-Salary Accounting Staff	7,370.00	617.53	5,591.16	5,527.50	5,381.26	63.66	209.90	3.90%
100-1220-50100	SC-Salary Supervisor	71,760.00	6,040.00	54,360.00	53,820.00	52,633.36	540.00	1,726.64	3.28%
100-1220-50120	Senior Center Staff	73,120.00	5,468.70	54,544.47	54,840.00	62,191.32	-295.53	-7,646.85	-12.30%
100-1220-50125	SC-Salary Care Manager	23,500.00	1,815.96	12,580.84	17,625.00	14,179.28	-5,044.16	-1,598.44	-11.27%
100-1220-50126	SC- Salary Nutrition	0	1,041.87	1,917.89	0	0	1,917.89	1,917.89	100.00%
100-1220-50128	SC-Salary Clerical	22,700.00	1,905.96	15,532.47	17,025.00	12,279.06	-1,492.53	3,253.41	26.50%
100-1220-50130	SC-Salary Classes	15,600.00	1,760.20	5,649.50	11,700.00	5,358.75	-6,050.50	290.75	5.43%
100-1220-50190	Sr. Center Custodial FT PT	52,000.00	6,004.56	16,844.18	39,000.00	906.3	-22,155.82	15,937.88	1758.57%
100-1220-55150	Employer FICA/Medicare	19,000.00	1,186.10	10,061.90	14,250.00	10,201.05	-4,188.10	-139.15	-1.36%
100-1220-55250	PERS- Employer Share	25,000.00	1,988.91	18,645.26	18,750.00	22,542.63	-104.74	-3,897.37	-17.29%
100-1220-55300	Kaiser- Employer Share	21,000.00	2,304.85	15,152.67	15,750.00	14,785.19	-597.13	367.68	2.49%
100-1220-55310	Delta Dental - Empr Share	3,300.00	316.94	2,355.10	2,475.00	2,461.83	-139.90	-126.73	-5.15%
100-1220-55320	Life & Lid Ins - Empr Sha	1,560.00	146.53	1,150.27	1,170.00	1,226.66	-19.73	-76.39	-6.23%
100-1220-55370	PARS District Share	3,700.00	306.77	1,320.06	2,775.00	875.13	-1,454.94	444.93	50.84%
100-1220-55400	Workers Compensation	4,430.00	885.45	5,542.67	3,322.50	3,604.46	2,220.17	1,938.21	53.77%
100-1220-55450	Unemployment Insurance	1,000.00	0	384	750	9,960.00	-366.00	-9,576.00	-96.14%
	Wages and Benefits	356,090.00	32,705.52	230,121.46	267,067.50	226,685.21	-36,946.04	3,436.25	1.52%
									Increase in Admin hours when new bldg. opened
									Had only 2 hours of custodial per week last year
									\$1750 in costs now allocated to Communications

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	% Change Prior Year	Comments
100-1220-60350	Mileage	450	16.39	296.39	337.5	533.14	-41.11	-236.75	-44.41%
100-1220-60370	Staff Training	850	120	215.43	637.5	388.1	-422.07	-172.67	-44.49%
100-1220-65365	Telephone	4,000.00	161.67	1,878.07	3,000.00	1,616.39	-1,121.93	261.68	16.19%
100-1220-65701	Electricity	25,000.00	3,108.52	13,689.20	18,750.00	1,441.55	-5,060.80	12,247.65	849.62%
100-1220-65705	Gas	7,200.00	943.21	5,391.27	5,400.00	166.99	-8.73	5,224.28	3128.50%
100-1220-65720	Disposal Fees	0	0	2,064.64	5,500.00	552.24	-3,485.36	1,512.40	273.87%
100-1220-70000	Professional Services	5,000.00	99.22	3,257.76	3,750.00	2,444.20	-492.24	813.56	33.29%
100-1220-70320	Insurance	3,800.00	284.45	2,650.05	2,850.00	2,615.76	-199.95	34.29	1.31%
100-1220-73335	Memberships	450	0	300	337.5	345.85	-37.50	-45.85	-13.26%
100-1220-73340	Administrative Fees	8,500.00	546.95	5,287.09	6,375.00	4,668.81	-1,087.91	618.28	13.24%
100-1220-75250	Care Manager Expenses	2,500.00	299.46	299.46	1,875.00	582.72	-1,575.54	-283.26	-48.61%
100-1220-75330	Postage	0	0	423.29	0	441.5	423.29	-18.21	-4.12%
100-1220-75500	Office Supplies	1,500.00	0	474.83	1,125.00	364.95	-650.17	109.88	30.11%
100-1220-75515	Sen. Center Services & Supplies	0	2,167.59	13,991.47	0	13,991.47	13,991.47	100.00%	
100-1220-75540	Repairs and Supplies	37,000.00	864.7	8,234.63	27,750.00	5,681.35	-19,515.37	2,553.28	44.94%
100-1220-75620	Senior Program Supplies	21,500.00	-191.06	10,200.32	16,125.00	12,919.23	-5,924.68	-2,718.91	-21.05%
100-1220-75625	Senior Publicity	300	9.95	144.34	225	179.48	-80.66	-35.14	-19.58%
100-1220-75630	Senior Trip Expenses	231,000.00	8,935.58	129,298.20	173,250.00	107,955.96	-43,951.80	21,342.24	19.77%
100-1220-75700	Sen Center Nutrition Expenses	0	0	8,674.97	0	13,315.95	8,674.97	-4,640.98	-34.85%
	Operating Expenses	356,450.00	17,376.63	206,771.41	267,337.50	156,214.17	-60,566.09	50,557.24	32.36%
									Staff no longer driving to offsite locations
									New Building
									New Building
									New Building
									LLL expenses
									Senior Club account to be reimbursed
									Trip expenses are prepaid
Revenue Total		-394,650.00	-32,210.80	-211,809.94	-295,987.50	-230,743.52	84,177.56	18,933.58	-8.21%
Expense Total		712,540.00	50,082.15	436,892.87	534,405.00	382,899.38	-97,512.13	53,983.49	14.10%
Grand Total		317,890.00	17,871.35	225,082.93	238,417.50	152,155.86	-13,334.57	72,927.07	47.93%
									\$73k increase in deficit due to new site expenses and revenue reporting change

Winslow Center

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1230-43300	Winslow Center Rents Revenue	-38,000.00	-3,049.00	-21,293.67	-28,500.00	-30,278.75	7,206.33	8,985.08	-29.67%	
	Revenue	-38,000.00	-3,049.00	-21,293.67	-28,500.00	-30,278.75	7,206.33	8,985.08	-29.67%	

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1230-50001	WC-Salary General Manager	1,280.00	105.06	984.35	960	929.75	24.35	54.60	5.87%	
100-1230-50002	WC-Salary Office Staff	580	47.43	433.39	435	420.03	-1.61	13.36	3.18%	
100-1230-50003	WC-Salary Accounting Staff	1,230.00	102.91	931.83	922.5	896.94	9.33	34.89	3.89%	
100-1230-50190	WC-Custodial Part Time Staff	16,000.00	1,366.56	11,454.43	12,000.00	11,957.40	-545.57	-502.97	-4.21%	
100-1230-55150	Employer FICA/Medicare	500	39.13	338.64	375	340.3	-36.36	-1.66	-0.49%	
100-1230-55250	PERS- Employer Share	470	38.96	350.8	352.5	392.48	-1.70	-41.68	-10.62%	
100-1230-55300	Kaiser - Employer Share	200	61.28	542.35	150	460.56	392.35	81.79	17.76%	
100-1230-55310	Delta Dental - Empr Share	110	6.11	57.31	82.5	60.17	-25.19	-2.86	-4.75%	
100-1230-55320	Life & LId Ins - Empr Sha	60	2.25	20.43	45	20.17	-24.57	0.26	1.29%	
100-1230-55370	PARS District Share	400	34.16	295.64	300	314.57	-4.36	-18.93	-6.02%	
100-1230-55400	Workers Compensation	1,200.00	94.05	789.64	900	757.38	-110.36	32.26	4.26%	
	Wages and Benefits	22,030.00	1,897.90	16,198.81	16,522.50	16,549.75	-323.69	-350.94	-2.12%	

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1230-60350	Mileage	100	0	0	75	0	-75.00	0.00	0.00%	
100-1230-65365	Telephone	2,800.00	177.37	2,306.82	2,100.00	1,856.23	206.82	450.59	24.27%	
100-1230-65701	Electricity	8,000.00	419.31	5,722.90	6,000.00	6,504.14	-277.10	-781.24	-12.01%	
100-1230-65705	Gas	1,200.00	31.68	201.27	900	218.63	-698.73	-17.36	-7.94%	
100-1230-65720	Disposal Fees	2,500.00	0	1,770.93	1,875.00	1,942.14	-104.07	-171.21	-8.82%	
100-1230-70000	Professional Services	630	16.54	542.96	472.5	407.37	70.46	135.59	33.28%	
100-1230-73320	Insurance	750	49.08	441.72	562.5	435.96	-120.78	5.76	1.32%	
100-1230-73340	Administrative Fees	800	91.16	881.18	600	778.13	281.18	103.05	13.24%	
100-1230-75350	Postage	150	0	70.55	112.5	73.58	-41.95	-3.03	-4.12%	
	Operating Expenses	10,000.00	679.28	8,217.98	7,500.00	6,566.42	717.98	1,651.56	25.15%	April/May stock already purchased, June stock & 4th quarter services only expected for the remainder of the FY. Should be under or on target.
100-1230-75515	Services and Supplies	1,000.00	0	0	750	0	-750.00	0.00	0.00%	Technician-recommended wood siding and window casement repairs will be done in May/June. Will limit the work to the \$6000 budget.
100-1230-75625	Center Publicity	6,000.00	0	0	4,500.00	0	-4,500.00	0.00	0.00%	
	Major Repairs	33,930.00	1,464.42	20,156.31	25,447.50	18,782.60	-5,291.19	1,373.71	7.31%	
	Operating Expenses	-38,000.00	-3,049.00	-21,293.67	-28,500.00	-30,278.75	7,206.33	8,985.08	-29.67%	

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
	Revenue Total	-38,000.00	-3,049.00	-21,293.67	-28,500.00	-30,278.75	7,206.33	8,985.08	-29.67%	
	Expense Total	55,960.00	3,362.32	36,355.12	41,970.00	35,332.35	-5,614.88	1,022.77	2.89%	
	Grand Total	17,960.00	313.32	15,061.45	13,470.00	5,053.60	1,591.45	10,007.85	198.03%	

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change	% Change	Comments
1231	COMMUNITY CENTER RENTAL									
100-1231-43700	Revenue	0	0	0	0	66	0	-66	-100.00%	
100-1231-45700	Community Center Rental	0	0	0	0	-2,367.11	0	2367.11	-100.00%	
	CC F & E Collections	0	0	0	0	-2,301.11	0	2301.11	-100.00%	
	Revenue	0	0	0	0					

Expense	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change	% Change	Comments
COMMUNITY CENTER RENTAL									
Wages and Benefits									
CC-Salary General Manager	9,200.00	735.42	6,890.33	6,900.00	6,507.98	6,507.98	-9.67	382.35	5.88%
CC-Salary Office Staff	4,000.00	332.3	3,036.71	3,000.00	2,940.61	2,940.61	36.71	96.1	3.27%
CC-Salary Accounting Staff	8,600.00	720.44	6,522.95	6,450.00	6,278.18	6,278.18	72.95	244.77	3.90%
CC-Salary Director	76,120.00	6,342.00	57,956.12	57,090.00	54,341.32	54,341.32	866.12	3614.8	6.65%
Salary CC Office Staff	0	0	0	0	39,362.54	39,362.54	0	-39362.54	-100.00%
CC-Custodial Full Time Staff	0	0	0	0	108,589.64	108,589.64	0	-108589.6	-100.00%
CC-Custodial Part Time Staff	0	0	0	0	2,478.36	2,478.36	0	-2478.36	-100.00%
Employer FICA/Medicare	7,600.00	620.52	5,603.67	5,700.00	16,666.39	16,666.39	-96.33	-11062.72	-66.38%
PERS- Employer Share	15,000.00	1,240.95	11,168.56	11,250.00	34,456.44	34,456.44	-81.44	-23287.88	-67.59%
Kaiser - Employer Share	18,000.00	2,224.89	19,688.05	13,500.00	43,408.78	43,408.78	6188.05	-23720.73	-54.65%
Delta Dental - Empr Share	2,000.00	256.55	2,312.65	1,500.00	5,426.60	5,426.60	812.65	-3113.95	-57.38%
Life & Lid Ins - Empr Shr	1,100.00	72.62	651.19	825	1,831.80	1,831.80	-173.81	-1180.61	-64.45%
PARS District Share	0	0	0	0	55.55	55.55	0	-55.55	-100.00%
Workers Compensation	1,500.00	107.85	993.71	1,125.00	8,078.81	8,078.81	-131.29	-7085.1	-87.70%
Unemployment Insurance	2,000.00	0	0	1,500.00	36,630.00	36,630.00	-1500	-36630	-100.00%
Wages and Benefits	145,120.00	12,653.54	114,823.94	108,840.00	367,053.00	367,053.00	5983.94	-252229.1	-68.72%

Operating Expenses	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change	% Change	Comments
Mileage	450	25.99	203.44	337.5	423.3	423.3	-134.06	-219.86	-51.94%
Staff Training	500	83	482	375	50	50	107	432	864.00%
Telephone	1,400.00	36.22	335.04	1,050.00	1,118.56	1,118.56	-714.96	-783.52	-70.05%
Electricity	3,500.00	0	0	2,625.00	3,580.05	3,580.05	-2625	-3580.05	-100.00%
Gas	2,500.00	0	0	1,875.00	1,305.89	1,305.89	-1875	-1305.89	-100.00%
Universal Waste Fees	0	0	207.5	0	255.24	255.24	207.5	-47.74	-18.70%
Professional Services	3,600.00	115.76	3,800.72	2,700.00	2,851.57	2,851.57	1100.72	949.15	33.29%
Insurance	5,000.00	343.53	3,091.77	3,750.00	3,051.72	3,051.72	-658.23	40.05	1.31%
Memberships	300	0	171	225	166	166	-54	5	3.01%
Administrative Fees	5,000.00	638.1	6,168.27	3,750.00	5,446.94	5,446.94	2418.27	721.33	13.24%
Postage	0	0	493.84	0	515.09	515.09	493.84	-21.25	-4.13%
Office Supplies	0	0	16.03	0	0	0	16.03	16.03	100.00%
Operating Expenses	22,250.00	1,242.60	14,969.61	16,687.50	18,764.36	18,764.36	-1717.89	-3794.75	-20.22%

Revenue Total	0	0	0	0	-2,301.11	0	2301.11	-2301.11	-100.00%	
Expense Total	167,370.00	13,896.14	129,793.55	125,527.50	385,817.36	385,817.36	4266.05	-256023.8	-66.36%	Current year combined actual for both CC & Bldg maint are down \$28 from last year due to site closure
Grand Total	167,370.00	13,896.14	129,793.55	125,527.50	383,516.25	383,516.25	4266.05	-253722.7	-66.16%	

School House

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description Expense Dept	2013		2013		2013		2012		\$ Change YTD Budget	% Change Prior Year	Comments
		Budget	Period Amt	End Bal	YTD Budget	One Year Prior	Actual	\$ Change Prior Year	% Change Prior Year			
1232	Operating Expenses											
100-1232-65365	School House Telephone	300	12.58	165.06	225		184.6			-59.94	-10.59%	
100-1232-65701	School House Electricity	1,600.00	37.42	568.42	1,200.00		807.32			-631.58	-29.59%	no longer programming at VFW trailer
100-1232-75515	SchHouse Services and Supplies	1,400.00	246.3	1,050.06	1,050.00		1,529.90			0.06	-31.36%	
	Operating Expenses	3,300.00	296.3	1,783.54	2,475.00		2,521.82			-691.46	-29.28%	
	Expense Total	3,300.00	296.3	1,783.54	2,475.00		2,521.82			-691.46	-29.28%	
	Grand Total											

Rodgers Ranch

Period 09 - 09
Fiscal Year 2013 - 2013

2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget 2012 \$ Change YTD Budget \$ Change % Change

Account Number 1233

Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 \$ Change	YTD Budget	\$ Change	% Change	Comments
Dept Revenue									
R Ranch Rental	-2,000.00	0	0	-1,500.00	0	1,500.00	0	0.00%	
Revenue	-2,000.00	0	0	-1,500.00	0	1,500.00	0	0.00%	

Expense

Dept	Operating Expenses	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 \$ Change	YTD Budget	\$ Change	% Change	Comments
1233	R Ranch Gas & Electric	14.58	194.27	750	168.43	-555.73	25.84	15.34%	
100-1233-65701	R Ranch Gas & Electric	14.58	194.27	750	168.43	-555.73	25.84	15.34%	
100-1233-65705	R Ranch Water Expense	127.66	598.52	750	382.64	-151.48	215.88	56.42%	
100-1233-75515	R Ranch Services & Supplies	0	150	1,125.00	51.3	-975.00	98.7	192.40%	
	Operating Expenses	142.24	942.79	2,625.00	602.37	-1,682.21	340.42	56.51%	

Revenue Total	-2,000.00	0	0	-1,500.00	0	1,500.00	0	0.00%	
Expense Total	3,500.00	142.24	942.79	2,625.00	602.37	-1,682.21	340.42	56.51%	
Grand Total	1,500.00	142.24	942.79	1,125.00	602.37	-182.21	340.42	56.51%	no material change

Description
ADULT ACTIVITIES

Account Number	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1240-44100	-110,000.00	-9,041.87	-76,334.25	-82,500.00	-101,778.73	6,165.75	25,444.48	-25.00%		Class numbers are down from last year
100-1240-44200	-82,000.00	0	-51,155.86	-61,500.00	-47,952.43	10,344.14	-3,203.43	6.68%		Consistent with previous years numbers
100-1240-44300	0	-100	-100	0	-100	-100.00	0.00	0.00%		
Revenue	-192,000.00	-9,141.87	-127,590.11	-144,000.00	-149,831.16	16,409.89	22,241.05	-14.84%		impacted by revenue reporting change

Expense
ADULT ACTIVITIES

Account Number	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
Wages and Benefits	6,400.00	525.3	4,921.64	4,800.00	4,648.69	121.64	272.95	5.87%		
100-1240-50001	2,870.00	237.35	2,169.02	2,152.50	2,100.46	16.52	68.56	3.26%		
100-1240-50002	6,000.00	514.59	4,659.31	4,500.00	4,484.41	159.31	174.90	3.90%		
100-1240-50100	0	0	0	0	26,725.85	0.00	-26,725.85	-100.00%		Dodie retired
100-1240-50150	45,000.00	5,236.35	24,356.94	33,750.00	34,152.33	-9,393.06	-9,795.39	-28.68%		
100-1240-50160	29,000.00	0	23,872.02	21,750.00	14,021.81	2,122.02	9,850.21	70.25%		Over staffed last year
100-1240-55150	3,800.00	172.64	1,590.42	2,850.00	3,836.46	-1,259.58	-2,246.04	-58.54%		Dodie retired
100-1240-55250	2,500.00	194.98	1,754.64	1,875.00	6,665.65	-120.36	-4,911.01	-73.68%		Dodie retired
100-1240-55300	3,500.00	306.47	2,712.08	2,625.00	5,900.12	87.08	-3,188.04	-54.03%		Dodie retired
100-1240-55310	1,000.00	30.57	286.48	750	799.84	-463.52	-513.36	-64.18%		Dodie retired
100-1240-55320	200	11.39	102.35	150	100.53	-47.65	1.82	1.81%		
100-1240-55370	1,500.00	130.92	1,300.84	1,125.00	1,384.34	175.84	-83.50	-6.03%		
100-1240-55400	1,850.00	-212.66	591.21	1,387.50	1,336.69	-796.29	-745.48	-55.77%		
100-1240-55450	2,000.00	0	0	1,500.00	1,251.00	-1,500.00	-1,251.00	-100.00%		
Wages and Benefits	105,620.00	7,147.90	68,316.95	79,215.00	107,408.18	-10,898.05	-39,091.23	-36.40%		

Operating Expenses

Account Number	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1240-60350	100	0	0	75	0	-75.00	0.00	0.00%		
100-1240-60370	400	0	0	300	0	-300.00	0.00	0.00%		
100-1240-65365	200	0	0	150	0	-150.00	0.00	0.00%		
100-1240-70000	2,560.00	82.69	2,714.80	1,920.00	2,036.83	794.80	677.97	33.29%		
100-1240-73320	2,800.00	245.38	2,208.42	2,100.00	2,179.80	108.42	28.62	1.31%		
100-1240-73335	0	0	0	0	65.85	0.00	-65.85	-100.00%		
100-1240-73340	4,000.00	455.79	4,405.91	3,000.00	3,890.67	1,405.91	515.24	13.24%		
100-1240-73410	20,000.00	0	18,063.50	15,000.00	0	3,063.50	18,063.50	100.00%		MDUSD fees for Rec SS, did not bill in prior year
100-1240-75350	600	0	352.74	450	367.92	-97.26	-15.18	-4.13%		
100-1240-75620	10,500.00	405	4,765.53	7,875.00	5,558.62	-3,109.47	-793.09	-14.27%		
100-1240-75625	1,100.00	1,607.97	1,607.97	825	697.19	782.97	910.78	130.64%		
100-1240-75660	11,000.00	0	6,133.24	8,250.00	6,261.58	-2,116.76	-128.34	-2.05%		
Operating Expenses	53,260.00	2,796.83	40,252.11	39,945.00	21,058.46	307.11	19,193.65	91.14%		driven by use of premise fee change

Revenue Total	-192,000.00	-9,141.87	-127,590.11	-144,000.00	-149,831.16	16,409.89	22,241.05	-14.84%		
Expense Total	158,880.00	9,944.73	108,569.06	119,160.00	128,466.64	-10,590.94	-19,897.58	-15.49%		
Grand Total	-33,120.00	802.86	-19,021.05	-24,840.00	-21,364.52	5,818.95	2,343.47	-10.97%		Net profit declined by \$2k but revenue impacted by reporting change

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
00-1250-45050	Athletics-Youth Sports Revenue	-20,000.00	-3,332.85	-18,956.00	-15,000.00	-20,015.00	-3,956.00	1,059.00	-5.29%	impacted by change in revenue reporting had \$24 in unearned rev at 6/30/12
00-1250-45150	Athletics - Recreation Gen	-114,000.00	-7,291.40	-86,777.12	-85,500.00	-103,898.25	-1,277.12	17,121.13	-16.48%	
00-1250-45200	Athletics-Softball	-153,000.00	-7,709.76	-105,522.76	-114,750.00	-150,601.00	9,227.24	45,078.24	-29.93%	impacted by revenue reporting change, Spring season team enrollment down from 73 to 67
00-1250-45250	Athletics- Basketball	-77,000.00	-3,533.20	-51,020.00	-57,750.00	-57,977.00	6,730.00	6,957.00	-12.00%	Issues with gym use
00-1250-45300	Athletics- Drop-in Sport	-16,000.00	-1,682.00	-11,796.00	-12,000.00	-8,666.85	204.00	-3,129.15	36.10%	prior year construction impacted
00-1250-45350	Athletics-Rec Facility U	-27,000.00	-1,819.76	-32,532.48	-20,250.00	-15,688.50	-12,282.48	-16,843.98	107.37%	picnic rentals
00-1250-45360	Athletics Field Use	-55,000.00	-20,000.00	-30,000.00	-41,250.00	-30,000.00	11,250.00	0.00	0.00%	Still need PHMSA fees
00-1250-45500	Athletics-Athl& Fitness	-21,500.00	-962	-11,477.00	-16,125.00	-13,224.00	4,648.00	1,747.00	-13.21%	
00-1250-45600	Athletics- Bus rental Revenue	-1,000.00	0	-119	-750	-221.05	631.00	102.05	-46.17%	
		-484,500.00	-46,330.97	-346,200.36	-363,375.00	-400,291.65	15,174.64	52,091.29	-13.01%	driven by softball decline
250										
Expense										
ATHLETICS										
Wages and Benefits										
00-1250-50001	Athletics-Salary General Manag	11,500.00	945.54	8,658.98	8,625.00	8,367.62	233.98	491.36	5.87%	
00-1250-50002	Athletics-Salary Office Staff	5,040.00	427.24	3,904.33	3,780.00	3,873.87	124.33	30.46	0.79%	
00-1250-50003	Athletics-Salary Accounting St	10,500.00	926.27	8,386.69	7,875.00	8,088.28	511.69	298.41	3.69%	
00-1250-50010	Athletics-Salary Supervisors	72,500.00	6,040.00	55,196.31	54,375.00	53,123.44	821.31	2,072.87	3.90%	
00-1250-50015	Athletics-Rec Co-Ordinators	36,500.00	2,950.00	26,555.32	27,375.00	26,028.87	-819.68	526.45	2.02%	
00-1250-50050	Salary Youth Sports	3,400.00	512.5	2,105.50	2,550.00	2,145.00	-444.50	-39.50	-1.84%	
00-1250-50200	Salaries Adult Sports	38,000.00	1,927.25	20,960.50	28,500.00	17,532.85	-7,539.50	3,427.65	19.55%	revenue up \$3100
00-1250-50300	Athletics-Salaries Drop-In	2,000.00	0	3,149.56	1,500.00	368.5	1,649.56	2,781.06	754.70%	
00-1250-50500	Salaries Athletics	12,000.00	253.8	8,052.00	9,000.00	6,667.08	-948.00	1,384.92	20.77%	
00-1250-55150	Employer FICA/Medicare	10,200.00	864.5	7,959.41	7,650.00	7,674.37	309.41	285.04	3.71%	
00-1250-55250	PERS- Employer Share	20,850.00	1,720.93	15,488.37	15,637.50	17,316.60	-149.13	-1,828.23	-10.56%	
00-1250-55300	Kaiser - Employer Share	32,000.00	2,815.03	24,920.96	24,000.00	22,917.62	920.96	2,003.34	8.74%	
00-1250-55310	Delta Dental - Empr Share	4,000.00	324.12	2,925.17	3,000.00	2,882.31	-74.83	42.86	1.49%	
00-1250-55320	Life & Lid Ins - Empr Shr	1,200.00	106.18	952.71	900	938.13	52.71	14.58	1.55%	
00-1250-55370	PARS District Share	1,400.00	67.36	910.31	1,050.00	861.63	-139.69	48.68	5.65%	
00-1250-55400	Workers Compensation	3,900.00	190.21	1,887.87	2,925.00	1,883.46	-1,037.13	4.41	0.23%	
00-1250-55450	Unemployment Insurance	1,000.00	0	1,028.00	750	941	278.00	87.00	9.25%	
		265,990.00	20,070.93	193,241.99	199,492.50	181,610.63	-6,250.51	11,631.36	6.40%	
Operating Expenses										
00-1250-60350	Mileage	750	16.95	402.95	562.5	480.09	-159.55	-77.14	-16.07%	
00-1250-60370	Staff Training	400	0	0	300	77	-300.00	-77.00	-100.00%	
00-1250-65365	Telephone	2,000.00	119.6	1,192.44	1,500.00	1,123.22	-307.56	69.22	6.16%	
00-1250-70000	Professional Services	4,370.00	148.84	4,886.64	3,277.50	3,666.30	1,609.14	1,220.34	33.29%	
00-1250-73320	Insurance	5,850.00	441.68	3,975.12	4,387.50	4,117.40	-412.38	-142.28	-3.46%	
00-1250-73335	Memberships	250	0	150	187.5	65.85	-37.50	84.15	127.79%	
00-1250-73340	Administrative Fees	7,200.00	820.41	7,930.63	5,400.00	7,003.21	2,530.63	927.42	13.24%	
00-1250-73410	Use of Premise	38,000.00	0	15,960.00	28,500.00	12,690.00	-12,540.00	3,270.00	25.77%	MDUSD gym fees
00-1250-75050	Youth Sports Supplies	5,750.00	0	5,391.12	4,312.50	5,569.87	1,076.62	-178.75	-3.21%	
00-1250-75350	Postage	1,400.00	0	671.58	1,050.00	662.25	-378.42	9.33	1.41%	Purchased new storage box for Bocce and scoreboard controls for softball
00-1250-75620	Rec General Supplies	40,000.00	6,899.35	42,665.90	30,000.00	32,311.21	12,665.90	10,354.69	32.05%	
00-1250-75622	Contract Officials	56,500.00	3,348.00	40,564.00	42,375.00	40,984.00	-1,811.00	-420.00	-1.02%	
00-1250-75625	Publicity	1,000.00	0	0	750	0	-750.00	0.00	0.00%	
00-1250-75628	Bus Expenses	4,500.00	1,094.70	1,094.70	3,375.00	2,382.10	-2,280.30	-1,287.40	-54.04%	
00-1250-75670	Athletic Supplies	2,100.00	703.67	893.2	1,575.00	1,958.42	-681.80	-1,065.22	-54.39%	
	Operating Expenses	170,070.00	13,593.20	125,776.28	127,552.50	113,090.92	-1,774.22	12,687.36	11.22%	
Revenue Total										
		-484,500.00	-46,330.97	-346,200.36	-363,375.00	-400,291.65	15,174.64	52,091.29	-13.01%	
Expense Total										
		436,080.00	33,664.13	319,020.27	327,045.00	294,701.55	-8,024.73	24,318.72	8.25%	
	Grand Total	-48,440.00	-12,666.84	-29,180.09	-36,330.00	-105,590.10	7,149.91	76,410.01	-72.36%	

Teens

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1255	Revenue					0	-5,286.64	-11,286.64	100.00%	
100-1255-43700	Teen Center Rentals	-8,000.00	-2,356.26	-11,286.64	-6,000.00	0	5,887.24	13,313.18	-22.22%	Loss of STAGE Troupe Winter program
100-1255-45100	Teen Activities	-70,000.00	1,985.27	-68,014.73	-52,500.00	-59,925.94	2,148.00	-1,602.00	100.00%	
100-1255-45200	Teen Center Snack Shack	-5,000.00	-853	-1,602.00	-3,750.00	0	-3,291.00	-5,414.00	4262.99%	
100-1255-45450	Teen Special Events	-3,000.00	-5,551.00	-5,541.00	-2,250.00	-127	0.00	10,987.96	-100.00%	
100-1255-45700	Teen Cntr Furniture Donation	0	0	0	0	-10,987.96	-542.40	5,998.50	-8.44%	
	Revenue	-86,000.00	-6,774.99	-65,042.40	-64,500.00	-71,040.90				

Expense

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1255	TEENS									
	Wages and Benefits									
100-1255-50001	Teens-Salary General Manager	2,600.00	210.13	1,968.67	1,950.00	1,859.47	18.67	109.20	5.87%	
100-1255-50002	Teens- Salary Office Staff	1,200.00	94.94	867.62	900	747.09	-32.38	120.53	16.13%	
100-1255-50003	Teens Salary Accounting Staff	2,500.00	205.85	1,863.72	1,875.00	1,777.40	-11.28	86.32	4.86%	
100-1255-50015	Teens- Salary Supervisor	58,000.00	4,772.69	43,615.10	43,500.00	40,350.39	115.10	3,264.71	8.09%	step and payrate change
100-1255-50100	Teens-Salary PTime	0	0	0	0	466.88	0.00	-466.88	-100.00%	
100-1255-50120	Teens- Salary Teen Center Staf	35,000.00	2,692.01	25,045.31	26,250.00	13,018.21	-1,204.69	12,027.10	92.39%	Increase due to afterschool program
100-1255-50190	Teens-Salary Custodial PTime	8,000.00	956.68	4,143.91	6,000.00	0	-1,856.09	4,143.91	100.00%	site now open
100-1255-55150	Teens-Employer FICA/Medicare	4,500.00	427.87	3,900.35	3,375.00	3,363.95	525.35	536.40	15.95%	
100-1255-55250	Teens-PERS -Employer Share	10,050.00	805.92	7,253.18	7,537.50	7,537.50	-284.32	-502.24	-6.48%	
100-1255-55300	Teens-Health Coverage	14,500.00	1,264.78	11,192.24	10,875.00	10,311.13	317.24	881.11	8.55%	
100-1255-55310	Teens-Dental Coverage	1,530.00	131.67	1,189.42	1,147.50	1,039.79	41.92	149.63	14.39%	
100-1255-55320	Teens- PARS -Employer Share	500	48.53	435.26	375	409.1	60.26	26.16	6.39%	
100-1255-55370	FICA Alternative PARS	1,000.00	89.66	774.07	750	318.45	24.07	455.62	143.07%	
100-1255-55400	Teens-Workers Compensation	1,200.00	307.66	1,425.40	900	983.25	525.40	442.15	44.97%	
100-1255-55450	Teens-Unemployment Insurance	0	0	75	0	104	75.00	-29.00	-27.88%	
	Wages and Benefits	140,580.00	12,008.39	103,749.25	105,435.00	82,504.53	-1,685.75	21,244.72	25.75%	

Operating Expenses

100-1255-60350	Mileage Reimbursement	600	20.34	182.31	450	349.66	-267.69	-167.35	-47.86%	
100-1255-60370	Staff Training	1,000.00	49.42	444.42	750	388.1	-305.58	56.32	14.51%	
100-1255-65365	Telephone expense	2,800.00	90.77	1,202.04	2,100.00	631.29	-897.96	570.75	90.41%	
100-1255-65701	Electricity	5,000.00	702.45	4,573.35	3,750.00	0	823.35	4,573.35	100.00%	site now open
100-1255-65705	Gas expense	2,000.00	184.46	1,518.83	1,500.00	0	18.83	1,518.83	100.00%	site now open
100-1255-65720	Disposal Fees	0	0	650.75	0	0	650.75	650.75	100.00%	site now open
100-1255-70000	Professional Fees	1,300.00	33.07	1,085.92	975	814.73	110.92	271.19	33.29%	
100-1255-73320	Insurance Expense	1,650.00	98.15	883.35	1,237.50	678.16	-354.15	205.19	30.26%	
100-1255-73335	Memberships	350	0	165	262.5	232.5	-97.50	-67.50	-29.03%	
100-1255-73340	Administrative Expenses	1,800.00	182.31	1,762.36	1,350.00	1,556.27	412.36	206.09	13.24%	
100-1255-75350	Postage Expense	250	0	104.46	187.5	147.17	-83.04	-42.71	-29.02%	
100-1255-75500	Office Supplies	500	0	678.63	375	0	303.63	678.63	100.00%	
100-1255-75515	Services & Supplies	14,000.00	290.62	6,011.57	10,500.00	0	-4,488.43	6,011.57	100.00%	site now open
100-1255-75620	Snack Shack Supplies	3,000.00	466.81	1,806.99	2,250.00	0	-443.01	1,806.99	100.00%	site now open
100-1255-75625	Teen Publicity	500	0	222.81	375	0	-152.19	222.81	100.00%	
100-1255-75626	Teen Supplies	25,000.00	4,456.87	22,125.68	18,750.00	19,141.91	3,375.68	2,983.77	15.59%	
100-1255-75627	Teen Website Expenses	1,500.00	9.95	149.91	1,125.00	374.55	-975.09	-224.64	-59.98%	
100-1255-75630	Teens-Special Event Expenses	500	42.64	653.05	375	0	278.05	653.05	100.00%	
	Operating Expenses	61,750.00	6,627.86	44,221.43	46,312.50	24,314.34	-542.40	5,998.50	-8.44%	

	Revenue Total	-86,000.00	-6,774.99	-65,042.40	-64,500.00	-71,040.90	-3,776.82	41,151.81	38.52%	
	Expense Total	202,330.00	18,636.25	147,970.68	151,747.50	106,818.87	-4,319.22	47,150.31	131.79%	
	Grand Total	116,330.00	11,861.26	82,928.28	87,247.50	35,777.97				

Preschool Youth

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1260-46100	Preschool-Elementary Revenue	-30,000.00	-1,258.29	-20,252.99	-22,500.00	-15,443.03	2,247.01	-4,809.96	31.15%	
100-1260-46150	Preschool- Special Events	-27,000.00	-6,431.50	-15,549.50	-20,250.00	-12,599.94	4,700.50	-2,949.56	23.41%	Literary women moved to this dept
100-1260-46155	Preschool- Holiday Festival	-350	0	-390	-262.5	-335	-127.50	-55.00	16.42%	
100-1260-46160	Blues & Brews Special Event	-49,500.00	-2	-28,978.00	-37,125.00	-36,163.27	8,147.00	7,185.27	-19.87%	
100-1260-46250	Preschool- Preschool Classes	-68,000.00	-5,253.23	-53,508.01	-51,000.00	-49,327.30	-2,508.01	-4,180.71	8.48%	lower attendance in extended hours program
100-1260-46280	Preschool- Priority Preschool	-310,000.00	-32,846.20	-221,097.54	-232,500.00	-273,177.23	11,402.46	52,079.69	-19.06%	net difference between revenue and Priority parent Exps below are zeroed out at year-end and rolled to next year
100-1260-46300	Priority Parent Revenue	0	-49.16	-14,618.31	0	-20,018.89	-14,618.31	5,400.58	-26.99%	
	Revenue	-484,850.00	-45,640.38	-354,394.35	-363,637.50	-407,064.66	9,243.15	52,670.31	-12.94%	
Expense										
1260 PRESCHOOL YOUTH										
Wages and Benefits										
100-1260-50001	PreSch-Salary General Manager	6,400.00	525.3	4,921.64	4,800.00	4,848.69	121.64	272.95	5.87%	
100-1260-50002	PreSch-Salary Office Staff	3,860.00	237.35	2,169.02	2,895.00	2,100.46	-725.98	68.56	3.26%	
100-1260-50003	PreSch-Salary Accounting Staff	6,100.00	514.59	4,659.31	4,575.00	4,484.41	84.31	174.90	3.90%	
100-1260-50050	PreSch-Salary Supervisor	24,230.00	1,989.49	17,905.47	18,172.50	17,770.26	-267.03	135.21	0.76%	
100-1260-50100	PreSch-Salary Elementary Progr	3,000.00	273	525	2,250.00	869.42	-1,725.00	-344.42	-39.61%	
100-1260-50150	PreSch-Salary Special Events	7,650.00	530.31	5,349.69	5,737.50	5,946.13	-869.43	-596.44	-10.03%	Using Full Time Staff for events
100-1260-50250	Salaries Preschool	28,000.00	1,149.08	15,953.09	21,000.00	18,080.77	-5,046.91	-2,127.68	-11.77%	
100-1260-50280	Salaries Priority Ps	128,000.00	11,543.73	80,626.57	96,000.00	84,549.74	-15,373.43	-3,923.17	-4.64%	revenue down 19%
100-1260-55150	Employer FICA/Medicare	20,500.00	1,010.28	8,128.10	9,180.00	8,711.35	-1,051.90	-583.25	-6.70%	
100-1260-55250	PERS- Employer Share	1,800.00	433.38	3,835.17	3,375.00	3,952.28	460.17	-117.11	-2.96%	
100-1260-55300	Kaiser - Employer Share	1,800.00	124.01	1,122.75	1,350.00	1,231.63	-698.43	-3,185.77	-17.83%	
100-1260-55310	Delta Dental - Empr Share	900	35.76	320.92	675	360.43	-354.08	-39.51	-10.96%	
100-1260-55320	Life & LId Ins - Empr Shr	1,700.00	105.65	770.16	1,275.00	757.21	-504.84	12.95	1.71%	
100-1260-55370	PARS Districtal Share	3,800.00	336.98	2,065.98	2,850.00	2,105.51	-784.02	-39.53	-1.88%	
100-1260-55400	Workers Compensation	1,000.00	0	540	750	1,980.00	-210.00	-1,440.00	-72.73%	
100-1260-55450	Unemployment Insurance	253,680.00	20,607.96	163,571.44	190,260.00	175,412.63	-26,688.56	-11,841.19	-6.75%	
Operating Expenses										
100-1260-60350	Mileage	200	0	0	150	0	-150.00	0.00	0.00%	
100-1260-60370	Staff Training	400	0	0	300	160	-300.00	-160.00	-100.00%	
100-1260-70000	Professional Services	2,500.00	82.69	2,714.80	1,875.00	2,036.83	839.80	677.97	33.29%	
100-1260-73320	Insurance	3,000.00	245.38	2,208.42	2,250.00	2,179.80	-41.58	28.62	1.31%	
100-1260-73335	Memberships	200	0	0	150	131.7	-150.00	-131.70	-100.00%	
100-1260-73340	Administrative Fees	5,000.00	455.79	4,405.91	3,750.00	3,890.67	655.91	515.24	13.24%	
100-1260-73410	Use of Premise	24,000.00	2,000.00	16,000.00	18,000.00	18,000.00	-2,000.00	-2,000.00	-11.11%	
100-1260-75100	Elementary Supplies	9,500.00	-250	11,543.96	7,125.00	5,945.13	4,418.96	5,598.83	94.18%	
100-1260-75150	Special Event Supplies	21,000.00	3,267.17	10,441.48	15,750.00	9,419.57	-5,308.52	1,021.91	10.85%	
100-1260-75155	Holiday Festival Supplies	300	0	336.6	225	224.4	111.60	112.20	50.00%	Includes \$3k of expenses for 2013 B&B
100-1260-75160	Blues&Brews Special Event Exps	33,000.00	399.9	29,991.72	24,750.00	40,433.14	5,241.72	-10,441.42	-25.82%	
100-1260-75225	License Fees	300	0	0	225	0	-225.00	0.00	0.00%	
100-1260-75250	Preschool Supplies	8,000.00	58.08	5,231.01	6,000.00	1,614.03	-768.99	3,616.98	224.10%	
100-1260-75260	Priority Ps Supplies	9,500.00	1,101.72	5,580.07	7,125.00	5,355.99	-1,544.93	224.08	4.18%	
100-1260-75300	Priority Parent Expenses	0	-847.77	4,460.49	0	6,898.99	4,460.49	-2,438.50	-35.35%	net difference between expenses and Priority parent Rev above are zeroed out at year-end and rolled to next year
100-1260-75350	Postage	700	0	352.74	525	367.92	-172.26	-15.18	-4.13%	
100-1260-75625	Publicity	1,000.00	0	357.25	750	700.38	-392.75	-343.13	-48.99%	
	Operating Expenses	118,600.00	6,512.96	93,624.45	88,950.00	97,358.55	4,674.10	-3,734.10	-3.84%	
Revenue Total		-484,850.00	-45,640.38	-354,394.35	-363,637.50	-407,064.66	9,243.15	52,670.31	-12.94%	
Expense Total		372,280.00	27,120.92	257,195.09	279,210.00	272,771.18	-22,014.11	-15,575.28	-5.71%	Net of impact of Priority Parents activity actual net decline is \$34k or down 25%
Grand Total		-112,570.00	-18,519.46	-97,198.46	-84,427.50	-134,293.48	-12,770.96	37,095.02	-27.62%	

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
00-1270-47100	CHILD CARE Revenue	-320,000.00	-20,478.45	-217,836.58	-240,000.00	-228,399.22	22,163.42	10,562.64	-4.62%	
270	CHILD CARE Revenue	-320,000.00	-20,478.45	-217,836.58	-240,000.00	-228,399.22	22,163.42	10,562.64	-4.62%	
270	Expense									
	CHILD CARE									
	Wages and Benefits									
00-1270-50001	Child-Salary General Manager	3,780.00	315.18	2,953.00	2,835.00	2,789.21	118.00	163.79	5.87%	
00-1270-50002	Child-Salary Office Staff	1,730.00	142.41	1,301.44	1,297.50	1,260.28	3.94	41.16	3.27%	
00-1270-50003	Child-Salary Accounting Staff	3,700.00	308.76	2,795.58	2,775.00	2,690.68	20.58	104.90	3.90%	
100-1270-50100	Child Care Director	55,980.00	4,863.00	43,016.22	41,985.00	36,803.55	1,031.22	6,212.67	16.88%	M Valley moved to 40 hours
100-1270-50110	Childcare Staff Full-Time	24,230.00	1,989.51	17,905.53	18,172.50	26,021.80	-266.97	-8,116.27	-31.19%	offset in part by PT increase
100-1270-50120	Childcare Staff Part-Time	65,000.00	6,436.16	57,053.69	48,750.00	47,066.43	8,303.69	9,987.26	21.22%	offset in part by FT decrease
100-1270-50190	Child-Custodial Part Time Staf	5,600.00	379.6	3,767.53	4,200.00	3,739.06	-432.47	28.47	0.76%	
100-1270-50150	Employer FICA/Medicare	9,150.00	796.3	7,056.81	6,862.50	6,214.82	194.31	841.99	13.55%	
100-1270-55150	PERS- Employer Share	16,600.00	1,314.00	11,529.78	12,450.00	12,604.70	-920.22	-1,074.92	-8.53%	
100-1270-55300	Kaiser - Employer Share	9,000.00	818.43	7,242.46	6,750.00	8,929.31	492.46	-1,686.85	-18.89%	
100-1270-55310	Delta Dental - Empr Share	2,800.00	172.24	1,552.59	2,100.00	1,669.91	-547.41	-117.32	-7.03%	
100-1270-55320	Life & Ltd Ins - Empr Shr	1,000.00	71.94	631.4	750	678.97	-118.60	-47.57	-7.01%	
100-1270-55370	PARS District Share	1,300.00	121.78	1,190.27	975	1,267.54	215.27	-77.27	-6.10%	
100-1270-55400	Workers Compensation	3,000.00	246.07	2,204.75	2,250.00	2,093.42	-45.25	111.33	5.32%	
100-1270-55450	Unemployment Insurance	1,000.00	0	0	750	0	-750.00	0.00	0.00%	
	Wages and Benefits	203,870.00	17,975.38	160,201.05	152,902.50	153,829.68	7,298.55	6,371.37	4.14%	
	Operating Expenses									
100-1270-60350	Mileage	200	16.39	233.44	150	0	83.44	233.44	100.00%	
100-1270-60370	Staff Training	200	0	100	150	110	-50.00	-10.00	-9.09%	
100-1270-65365	Telephone	1,000.00	107.9	968.63	750	1,071.95	218.63	-103.32	-9.64%	
100-1270-65700	Combined Utilities	1,000.00	77	616	750	694	-134.00	-78.00	-11.24%	
100-1270-70000	Professional Services	1,400.00	49.36	1,628.88	1,050.00	1,222.10	578.88	406.78	33.29%	
100-1270-73320	Insurance	1,800.00	147.23	1,325.07	1,350.00	1,307.88	-24.93	17.19	1.31%	
100-1270-73335	Memberships	200	0	0	150	140	-150.00	-140.00	-100.00%	
100-1270-73340	Administrative Fees	2,800.00	273.47	2,643.54	2,100.00	2,334.40	543.54	309.14	13.24%	
100-1270-73410	Use of Premise	0	0	78	0	0	78.00	78.00	100.00%	
100-1270-75225	License Fees	1,200.00	74	1,028.00	900	1,435.00	128.00	-407.00	-28.36%	
100-1270-75250	Kidstop Supplies	23,000.00	952.2	18,243.14	17,250.00	21,976.72	993.14	-3,733.58	-16.99%	revenue down 5 %
100-1270-75350	Postage	400	0	211.65	300	220.74	-88.35	-9.09	-4.12%	
100-1270-75515	Services & Supplies	3,000.00	246.27	1,109.47	2,250.00	0	-1,140.53	1,109.47	100.00%	
100-1270-75625	Kidstop Publicity	400	0	409.57	300	323.31	109.57	86.26	26.68%	
	Operating Expenses	36,600.00	1,943.82	28,595.39	27,450.00	30,836.10	1,145.39	-2,240.71	-7.27%	
	Revenue Total	-320,000.00	-20,478.45	-217,836.58	-240,000.00	-228,399.22	22,163.42	10,562.64	-4.62%	
	Expense Total	240,470.00	19,919.20	188,796.44	180,352.50	184,665.78	8,443.94	4,130.66	2.24%	
	Grand Total	-79,530.00	-559.25	-29,040.14	-59,647.50	-43,733.44	30,607.36	14,693.30	-33.60%	\$15k decline in net profit

Aquatics

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-48000	Aquatics-Classes Revenue	-24,000.00	-88	-12,128.29	-18,000.00	-18,958.53	5,871.71	6,830.24	-36.03%	new unearned revenue method same as 1st & 2nd quarter (fewer water blast passes, adjusted pass fees in Active for ADA). New water blast instructor building class back up new unearned revenue method
100-1280-48100	Aquatics-Water Exercise Class	-31,000.00	-1,879.99	-17,441.00	-23,250.00	-21,998.00	5,809.00	4,557.00	-20.72%	
100-1280-48200	Aquatics-Dolphin Swim Team	-58,000.00	-20	-44,410.48	-43,500.00	-85,380.99	-910.48	40,970.51	-47.99%	
100-1280-48300	Aquatics-Pool Rental	-17,500.00	-180	-15,912.00	-13,125.00	-15,072.52	-2,787.00	60.52	-0.38%	decreased rec swim attendance in summer 2012, also set up fees in POS to contribute to ADA, etc.
100-1280-48400	Aquatics-Recreational Swim	-32,500.00	0	-19,634.98	-24,375.00	-23,259.42	4,740.02	3,624.44	-15.58%	new unearned revenue method
100-1280-48500	Aquatics-Swim Instructions	-111,000.00	-670	-75,630.36	-83,250.00	-83,779.50	7,619.64	8,149.14	-9.73%	same as 1st & 2nd quarter (decreased enrollment) and new unearned revenue method
100-1280-48600	Aquatics-Family Swim Pass	-1,500.00	0	-180	-1,125.00	0	945.00	-180.00	100.00%	increased enrollment in fall 2012
100-1280-48700	Aquatics-Swim for Fitness	-26,000.00	-1,950.32	-15,162.49	-19,500.00	-21,594.20	4,337.51	6,431.71	-29.78%	reduced enrollment in fall 2012 inathlon, canceled spring 2013 inathlon, and change in unearned revenue method
100-1280-48800	Aquatics-PH Swim Club	-9,000.00	0	-10,089.89	-6,750.00	-7,574.40	-3,339.89	-2,515.49	33.21%	
100-1280-48900	Aquatics-Clinics Revenue	-36,000.00	-2,897.00	-21,823.50	-27,000.00	-33,730.80	5,176.50	11,907.30	-35.30%	
		-346,500.00	-7,685.31	-232,412.99	-289,875.00	-312,248.36	27,462.01	79,835.37	-25.57%	
Expense AQUATICS										
1280	Wages and Benefits									
100-1280-50001	Aqua-Salary General Manager	8,600.00	735.41	6,890.31	6,600.00	6,508.15	290.31	382.16	5.87%	
100-1280-50002	Aqua-Salary Office Staff	4,000.00	332.3	3,036.71	3,000.00	2,940.61	36.71	96.10	3.27%	
100-1280-50003	Aqua-Salary Accounting Staff	8,570.00	720.44	6,522.95	6,427.50	6,278.18	95.45	244.77	3.90%	
100-1280-50100	Aquatics Supervisor	72,650.00	6,040.00	55,196.31	54,487.50	53,453.32	708.81	1,742.99	3.26%	
100-1280-50186	Salary Pool Maintenance	52,000.00	4,228.00	38,347.50	39,000.00	35,279.07	-652.50	3,068.43	8.70%	same as 1st & 2nd quarter (retro step increase)
100-1280-50187	Salary Pool Custodial	3,650.00	0	2,761.00	2,737.50	1,900.25	23.50	860.75	45.30%	same as 1st & 2nd quarter (additional custodial due to extended rec swim, additional lessons and program relocations due to PHEC pump)
100-1280-50188	Salary Aquatics Co-Ord	55,200.00	4,810.00	45,090.00	41,400.00	38,014.20	3,690.00	7,075.80	18.61%	supplemental payment charged to this account instead of Dolins
100-1280-50190	Salary Pool Maintenance	9,500.00	969.24	2,682.76	7,125.00	6,553.39	-4,442.24	-3,870.63	-59.06%	same as 1st & 2nd quarter (Dolins)
100-1280-50370	Salary Staff Training	8,800.00	0	4,715.71	6,600.00	4,568.27	-1,884.29	147.44	3.23%	same as 1st & 2nd quarter (using PT staff for fewer hours)
100-1280-50481	Salary Water Exercise	15,000.00	1,168.00	10,056.00	11,250.00	9,818.00	-1,194.00	238.00	2.42%	
100-1280-50482	Salary Dolphins	28,000.00	0	16,574.00	21,000.00	15,066.00	-4,426.00	1,508.00	10.01%	same as 1st & 2nd quarter (one crab feed payment in Sept, instead of two payments - usually June & Aug)
100-1280-50483	Salary Pool Cashier	3,500.00	0	2,540.69	2,625.00	2,365.89	-84.31	174.80	7.39%	addition of sept rec swim sessions, more rentals (water polo in fall/winter)
100-1280-50484	Salary Life Guard	49,000.00	1,199.60	36,328.46	36,750.00	32,779.13	-421.54	3,549.33	10.83%	additional lessons (one week at end of summer, no break between summer weekend lessons & fall, winter lessons)
100-1280-50485	Aqua-Salary Instructor	34,000.00	534.35	25,805.95	25,500.00	21,055.98	305.95	4,749.97	22.56%	
100-1280-50486	Salary Pool Manager	7,600.00	0	5,433.99	5,700.00	4,607.91	-266.01	826.08	17.93%	additional lessons (one week at end of summer, no break between summer weekend lessons & fall, winter lessons)
100-1280-50488	Salary Ph Swim Club	4,200.00	0	3,290.50	3,150.00	3,430.00	140.50	-139.50	-4.07%	reduced enrollments reduces instructor payment
100-1280-50489	Aqua-Salary Clinics	13,500.00	220	6,924.00	10,125.00	8,370.08	-3,201.00	-1,446.08	-17.28%	addition of water walking and aqua zumba
100-1280-50490	Salary Aquatic Classes	23,000.00	1,392.00	17,006.31	17,250.00	16,123.57	-243.69	882.74	5.47%	
100-1280-55150	Employer FICA/Medicare	18,900.00	1,361.32	13,839.21	14,175.00	13,258.57	-335.79	580.64	4.38%	
100-1280-55250	PERS- Employer Share	32,100.00	2,572.01	23,201.32	24,075.00	25,904.63	-873.68	-2,703.31	-10.44%	change in employee contributions
100-1280-55300	Kaiser- Employer Share	26,000.00	2,332.75	20,642.58	19,500.00	20,537.95	1,142.58	104.63	0.51%	
100-1280-55310	Delta Dental- Empr Share	5,800.00	463.02	4,170.73	4,350.00	4,087.24	-179.27	83.49	2.04%	
100-1280-55320	Life & Lid Ins - Empr Shr	1,850.00	156.4	1,381.97	1,387.50	1,338.71	-5.53	43.26	3.23%	
100-1280-55370	PARS District Share	4,800.00	137.1	3,645.17	3,600.00	3,479.59	45.17	165.58	4.76%	
100-1280-55400	Workers Compensation	9,500.00	795.67	6,664.21	7,125.00	6,201.63	-460.79	462.58	7.46%	based on employee/volunteer hours
100-1280-55450	Unemployment Insurance	750	0	0	552.5	0	-562.50	0.00	0.00%	
	Wages and Benefits	500,670.00	30,167.61	362,748.34	375,502.50	343,920.32	-12,754.16	18,828.02	5.47%	

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1280	Operating Expenses									
100-1280-60350	Mileage	1,000.00	25.65	626.2	750	511.28	-123.80	114.92	22.48%	more mileage as Korey is on BAPOA board and driving to more meetings
100-1280-60370	Staff Training	1,800.00	0	985	1,350.00	1,655.77	-365.00	-670.77	-40.51%	Same as 1st & 2nd quarter (Korey did not attend CAMS in fall 2012)
100-1280-65365	Telephone	2,600.00	96.44	1,622.57	1,950.00	2,883.70	-327.43	-1,261.13	-43.73%	same as 1st & 2nd quarter (moved Bay Alarm charges to 75515)
100-1280-65701	Electricity	15,500.00	674.95	9,027.06	11,625.00	10,673.82	-2,597.94	-1,646.76	-15.43%	only 8 payments posted this year, versus 9 last year
100-1280-65705	Gas	8,500.00	276.53	10,832.37	6,375.00	4,387.99	4,457.37	6,444.38	146.86%	same as 2nd quarter (programs relocated to PHAP while PHEC was down, PHAP heaters on for those programs)
100-1280-65720	Disposal fees	1,750.00	0	650.75	1,312.50	0	-661.75	650.75	100.00%	new account
100-1280-70000	Professional Services	3,600.00	115.76	3,800.72	2,700.00	2,851.57	1,100.72	949.15	33.29%	
100-1280-73320	Insurance	4,500.00	343.53	3,091.77	3,375.00	3,051.72	-283.23	40.05	1.31%	
100-1280-73335	Memberships	600	0	470	450	405.75	20.00	64.25	15.83%	same as 2nd quarter (pacific swimming membership for 2 coaches)
100-1280-73340	Administrative Fees	7,000.00	638.1	6,168.27	5,250.00	5,446.94	918.27	721.33	13.24%	
100-1280-73410	Use of Premise	1,000.00	0	342	750	36	-408.00	306.00	850.00%	same as 1st & 2nd quarter (custodial overtime for July meets)
100-1280-75350	Postage	900	0	493.84	675	515.09	-181.16	-21.25	-4.13%	
100-1280-75380	Uniforms For Aquatics	1,800.00	0	177.37	1,350.00	386.24	-1,172.63	-208.87	-54.08%	timing of purchases this year same as 1st & 2nd quarter (moved Bay Alarm charges from 65365)
100-1280-75515	Janitorial Supplies	3,820.00	204	2,457.08	2,865.00	2,131.19	-407.92	325.89	15.29%	same as 2nd quarter (replacement of cracked diving pool backwash valve) and additional chemical usage from being open while PHEC pump was down
100-1280-75525	Pool Chemicals Ph Park	19,000.00	1,514.56	17,275.20	14,250.00	14,424.70	3,025.20	2,850.50	19.76%	timing of MDUSD reimbursements
100-1280-75527	Pool Chemicals Phec	15,000.00	3,780.33	16,440.87	11,250.00	10,407.54	5,190.87	6,033.33	57.97%	
100-1280-75530	Pool Repairs & Supplies	19,500.00	854.98	15,515.36	14,625.00	16,022.40	890.36	-507.04	-3.16%	
100-1280-75535	Small Tools	1,500.00	271.36	443.1	1,125.00	1,031.56	-681.90	-588.46	-57.05%	timing of purchases this year
100-1280-75620	Program Supplies	11,500.00	1,885.17	7,446.49	8,625.00	10,388.77	-1,178.51	-2,942.28	-28.32%	timing of purchases this year, purchase lane lines for PHAP last year (\$2100)
100-1280-75625	Aquatics Publicity	1,500.00	9.56	734.21	1,125.00	560.17	-390.79	174.04	31.07%	same as 2nd quarter (new banners, more fall flyers)
	Operating Expenses	122,370.00	10,690.92	98,600.23	91,777.50	87,772.20	6,822.73	10,828.03	12.34%	
	Revenue Total	-346,500.00	-7,685.31	-232,412.99	-259,875.00	-312,248.36	27,462.01	79,835.37	-25.57%	
	Expense Total	623,040.00	40,858.53	461,348.57	467,280.00	431,692.52	-5,931.43	29,656.05	6.87%	\$109k increase in deficit, \$80k decline in revenue impacted by new revenue reporting however \$30k increase in expenses are not
	Grand Total	276,540.00	33,173.22	228,935.58	207,405.00	119,444.16	21,530.58	109,491.42	91.67%	

Communications

Period 09 - 09
Fiscal Year 2013 - 2013

Comments

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1290	COMMUNICATIONS									
100-1290-46150	Revenue	0	10,000.00	0	0	0	0	0	0.00%	
	Communications-Special Events	0	10,000.00	0	0	0	0	0	0.00%	
	Revenue	0	10,000.00	0	0	0	0	0	0.00%	
1290	Expense									
	COMMUNICATIONS									
	Wages and Benefits									
100-1290-50001	Comm-Salary General Manager	5,050.00	420.24	3,937.34	3,787.50	3,718.94	149.84	218.4	5.87%	
100-1290-50002	Comm-Salary Office Staff	2,300.00	189.87	1,735.18	1,725.00	1,680.35	10.18	54.83	3.26%	
100-1290-50003	Comm-Salary Accounting Staff	4,860.00	411.66	3,727.40	3,645.00	3,587.20	82.4	140.2	3.91%	
100-1290-50120	Communications Part Time	47,000.00	3,600.83	35,189.73	35,250.00	26,110.31	-60.27	9079.42	34.77%	emarketing 20hrs/Asst. 20hrs
100-1290-55150	Employer FICA/Medicare	3,150.00	249.67	2,184.07	2,362.50	1,326.50	-178.43	857.57	64.65%	
100-1290-55250	PERS- Employer Share	5,200.00	398.55	3,941.01	3,900.00	2,193.81	41.01	1747.2	79.64%	pro-rated benefits for emarketing staff
100-1290-55300	Kaiser - Employer Share	8,000.00	245.18	7,150.39	6,000.00	3,014.86	1150.39	4135.53	137.17%	pro-rated benefits for emarketing staff
100-1290-55310	Delta Dental - Empr Share	1,200.00	24.47	760.11	900	373.19	-139.89	386.92	103.68%	pro-rated benefits for emarketing staff
100-1290-55320	Life & Ltd Ins - Empr Shr	250	9.1	226.9	187.5	116.29	39.4	110.61	95.12%	
100-1290-55370	PARS District Share	600	38.37	457.25	450	543.96	7.25	-86.71	-15.94%	
100-1290-55400	Workers Compensation	250	37.09	266.96	187.5	222.13	79.46	44.83	20.18%	
100-1290-55450	Unemployment Insurance	200	0	0	150	0	-150	0	0.00%	
	Wages and Benefits	78,060.00	5,625.03	59,576.34	58,545.00	42,887.54	1031.34	16688.8	38.91%	

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1290-60350	Mileage	200	0	0	150	101.6	-150	-101.6	-100.00%	
100-1290-60370	Staff Training	200	0	0	150	0	-150	0	0.00%	
100-1290-70000	Professional Services	2,000.00	66.15	2,171.84	1,500.00	1,629.47	671.84	542.37	33.29%	
100-1290-73320	Insurance	2,600.00	196.3	1,766.70	1,950.00	1,743.84	-183.3	22.86	1.31%	
100-1290-73335	Memberships	100	0	0	75	0	-75	0	0.00%	
100-1290-73340	Administrative Fees	3,000.00	364.62	3,524.72	2,250.00	3,112.54	1274.72	412.18	13.24%	
100-1290-75150	Special Event Supplies	0	0	137.37	0	0	137.37	137.37	100.00%	
100-1290-75350	Postage	500	0	282.2	375	294.33	-92.8	-12.13	-4.12%	
100-1290-75500	Office Supplies	750	0	11.89	562.5	1,244.04	-550.61	-1232.15	-99.04%	
100-1290-75510	Equipment Maintenance	400	0	0	300	0	-300	0	0.00%	
100-1290-75605	Awards	2,000.00	-4,201.35	683.55	1,500.00	524.95	-816.45	158.6	30.21%	
100-1290-75610	Major Events	2,000.00	0	720.43	1,500.00	435.42	-779.57	285.01	65.46%	
100-1290-75612	Website	3,000.00	487.39	952.39	2,250.00	6,723.07	-1297.61	-5770.68	-85.83%	Grand Opening Costs less than expected due to sponsors
100-1290-75615	Communications Projects	29,000.00	484.68	10,153.46	21,750.00	24,325.02	-11596.54	-14171.56	-58.26%	
100-1290-75624	Spotlight Brochure	74,000.00	7,573.01	78,310.27	55,500.00	58,469.17	22810.27	19841.1	33.93%	Hurd design costs, increased postage
100-1290-75625	District Publicity	10,000.00	245	2,278.80	7,500.00	8,542.00	-5221.2	-6263.2	-73.32%	
100-1290-75630	Bond Project Publicity	5,000.00	0	836.57	3,750.00	4,740.12	-2913.43	-3903.55	-82.35%	
	Operating Expenses	134,750.00	5,215.80	101,830.19	101,062.50	111,885.57	767.69	-10055.38	-8.99%	

Revenue Total		0	10,000.00	0	0	0	0	0	0.00%	
Expense Total		212,810.00	10,840.83	161,406.53	159,607.50	154,773.11	1799.03	6633.42	4.29%	
Grand Total		212,810.00	20,840.83	161,406.53	159,607.50	154,773.11	1799.03	6633.42	4.29%	

Parks

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD budget	% Change Prior Year	Comments
100-1300-41700	Revenue	-649,000.00	0	-344,251.50	-486,750.00	-352,829.00	142,498.50	8,577.50	-2.43%
	L & L # 6 Assessment Income	-649,000.00	0	-344,251.50	-486,750.00	-352,829.00	142,498.50	8,577.50	-2.43%
	Revenue								
	Expense								
1300	PARKS								
	Wages and Benefits								
100-1300-50001	Park-Salary General Manager	12,640.00	1,050.60	9,843.32	9,480.00	9,297.39	363.32	545.93	5.87%
100-1300-50002	Park-Salary Office Staff	5,720.00	474.7	4,338.05	4,290.00	4,200.88	48.05	137.17	3.27%
100-1300-50003	Park-Salary Accounting Staff	12,070.00	1,029.22	9,318.59	9,052.50	8,968.82	266.09	349.77	3.90%
100-1300-50180	Park Superintendent	43,000.00	0	24,149.89	32,250.00	71,207.40	-8,100.11	-47,057.51	-66.09%
									Lynn to PT status in 2013
									1 FT staff out on W Comp since Nov 2012
100-1300-50185	Park Full Time Staff	428,700.00	31,003.00	298,188.79	317,775.00	309,221.00	-19,586.21	-11,032.21	-3.57%
100-1300-50190	Park Part Time Staff	78,750.00	6,752.89	57,599.50	59,052.50	64,626.19	-1,463.00	-7,026.69	-10.87%
100-1300-55150	Employer FICA/Medicare	40,500.00	2,675.04	25,373.27	30,375.00	31,494.29	-5,001.73	-6,121.02	-19.44%
									FT payroll decline and additional 2.75% EE contribution
100-1300-55250	PERS - Employer Share	63,300.00	4,572.52	43,924.34	47,475.00	65,217.86	-3,550.66	-21,293.52	-32.65%
									A Boisford added to FT status with benefit coverage
100-1300-55300	Kaiser - Employer Share	92,400.00	9,347.73	82,785.65	69,300.00	68,394.30	13,485.65	14,391.35	21.04%
100-1300-55310	Delta Dental - Empir Share	11,500.00	842.6	7,581.78	8,625.00	8,068.39	-1,043.22	-486.61	-6.03%
100-1300-55320	Life & Lid Ins - Empir Shr	5,000.00	365.02	3,165.78	3,750.00	3,740.15	-584.22	-574.37	-15.36%
100-1300-55330	CRDEB - Employer Share	3,050.00	0	0	2,287.50	0	2,287.50	0.00	0.00%
100-1300-55370	PARS District Share	0	218.82	2,164.15	0	1,764.43	2,164.15	399.72	22.65%
100-1300-55380	Uniforms	0	0	804.01	0	804.01	804.01	100.00%	
100-1300-55400	Workers Compensation	37,500.00	1,075.09	22,857.49	28,125.00	24,100.13	-5,267.51	-1,242.64	-5.16%
100-1300-55400	Unemployment Insurance	10,000.00	0	3,441.00	7,500.00	7,012.10	-4,159.00	-3,671.10	-52.35%
100-1300-55450	Wages and Benefits	839,130.00	61,407.23	895,435.61	629,347.50	677,313.33	-33,911.89	-81,877.72	-12.09%
	Operating Expenses								
100-1300-60350	Mileage	400	12.43	466.93	300	130.78	166.93	336.15	257.03%
100-1300-60370	Staff Training	4,000.00	160	1,890.00	3,150.00	1,968.45	-1,260.00	-78.45	-3.99%
100-1300-65365	Telephone	6,000.00	423.23	4,194.84	4,500.00	3,350.31	-305.16	844.53	25.21%
100-1300-65701	Electricity	5,700.00	307.3	19,699.35	21,000.00	21,238.94	-1,300.65	-1,539.59	-7.25%
100-1300-65705	Gas	98,000.00	1,040.80	66,343.63	73,500.00	61,211.13	-605.02	1,422.40	63.29%
100-1300-65710	Water	1,500.00	0	804.78	1,125.00	882.56	-320.22	-77.78	-8.81%
100-1300-65720	Disposal Fees	18,000.00	0	11,613.95	13,500.00	7,477.04	-1,896.05	4,136.91	55.33%
100-1300-65730	Sewer charges	5,400.00	165.65	5,429.63	4,050.00	4,073.67	1,379.63	1,355.96	33.29%
100-1300-70000	Professional Services	6,000.00	490.76	4,417.29	4,500.00	4,359.60	-630.00	-78.57%	
100-1300-73320	Insurance	1,100.00	145	195	825	910	5,639.80	1,030.47	5.46%
100-1300-73335	Memberships	19,000.00	911.57	19,889.80	14,250.00	18,859.33	-375.00	0.00	0.00%
100-1300-73340	Administrative Fees	500	0	0	375	0	-8,614.05	-2,494.96	-12.87%
100-1300-73345	Assessment refunds	34,000.00	933.88	16,885.95	25,500.00	19,380.91	-30.35	-4.12%	removed PT staff previously shared with the City in Sep 2012
100-1300-73730	Public Service Center Exp	1,300.00	0	705.49	975	3,374.49	202.75	-921.74	-27.31%
100-1300-75350	Postage	3,000.00	0	2,452.75	2,250.00	0	1,037.44	1,113.83	1513.15%
100-1300-75370	Safety Equipment	200	0	1,187.44	150	73.61	-3,942.68	-4,342.39	-75.86%
100-1300-75401	Rental Equipment	7,000.00	-5.44	1,307.32	5,250.00	5,649.71	-10,065.93	-9,973.93	-86.48%
100-1300-75501	Agricultural Supplies	15,500.00	163.55	1,559.07	11,625.00	11,533.00	-2,106.19	1,051.52	26.50%
100-1300-75505	Athletic Facility Maint	9,500.00	988.38	5,018.81	7,125.00	3,967.29	-8,800.41	-10,057.86	-88.36%
100-1300-75510	Park Equipment Maint	13,500.00	22.05	1,324.59	10,125.00	11,382.45	2,192.96	1,902.89	43.10%
100-1300-75511	Irrigation Repairs	5,500.00	2,201.03	6,317.96	4,125.00	4,415.07	12,527.97	15,016.27	146.33%
100-1300-75520	Janitorial Supplies	17,000.00	4,804.21	25,277.97	12,750.00	10,261.70	-981.70	1,999.61	88.14%
100-1300-75525	Park Facility Maintenance	7,000.00	1,569.46	4,268.30	5,250.00	2,268.69	-338.98	1,161.02	100.00%
100-1300-75535	Small Tools	2,000.00	12.34	1,161.02	1,500.00	0	-7,233.37	-753.96	-3.81%
100-1300-75540	Structure Repairs	35,000.00	67.89	19,016.63	26,250.00	19,770.59	3,650.00	5,525.00	294.67%
100-1300-75545	Vehicle Maintenance	5,000.00	0	7,400.00	3,750.00	1,875.00	-4,941.00	-4,616.44	-64.34%
100-1300-75550	Contracted Tree Services	10,000.00	367.38	367.38	7,500.00	7,175.44	-382.62	691.97	-213.18%
100-1300-75570	Park Maintenance Project	1,000.00	0	-418	0	-324.59	-1,495.13	-277.20	-98.27%
100-1300-75740	Major Maintenance Project	0	0	4.87	1,500.00	282.07	-36,713.27	6,461.07	2.84%
100-1300-76000	Park miscellaneous	2,000.00	0	4.87	1,500.00	282.07	142,498.50	8,577.50	-2.43%
100-1300-76500	Park Vandalism Expense	362,300.00	16,438.59	235,011.73	271,725.00	228,530.66	-70,625.16	-75,396.65	-8.32%
	Operating Expenses						71,873.34	-66,819.15	-12.08%
	Revenue Total	-649,000.00	0	-344,251.50	-486,750.00	-352,829.00	142,498.50	8,577.50	-2.43%
	Expense Total	1,201,430.00	77,845.82	830,447.34	901,072.50	905,843.99	-70,625.16	-75,396.65	-8.32%
	Grand Total	552,430.00	77,845.82	486,195.84	414,322.50	553,014.99	71,873.34	-66,819.15	-12.08%
									\$67k improvement driven by \$82k wage and benefit cost decline

Building Maintenance

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description Expense	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1350	Dept									
	Wages and Benefits									
100-1350-50010	Bldg Maint Superintendent	73,480.00	6,429.00	56,413.80	55,110.00	0	1,303.80	56,413.80	100.00%	PY in CC new dept in 2013
100-1350-50050	Bldg Maint Supervisor	62,090.00	5,173.00	47,273.26	46,567.50	0	705.76	47,273.26	100.00%	PY in CC new dept in 2013
100-1350-50075	Bldg Maint Craftsman	67,650.00	5,654.00	51,668.86	50,987.50	0	781.36	51,668.86	100.00%	PY in CC new dept in 2013
100-1350-55150	Employer FICA/Medicare	15,560.00	1,320.06	11,884.46	11,670.00	0	214.46	11,884.46	100.00%	PY in CC new dept in 2013
100-1350-55250	PERS-Employer Share	31,150.00	2,632.80	23,343.60	23,362.50	0	-18.90	23,343.60	100.00%	PY in CC new dept in 2013
100-1350-55300	Health Coverage	26,940.00	2,430.33	21,506.18	20,205.00	0	1,301.18	21,506.18	100.00%	PY in CC new dept in 2013
100-1350-55310	Delta Dental	3,430.00	287.48	2,575.26	2,572.50	0	2.76	2,575.26	100.00%	PY in CC new dept in 2013
100-1350-55320	Life and Disability Insurance	1,740.00	156.69	1,386.95	1,305.00	0	81.95	1,386.95	100.00%	PY in CC new dept in 2013
100-1350-55370	PARS FICA Alternative ER share	0	0	0	0	0	0.00	0.00	100.00%	PY in CC new dept in 2013
100-1350-55400	Wprkers Compensation	12,530.00	780.1	6,835.12	9,397.50	0	-2,562.38	6,835.12	100.00%	PY in CC new dept in 2013
100-1350-55450	Unemployment Insurance	0	0	0	0	0	0.00	0.00	100.00%	PY in CC new dept in 2013
	Wages and Benefits	294,770.00	24,863.46	222,887.49	221,077.50	0	1,809.99	222,887.49	100.00%	
	Operating Expenses									
100-1350-60350	Mileage	1,200.00	71.19	401.73	900	0	-498.27	401.73	100.00%	
100-1350-60370	Training	500	90	150	375	0	-225.00	150.00	100.00%	
100-1350-65365	Bldg Maint Phone expense	0	139.55	1,019.65	0	0	1,019.65	1,019.65	100.00%	Now paying 5 Sprint radio-phones.
100-1350-75515	Repairs & Supplies	2,000.00	71.02	719.86	1,500.00	0	-780.14	719.86	100.00%	Will come in at budget
100-1350-75535	Tools & Equipment	1,000.00	65.03	65.03	750	0	-684.97	65.03	100.00%	Will come in near budget
	Operating Expenses	4,700.00	436.79	2,356.27	3,525.00	0	-1,168.73	2,356.27	100.00%	
	Expense Total	299,470.00	25,300.25	225,243.76	224,602.50	0	641.26	225,243.76	100.00%	
	Grand Total	299,470.00	25,300.25	225,243.76	224,602.50	0	641.26	225,243.76	100.00%	PY in CC new dept in 2013

LT Debt

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description	2013		2013		2013		2012		\$ Change		% Change		Comments
		Budget	Period Amt	End Bal	YTD Budget	One Year Prior Actual	YTD Budget	Prior Year	YTD Budget	Prior Year	Prior Year	Prior Year		
100-1400-95807	DEBT SERVICE Operating Expenses Interest	146,900.00	28,130.00	93,737.44	110,175.00	113,870.00	-16,437.56	-20,132.56	-17.68%					
	Operating Expenses	146,900.00	28,130.00	93,737.44	110,175.00	113,870.00	-16,437.56	-20,132.56	-17.68%					
100-1400-95801	Debt Service Community Cnt Principal	25,000.00	0	0	18,750.00	68,133.75	-18,750.00	-68,133.75	-100.00%					
100-1400-95806	CSDA Lease Finance COP 1999	79,300.00	0	90,000.00	59,475.00	0	30,525.00	90,000.00	100.00%					
	Debt Service	104,300.00	0	90,000.00	78,225.00	68,133.75	11,775.00	21,866.25	32.09%					
	Expense Total	251,200.00	28,130.00	183,737.44	188,400.00	182,003.75	-4,662.56	1,733.69	0.95%					
	Grand Total	251,200.00	28,130.00	183,737.44	188,400.00	182,003.75	-4,662.56	1,733.69	0.95%					overall flat

Capital Expenses

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description	2013		2013		2013		2012		\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
		Budget	Period Amt	End Bal	YTD Budget	One Year Prior	Actual	YTD Budget	Prior Year				
1500	CAPITAL EXPENDITURES												
	Capital Outlay												
100-1500-80104	Pleasant Hill Park	17,000.00	0	49,709.65	12,750.00	82,843.40	36,959.65	-33,133.75	-40.00%				boce court exps offset in project funding in Non-Rec
100-1500-80141	Winslow Center	0	0	0	0	24,242.35	0.00	-24,242.35	-100.00%				
100-1500-80159	Ph Education Center	8,000.00	0	7,700.00	6,000.00	0	1,700.00	7,700.00	100.00%				
100-1500-80207	Rodgers Smith Park	10,000.00	1,580.64	13,007.24	7,500.00	0	5,507.24	13,007.24	100.00%				non-bond exps offset in project funding in Non-Rec
100-1500-80313	Community Center	0	11,331.59	27,020.64	0	2,634.50	27,020.64	24,386.14	925.65%				non-bond exps offset in project funding in Non-Rec
100-1500-80330	Teen Center	0	0	87,802.93	0	8,946.73	87,802.93	78,856.20	881.40%				non-bond exps offset in project funding in Non-Rec
100-1500-80344	Senior Center	0	2,735.22	293,021.93	0	19,843.75	293,021.93	273,178.18	1376.65%				
100-1500-80350	College Park High School	8,000.00	0	6,250.00	6,000.00	0	250.00	6,250.00	100.00%				
100-1500-80841	Administrative Office	10,000.00	0	8,426.33	7,500.00	306.05	926.33	8,120.28	2653.25%				
100-1500-80844	Pools	10,000.00	0	53	7,500.00	12,467.77	-7,447.00	-12,414.77	-99.57%				
100-1500-80847	Parks	20,000.00	0	7,888.35	15,000.00	358	-7,111.65	7,530.35	2103.45%				
100-1500-81050	Capital Project Funding	0	0	0	0	59,000.00	0.00	-59,000.00	-100.00%				
	Capital Outlay	83,000.00	15,647.45	500,880.07	62,250.00	210,642.55	438,630.07	290,237.52	137.79%				
	Expense Total	83,000.00	15,647.45	500,880.07	62,250.00	210,642.55	438,630.07	290,237.52	137.79%				\$458k related to non-bond expenses
	Grand Total	83,000.00	15,647.45	500,880.07	62,250.00	210,642.55	438,630.07	290,237.52	137.79%				

Meas E

Period 09 - 09
Fiscal Year 2013 - 2013

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1750	Dept Revenue									
175-1750-42500	MeasEBond Fund Interest Earned Revenue	0	0	-23,689.56	0	-46,090.95	-23,689.56	22,401.39	-48.60%	lower bal of funds invested due to construction costs
		0	0	-23,689.56	0	-46,090.95	-23,689.56	22,401.39	-48.60%	
	Capital Outlay									
175-0000-81000	Mease E Senior Center	0	235,534.62	3,117,078.60	0	4,193,760.68	3,117,078.60	-1,076,682.08	-25.67%	actual construction costs
175-0000-81010	Meas E Teen Center	0	261.22	680,711.99	0	2,234,484.65	680,711.99	-1,553,772.66	-69.54%	actual construction costs
175-0000-81020	Meas E Community Center	0	559,158.37	3,304,213.29	0	984,627.49	3,304,213.29	2,319,585.80	235.58%	actual construction costs
175-0000-81030	Meas E Pleasant Oaks Park	0	67,031.84	249,861.07	0	13,254.77	249,861.07	236,606.30	1785.07%	actual construction costs
	Capital Outlay	0	861,986.05	7,351,864.95	0	7,426,127.59	7,351,864.95	-74,262.64	-1.00%	actual construction costs
	Revenue Total	0	0	-23,689.56	0	-46,090.95	-23,689.56	22,401.39	-48.60%	
	Expense Total	0	861,986.05	7,351,864.95	0	7,426,127.59	7,351,864.95	-74,262.64	-1.00%	
	Grand Total	0	861,986.05	7,328,175.39	0	7,380,036.64	7,328,175.39	-51,861.25	-0.70%	

General Ledger

Balance Sheet

User: markb
 Printed: 04/30/2013 - 2:57 P
 Period Ending 9
 Fiscal Period 9, 2013



Pleasant Hill Recreation & Park District

People, Parks & Programs Since 1951

Description	Amount
GENERAL FUND	
Assets	
Cash in County	(1,624,259.75)
Cash in County-Debt Serv	215,189.18
Payroll Checking US Bank	148,404.81
US Bank Special Events Checkin	379.99
Cash in Bank F & Charges	(178.89)
Gen Checking US Bank - checks	29,228.15
Gen Checking U S Bank- cash	457.00
L.AIF-Cash Investments	917,189.95
Accounts Receivable	(204,908.68)
Active Charges Receivable	110,184.79
Due From CCC Taxes	23,599.49
AR-MeasE expected reimbursement	284,070.51
Prepaid Expenses	40,926.26
Due From Other Funds	640,577.16
Due to Other Funds	(22,167.43)
Due to/from Capital Proj	(739.79)
AMOUNT TO BE PROVIDED LT DEBT	2,615,025.65
Total Assets	3,172,978.40
Liabilities	
Accounts Payable	290,146.81
Cal Card Payable	(5,438.81)
Unearned Revenue	17,901.40
CC/WC Security Deposits	4,679.00
Pool Rental Security Deposit	1,472.00
Security Deposit -Parks	(1,643.00)
Unearned Rev-CCC Taxes	23,599.49
Unearned Reg on Account	340,828.47
FIT Payable	(10.00)
SIT Payable	(670.38)
PERS Payable	(75.46)
Kaiser Payable	(25,131.78)
Delta Dental	(3,159.82)
Guarantee Mutual Ins.	(1,474.63)
Aflac	(49.90)
American Fidelity Assuran	(48.89)
Prepaid Legal	(15.95)
1998 COP LOAN LIABILITY	1,155,000.00
2000 COP LOAN LIABILITY	1,060,000.00
Muni Finance FF&E Loan	300,047.65
ACCRUED INTEREST -LOANS	399,978.00
Total Liabilities	3,555,934.20

Description	Amount
Fund-Balance	
Unrestricted Fund Balance	(82,096.21)
Reserve for Debt Service	261,221.00
Reserve for Prepaid Exp	6,611.38
	<hr/>
Total Fund-Balance	185,736.17
	<hr/> <hr/>
Retained Earnings:	(568,691.98)
	<hr/> <hr/>
Total Fund Balance and Retained Earnings:	(382,955.81)
	<hr/> <hr/>
Total Liabilities, Fund-Balance and Retained Earnings:	3,172,978.40
	<hr/> <hr/>

General Ledger Balance Sheet

User: markb
 Printed: 04/30/2013 - 2:58 P
 Period Ending 9
 Fiscal Period 9, 2013



Pleasant Hill Recreation & Park District

People, Parks & Programs Since 1951

Description	Amount
MeasE Bond Fund	
Assets	
MeasE Bond Fund Cash in Bank	9,088,409.55
MeasE Bond Fund Due To/From Amount To Be Provided	383,743.13
Other Assets- Bond Issuance Co	28,079,109.90
Accum Amortization Bond Costs	831,124.00
	0.10
Total Assets	38,382,386.68
Liabilities	
Bond Interfund Transfers due	607,867.86
Meas E Bond Liability	28,000,000.00
MeasE Bond Premium	910,234.00
Total Liabilities	29,518,101.86
Fund-Balance	
Meas E Bond Fund Balance	16,192,460.21
Total Fund-Balance	16,192,460.21
Retained Earnings:	(7,328,175.39)
Total Fund Balance and Retained Earnings:	8,864,284.82
Total Liabilities, Fund-Balance and Retained Earnings:	38,382,386.68

	senior funds are not reflected on District Financials										Measure E Bond Proceeds	
	General Fund LAIF	PARKLAND	CAPITAL PROJ	RESERVE	ARTS	SENIORS	BUILDING FUND	COMPUTER RES				
BALANCE	915,629.01	87,177.26	108,854.21	87,020.22	11,056.10	141,413.83	7,246.34	16,495.50	17,114,719.99			
Bal Jul 1, 2012	1,369,892.46											
Interest												
bond transfer 07/06/12											-1,250,000.00	
Bond transfer 08/07/12											-500,000.00	
Bond transfer 09/04/12											-1,000,000.00	
Bond transfer 10/06/12											-1,200,000.00	
interest qtr ending 9/30/12 posted 10/15/12	1223.06	817.49	97.19	77.69	9.87	126.26	6.47	14.73	13,710.66			
Balance 10/15/2012	1,371,115.52	82,250.63	108,951.39	87,097.92	11,065.97	141,540.09	7,252.81	16,510.22	13,178,430.65			
Bond transfer 11/06/12	1,112.30	66.72	88.39	70.66	8.98	114.82	5.88	13.39	-1,500,000.00			
interest qtr ending 12/31/12 posted 1/15/13											9,978.90	
bond transfer 01/05/13	1,372,227.82	82,317.35	109,039.78	87,168.57	11,074.95	141,654.91	7,258.69	16,523.62	-500,000.00			
Bal 1/31/13	-200,000.00		-109,039.78	-87,168.57			-3,791.65		11,188,409.55			
move misc funds per Board directive 2/4/13											-600,000.00	
bond transfer 02/05/13											-1,500,000.00	
bond transfer 03/05/13											9,088,409.55	
Bal at 3/31/2013	917,189.95	82,317.35	0.00	0.00	11,074.95	141,654.91	3,467.04	16,523.62				
	100-0000-10600	200-0000-10600	400-0000-10600	600-0000-10600	500-0000-10600	700-0000-10600	800-0000-10600	800-0000-10600	175-0000-10100			
	100-0000-42500	200-0000-42500	400-4000-42500	600-6000-42500	500-5000-42500	700-7000-42500	800-8000-42500	800-8000-42500	175-1750-42500			

.324% interest rate earned for the quarter ended Dec 31, 2012

PARS/CRDEB

FOR THE YEAR ENDING JUN 30,2013

	Balance	Earnings
Beg Bal 7/1/12	308828.9	3447.69
8/1/2012	310508.4	2208.79
9/1/2012	313068.8	3137.93
10/1/2012	307659.3	278.9
11/1/2012	308429.2	1282.65
12/1/2012	309640.1	1724.92
1/31/2013	310631.1	1507.07
2/28/2013	310459.7	1367.81
3/31/2013	0	0
4/30/2013	0	0
5/30/2013	0	0
6/30/2013	0	0
	0	
	0	

Avg Balance

309903.2 14955.76

Return %

4.826% YTD return

7.239% Annualized Return



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #14 – May 9, 2013 Board Meeting

To Approve Resolutions 2013-05-09B – 2013-05-09F, Intention to Order Improvement for Valley High II, Valley High IV, Valley High V, Woodside Hills I and Woodside Hills III (ACTION)

This is an annual procedure that the District must embark on to generate the assessments to be placed on the tax roll for the five smaller districts including Valley High II, Valley High IV, Valley High V, Woodside Hills I and Woodside Hills III.

The General Manager is recommending approval of these resolutions for the intention to order improvements.



Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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

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

IN THE MATTER OF **RESOLUTION 2013-05-09B**
INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT VALLEY HIGH II

(Pursuant to the Landscaping and Lighting Act of 1972)

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

1. The Board of Directors intends to levy and collect assessments with Assessment District Valley High II during the fiscal year 2013 - 14. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Richard G. Simonitch, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday, the 27th day of June 2013 at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

PASSED AND ADOPTED on May 9, 2013, by the following vote:

AYES:
NOES:
ABSENT:

Bobby Glover, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 9, 2013.

Robert B. Berggren, Clerk of the Board



Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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

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

IN THE MATTER OF **RESOLUTION 2013-05-09C**
INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT VALLEY HIGH IV

(Pursuant to the Landscaping and Lighting Act of 1972)

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

1. The Board of Directors intends to levy and collect assessments with Assessment District Valley High IV during the fiscal year 2013 - 14. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Richard G. Simonitch, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday, the 27th day of June 2013, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

PASSED AND ADOPTED on May 9, 2013, by the following vote:

AYES:

NOES:

ABSENT:

Bobby Glover, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 9, 2013.

Robert B. Berggren, Clerk of the Board



Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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

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

IN THE MATTER OF **RESOLUTION 2013-05-09D**
INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT VALLEY HIGH V
(Pursuant to the Landscaping and Lighting Act of 1972)

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

1. The Board of Directors intends to levy and collect assessments with Assessment District Valley High V during the fiscal year 2013 - 14. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Richard G. Simonitch, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday the 27th day of June 2013, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

PASSED AND ADOPTED on May 9, 2013, by the following vote:

AYES:

NOES:

ABSENT:

Bobby Glover, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 9, 2013.

Robert B. Berggren, Clerk of the Board



Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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

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

IN THE MATTER OF **RESOLUTION 2013-05-09E**
INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT WOODSIDE HILLS I
(Pursuant to the Landscaping and Lighting Act of 1972)

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

1. The Board of Directors intends to levy and collect assessments with Assessment District Woodside Hills I during the fiscal year 2013 - 14. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Richard G. Simonitch, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday the 27th day of June 2013, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

PASSED AND ADOPTED on May 9, 2013, by the following vote:

AYES:

NOES:

ABSENT:

Bobby Glover, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 9, 2013.

Robert B. Berggren, Clerk of the Board



Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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

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

IN THE MATTER OF **RESOLUTION 2013-05-09F**
INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT WOODSIDE HILLS III

(Pursuant to the Landscaping and Lighting Act of 1972)

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

1. The Board of Directors intends to levy and collect assessments with Assessment District Woodside Hills III during the fiscal year 2013 - 14. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:
The major scope of the work includes the maintenance of open space areas. The work will encompass all maintenance operations necessary to provide safe and clean open space areas, including landscape maintenance of all plant material, maintenance of irrigation and drainage systems, weed control and fire abatement, pick-up litter and garbage.
3. In accordance with this District's resolution directing the filing of an annual report, Richard G. Simonitch, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday the 27th day of June 2013, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

PASSED AND ADOPTED on May 9, 2013, by the following vote:

AYES:

NOES:

ABSENT:

Bobby Glover, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 9, 2013.

Robert B. Berggren, Clerk of the Board



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #15 – May 9, 2013 Board Meeting

To Approve Resolution 2013-05-09G, Intention to Order Improvement for Landscape and Lighting District #6 (ACTION)

Similar to agenda item #14, this is for the District wide assessment of the \$47. The General Manager is recommending approval the resolution for the intention to order improvement for Landscape and Lighting District #6.



Board of Directors RESOLUTION

PLEASANT HILL RECREATION & PARK DISTRICT

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

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

IN THE MATTER OF **RESOLUTION 2013-05-09G**
INTENTION TO ORDER IMPROVEMENT FOR ASSESSMENT DISTRICT #6
(Pursuant to the Landscaping and Lighting Act of 1972)

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

1. The Board of Directors intends to levy and collect assessments with Assessment District #6 during the fiscal year 2013 - 14. The area of land to be assessed located in the Pleasant Hill area, Contra Costa County.
2. The Improvements to be made in this assessment district are generally described as follows:

The major scope of the work includes the maintenance of park facilities and features and open space lands within the geographic boundaries of the Pleasant Hill Recreation & Park District including approximately 64 acres of developed area and 200 acres of open space. The work will encompass all maintenance operations necessary to provide safe, clean, and enjoyable park and recreation facilities for the community including landscape maintenance of all plant material and turf, maintenance of irrigation and drainage systems, weed control and fire abatement pick-up litter and garbage, repair and maintenance of features within park sites such as paths, trails, restrooms, buildings and structures, parking lots, picnic areas, signage, athletic fields and courts, lighting, play apparatus and swimming pools.
3. In accordance with this District's resolution directing the filing of an annual report, Richard G. Simonitch, P.E., Engineer of Work, has filed with the County Clerk the report required by the Landscaping and Lighting Act of 1972. All interested persons are referred to that report for a full and detailed description of the improvements, the boundaries of the assessment district and the proposed assessments upon assessable lots and parcels of land within the assessment district.
4. On Thursday, the 27th day of June 2013, at the hour of 7:00 p.m., the Pleasant Hill Recreation & Park District will conduct a public hearing on the question of the levy of the proposed annual assessment. The hearing will be held at the meeting place of the Board located in the Administration Office at 147 Gregory Lane, Pleasant Hill, California.
5. The Clerk is authorized and directed to give the notice of hearing required by the Landscaping and Lighting Act of 1972.

PASSED AND ADOPTED on May 9, 2013, by the following vote:

AYES:

NOES:

ABSENT:

Bobby Glover, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on May 9, 2013.

Robert B. Berggren, Clerk of the Board



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #16 – May 9, 2013 Board Meeting

Distribution of Preliminary Budget for Fiscal Year 2013 – 14 and Amending Fiscal Year 2012 – 13 Budget

The Budget and Finance Committee of Chair Sandy Bonato and Member Bobby Glover are meeting on the budget. The General Manager will distribute the amended and preliminary budget for 2012 – 13 and Fiscal Year 2013 – 14 at the Board Meeting.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: April 30, 2013

RE: Agenda Item #17 – May 9, 2013 Board Meeting

Report from Business Strategic Plan Committee

Enclosed in your packet are the most recent minutes from the Business Strategic Plan Committee. Board Members Sandy Bonato and Zac Shess will update the report on the progress of the Business Strategic Plan Committee.

**Pleasant Hill Recreation & Park District
Strategic Business Plan OWG Meeting Minutes
April 18, 2013**

Members Present: Bonato (SB) Shess (ZS), Riley (KR), Young (TY), Blair (MB), Miller (CM), Bradley (TB),

- Bob (RB) was present briefly to recap the first meeting for SB.
- SB suggested a monthly report from this committee to the full board.
- Discussion of future meeting dates:
1st & 3rd Thursday, 11am was decided except for the month of July due to 4th of July.
- KR went over the status of Immediate Action Goals from SBP:
 - #1 and #2 - SB will be bringing to the Budget Committee.
 - #3 – 10% increase in revenue for recreation programs will be difficult across the board. The percentage is not as important as explanation of how each program area can increase overall revenue.
 - #4 – TB reported findings from MCE contract firm that provides public works and park services for the Cities of Lafayette and Dublin. Needs to still follow up with the City staff.
 - #5 – Reorganization evaluations completed. R Berggren, met with all of the staff assigned to the reorganizational responsibilities and announced things will stay status quo but individual job descriptions will be updated. SB requested to look at the organizational chart that would show all jobs and those that are not filled. TY will look for past org. charts so we can see where we were and where we are now.
 - #6/7 – related to #1, 2, & 10 (Budget Committee will help to achieve this)
 - #8 – SB reported there has been discussion with Senator DeSaulnier and he understands our problems and is interested but due to the timing, the earliest anything could be done would be 2014.
 - #9 – KR reported for RB still waiting for DVC and the City development.
 - #10 – 2 year budgets turned in to RB. In review process
 - #11 – MB reports working with same group from Measure E Bonds. Worthwhile to proceed. Hopes to issue new bonds in the next 4 months.
 - **#12-** Evaluate current baseline for utility use - **We have not discussed this item yet.**
 - #13-#15 – TY preparing with staff, Districts current and future marketing needs. Received sample business marketing plan from ZS that she will go over with ZS to determine incorporating strategies from the business sector to the recreation and community service sector.

Assignment for the next meeting:

- Each committee member review and determine 5 top goals in the 2 year plan of recreational service goals.

Next Meeting: Thursday, May 2, 11am

Pleasant Hill Recreation & Park District
Strategic Business Plan
May 2, 2013
Agenda
11:00 AM

Board Members: Sandy Bonato, Zac Shess

Facilitator: Korey Riley

Staff Members: Tina Young, Mark Blair, Carrie Miller, Tom Bradley, Kendra Luke

Minutes: Mark Blair

1. Review of Minutes from April 18, 2013
2. Update on Immediate Action Goals
3. Review/Prioritize Recreation Service Goals

Next Meeting: May 16, 2013