



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: September 15, 2014

RE: Agenda Item #4 – September 25, 2014 Board Meeting

- Consent Calendar (ACTION)**
- a. To Approve Bills to be Paid**
 - b. To Approve Minutes of June 12, 2014**

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
20444	09/25/2014	AllWast	Allied Waste Services #210	1,941.21	000000
20445	09/25/2014	AmerSta	American Stage Tours	3,281.50	000000
20446	09/25/2014	AmFidAs	American Fidelity Assurance	78.38	000000
20447	09/25/2014	Antai	Antai Solutions LLC	6,859.00	000000
20448	09/25/2014	ATT3	ATT CALNET 2	175.17	000000
20449	09/25/2014	BayABev	Bay Area Beverage Company	147.00	000000
20450	09/25/2014	CaSt	California State Disbursement	366.33	000000
20451	09/25/2014	CaUsss	California USSSA	340.00	000000
20452	09/25/2014	CCCOofEd	Contra Costa County Office of	100.00	000000
20453	09/25/2014	CCWat	Contra Costa Water District	976.07	000000
20454	09/25/2014	CenCon	Central Contra Costa Sanitary	15,517.86	000000
20455	09/25/2014	CintCorp	Cintas Corp # 185	173.34	000000
20456	09/25/2014	Cleansou	Cleansource	98.55	000000
20457	09/25/2014	Cole	Cole Supply Co., Inc.	511.66	000000
20458	09/25/2014	CopySt	Copy Station	181.50	000000
20459	09/25/2014	Cyber	Cybercopy	64.24	000000
20460	09/25/2014	DelDen	Preferred Benefit	4,010.46	000000
20461	09/25/2014	Denelect	Denalect Alarm Company	177.90	000000
20462	09/25/2014	DepJus3	Department Of Justice	254.00	000000
20463	09/25/2014	DiaTro	Diablo Trophies & Awards	155.14	000000
20464	09/25/2014	EBMUD	East Bay Mud	143.96	000000
20465	09/25/2014	Ewing	Ewing Irrigation	82.20	000000
20466	09/25/2014	FranTx	Franchise Tax Board	105.00	000000
20467	09/25/2014	Furber	Furber Saw, Inc.	215.92	000000
20468	09/25/2014	Grainger	Grainger	23.68	000000
20469	09/25/2014	GrimKen	Ken Grimm	200.00	000000
20470	09/25/2014	Horeis	Alan Horeis Structural Engineers	1,335.00	000000
20471	09/25/2014	IdealSer	Ideal Service Company, Inc.	4,173.91	000000
20472	09/25/2014	KaisFou	File #73029 Kaiser Foundation Health Plan	32,889.00	000000
20473	09/25/2014	KavaLis	Lisa Kavanagh	95.48	000000
20474	09/25/2014	KiddCur	Law Office of Curtis S. Kidder	2,988.00	000000
20475	09/25/2014	KidzLove	Kidz Love Soccer Inc	8,148.00	000000
20476	09/25/2014	Legal S	Legal Shield	47.85	000000
20477	09/25/2014	LincEqu	Lincoln Equipment, Inc.	125.04	000000
20478	09/25/2014	LukeDes	Luke Design Associates	1,225.00	000000
20479	09/25/2014	McInerne	McInerney & Dillon	4,994.93	000000
20480	09/25/2014	Muir	Muir/Diablo Occupational Medic	215.00	000000
20481	09/25/2014	Omega	Omega	743.87	000000
20482	09/25/2014	ParkSB	Parker Communications South Ba	212.50	000000
20483	09/25/2014	PERS	PERS	18,624.68	000000
20484	09/25/2014	PG&E	Pacific Gas & Electric Co	1,874.67	000000
20485	09/25/2014	PitBow	Pitney Bowes Global	291.10	000000
20486	09/25/2014	PleaHill	Pleasant Hill Rec & Park Distr	127,393.02	000000
20487	09/25/2014	PurcPow	Purchase Power	1,520.99	000000
20488	09/25/2014	R-Comput	R-Computer	27,974.58	000000
20489	09/25/2014	RilKor	Korey Riley	1,980.00	000000
20490	09/25/2014	RossRec	Ross Recreation Equipment	139.69	000000
20491	09/25/2014	SandSaf	Sanderson Safety Supply Co	155.19	000000
20492	09/25/2014	SiePac	Sierra Pacific Tours	1,023.12	000000
20493	09/25/2014	Standard	Standard Insurance Company	1,441.54	000000
20494	09/25/2014	Suspects	Suspects	1,634.10	000000
20495	09/25/2014	Travel	Travel Center, Trust Account	1,850.00	000000
20496	09/25/2014	UNIVAR	UNIVAR USA Inc	1,491.67	000000
20497	09/25/2014	USBank	U.S. Bank	2,714.88	000000
20498	09/25/2014	USBKLoan	US Bank	1,725.00	000000
20499	09/25/2014	VSP	Preferred Benefit	61.80	000000

Check Date Vendor No Vendor Name Amount Voucher

CHECK TOTAL: \$285,269.68



Board of Directors Meeting Minutes
June 12, 2014
DRAFT

The June 12, 2014 Board Meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Vice Chair Bonato at 7:03 p.m. in the Republic Room at the Community Center at 320 Civic Dr.

PLEDGE OF ALLEGIANCE

Board Member Donaghu led the Pledge of Allegiance

ROLL CALL

BOARD PRESENT: Donaghu, Sterrett, Bonato, Shess

ABSENT: Sterrett-excused

STAFF PRESENT: Berggren, Young, Miller, Bradley, Hurtado

PUBLIC COMMENT

Harold Jeffrey, resident of Pleasant Hill, presented a Pleasant Hill Community Foundation grant check to the Board that was awarded for the District's Aquatics Life Jacket program.

The Board thanked Jeffrey for attending the meeting and presenting the check to the Board.

**TO CONSIDER CO-SPONSORED GROUP REQUEST FROM DIABLO VALLEY
MACINTOSH USER GROUP (DVMUG) (ACTION)**

Board Member Shess, and Program Committee Co-Chair reported that the Program Committee met on May 13, 2014 to review the application from the Diablo Valley Macintosh User Group (DVMUG) to become a District co-sponsored group. Shess commented that the Program Committee felt the group would be a great addition to the District. He introduced group president Chris Wysocki and member Rick Kalicura to the Board.

Wysocki stated to the Board that the main focus of the DVMUG group is to teach members how to use Macintosh computer devices. He commented that the group does not hold formal trainings. Their meetings are a way for their members to share information. Wysocki reported that the group holds a general meeting in which 50-60 people attend. He said there are many smaller meetings throughout the year. Wysocki commented that the group works with members to perform minimal repairs on their computers.

Board Member Donaghu commented that the group has always been available to answer questions when he has had them. Board Member Bonato asked how people hear about the group. Group member Kalicura commented that this was done mainly by word of mouth. Bonato asked how the group finances their activities. Wysocki explained that all members pay membership dues in the amount of \$40 a year, and the group currently has over 450 members. He commented that they have recently begun to accept cash donations as well. He said the group typically receives hundreds to thousands of dollars every month in donations. These donations are earmarked for the group's bills.

Wysocki commented that by becoming a co-sponsored group with the District, the group hopes to acquire more exposure. Klicura commented that he is a member of the Senior Center, and has

worked with Senior Center Supervisor Kendra Luke to establish a support group for Senior Center members who are Macintosh users. He commented that the Senior Center has a very cohesive user group at their site.

The General Manager commented that the District expects program support from all the co-sponsored groups.

Upon motion of Board Members Donaghu & Shess, the Board approved to accept the Diablo Valley Macintosh User Group as a District co-sponsored group.

The Board thanked Wysocki and Kalicura for attending the meeting, and they welcomed the group to the District.

CONSENT CALENDAR (ACTION)

A. TO APPROVE BILLS TO BE PAID

B. TO APPROVE RESOLUTION 2014-06-12A, ORDERING EVEN-YEAR BOARD OF DIRECTORS ELECTION; CONSOLIDATION OF ELECTION; AND SPECIFICATIONS OF THE ELECTION ORDER

C. TO APPROVE RESOLUTION 2014-06-12B, TRANSFERRING MONIES FROM THE PARK LANDSCAPE ASSESSMENT FUND FOR ASSESSMENT DISTRICTS 1 - 5 TO THE GENERAL FUND

D. TO APPROVE RESOLUTION 2014-06-12C, TRANSFERRING MONIES FROM THE LANDSCAPE & LIGHTING DISTRICT #6 TO THE GENERAL FUND

The General Manager reported that the filing dates for the District's election process is July 13 – August 8, 2014. He said there are three Board seats open for this election.

Upon motion of Board Members Donaghu & Glover, the Board approved the Consent Calendar.

TO CONSIDER POOL CHEMICAL BIDS (ACTION)

The General Manager reported that Aquatics Supervisor Corey Riley recently solicited requests for pool chemical bids for delivery July 1, 2014 through June 30, 2015. He reported that Riley received bids from five companies. Riley is recommending awarding the Sodium Bicarbonate bid to Leslie's Poolmart, Inc., and the Muriatic Acid bid to Lincoln Aquatics. Board Member Bonato asked if the increased price of the chlorine is reflected in the budget. The General Manager commented that it is. Board Member Donaghu asked if Riley contacted Univar for a bid on the Sodium Bicarbonate. The General Manager said he would check into it. Donaghu commented that he would recommend that Univar be considered in the future for the non-consortium bid items on the bid list.

Upon motion of Board Members Donaghu & Glover, the Board approved awarding Leslie's Poolmart Inc. for the Sodium Bicarbonate bid, Lincoln Aquatics for the Muriatic Acid bid, and to add Univar to future bid lists with the respect to both the Bicarbonate and the Muriatic Acid.

PERSONNEL COMMITTEE REPORT

a. TO CONSIDER REVISED DISTRICT ORGANIZATIONAL CHART (ACTION)

b. TO CONSIDER NEW FULL-TIME POSITIONS (ACTION)

c. TO CONSIDER SALARY ADJUSTMENTS (ACTION)

The Personnel Committee consists of Board Members Donaghu and Shess. The General Manager reviewed the recommendations from the Personnel Committee meetings that were held on March 12, 2014 and May 28, 2014.

- a. Organizational Chart changes – The General Manager reported that he recommended to the Personnel Committee a new Administrative Staff consisting of the Accounting/Personnel

Supervisor, Park Superintendent, Recreation Superintendent, and Building Superintendent. He explained that the existing District Organizational Chart is top heavy with too many direct reports to the General Manager. He commented that the new organizational structure becomes more manageable and allows for more efficiency in District operations.

Board Member Bonato asked if the General Manager felt the new Organizational Chart will place a larger work load on the Recreation Superintendent position. The General Manager commented that the new positions are very self-managed positions, but as staff changes in the future the organizational chart may need to be revisited again. He explained that most items in the organizational chart make sense based on the current personnel in the positions.

- b. Two new full-time positions.
 - 1. Marketing Director- The General Manager reported that the Marketing position is a key position for the District. He stated that years ago the position was full-time, but it is currently a part-time position.
 - 2. Lead Custodian – The General Manager commented that the Lead Custodian position is also a key position with the opening of the new facilities.

Board Member Bonato asked if the proposed monthly salary for the full-time positions is in line with the comparable increases that have been proposed. The General Manager explained that they are not, but there will be a potential increase for these employees after their six month probationary time period. He commented that both the marketing and the Lead Custodian position were not included in the salary adjustments due to the fact that they were new positions. He reported that both positions will be advertised in-house only.

- c. Salary Adjustments- The General Manager explained that this topic was directly related to the adjustments in the Administrative Staff. The General Manager commented that he would like a three year commitment to the salary adjustments. All Board members present said they would be willing to make the commitment.

Personnel Committee Members Donaghu and Shess both commented that the Personnel Committee was in total agreement with the recommendations presented by the General Manager. Board Member Donaghu commented that all the changes presented were needed changes.

- a. Upon motion of Board Members Donaghu & Glover, the Board approved the new Organizational Chart with a review by the Personnel Committee in six months.
- b. Upon motion of Board Members Donaghu & Glover, the Board approved the two full-time positions for the Marketing Director and the Lead Custodian.
- c. Upon motion of Board Members Donaghu & Glover, the Board approved the salary adjustments as presented and committed to three years of these adjustments.

BUDGET & FINANCE COMMITTEE REPORT

- a. TO CONSIDER CAPITAL PROJECTS FOR FISCAL YEAR 2014-15 (ACTION)**
- b. TO APPROVE RESOLUTION 2014-06-12D, AMENDING FISCAL YEAR 2013-14 (ACTION)**
- c. TO APPROVE RESOLUTION 2014-06-12E, ADOPTING PRELIMINARY BUDGET FOR FISCAL YEAR 2014-15 (ACTION)**

Board Member Bonato, and member of the Budget and Finance Committee, stated that since Board Chair Sterrett was not present to comment on the Capital Projects list, the action on this item should be tabled. Bonato reviewed the Capital projects list with the Board:

1. New truck for Park maintenance.
2. New Passenger Van – Currently the District’s bus requires the drivers to have a Class B license. A passenger van would not have that requirement.
3. Drinking fountain at the Community Center Playground.
4. Ceiling Mounted Projectors at the Community Center
5. New flooring at the KIDSTOP childcare building.

The General Manager commented that the Capital projects money in the amount of \$173,500 has been budgeted for in the current budget, but the Board would need to decide how to divide the money up. Glover asked if the Capital projects list would be reviewed by the Board again in the future. The General Manager said it would.

- a. Tabled until all Board Members present to review
- b. Upon motion of Board Members Donaghu & Glover, the Board approved Resolution 2014-06-12D, amending Fiscal Year budget 2013-14.
- c. Upon motion of Board Members Donaghu & Glover, the Board approved Resolution 2014-06-12E, adopting Preliminary Budget for Fiscal Year 2014-15.

REPORT ON PLEASANT HILL LIBRARY TASK FORCE

Board Member Bonato, as well as Library Task Force Member, reported she and Board Chair Sterrett both attended the first Library Task Force meeting last month. Bonato commented that the meeting consisted of organizing the Task Force’s Sub Committees. She said the sub committees primarily consist of a funding committee, a location committee, and a needs assessment committee. She reported that the Task Force Committee is comprised of individuals who are in favor of the new library, and individuals who are not necessarily in favor, but would like their voices heard. Bonato said the Committee is looking at a six month to a year window to offer a proposal to the City of Pleasant Hill regarding a library location. She reported that there are RFP’s currently being developed for various parcels within the City including the District’s Pleasant Hill Park. Bonato said all of the RFP’s will include developers being held responsible to provide other amenities to the sites in question.

Board Member Glover asked who is facilitating the Task Force. Bonato said it was the City of Pleasant Hill. Glover asked if the Committee feels that there is enough Community support for the project, and if there will be surveys conducted within the Community. Bonato said the Committee feels there is community support, and there will be surveys conducted with the public regarding the library proposal. Board Member Glover asked if a representative from the County was in attendance at the meeting. Bonato said County Supervisor Karen Mitchoff was present. Bonato commented that the County will be contributing the ten million dollar seed money for the project as they promised three years ago. She said this will be a City Library run by the County.

Board Member Glover asked if there are developers interested in the project. Bonato said she did not know. She commented that there are still many issues regarding the project for the Task Force to review. Glover asked why the District’s Winslow Center site was not considered. Bonato commented that the Committee felt the site was not an ideal location for consideration. Bonato said there is not a large window of time before work will need to be done on the current library so it was important for the Task Force to narrow their facility choices.

Board Member Bonato reported that there has been a second Task Force Meeting at which the Sub Committees toured library sites in other cities. She commented that most of the libraries toured where also used as small community centers for community meeting spaces. She said the sub committees learned a lot from the tours.

Board Member Glover commented that he is concerned with the cost of the project, and where the money will ultimately come from.

BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF

Bonato made the following announcements/questions:

- She attended the Relay for Life event, and said it was a great event.
- She said the Chamber Mixer was great, and that she really enjoyed the games.
- She asked about the Wine, Woman, & Shoes report. The General Manager said it was scheduled for the next Board agenda.
- She asked if the General Manager has had an opportunity to speak with Chris Brown from the Library. The General Manager said he has not, but he will.
- She requested further discussion and an update regarding FF & E.

Donaghu made the following announcements/questions:

- He participated in the Relay for Life, and also thought it was a great event.
- He commended the staff on the Mixer held at the Community Center, and especially the food prepared by caterer Susan Yoshizaki. He said it was the best food that has been served at a Mixer.

Glover made the following announcements/questions:

- He attended the Relay for Life event, and agreed with everyone that it was a great event.

Shess made the following announcements/questions:

- He also attended the Relay for Life event, and said it was a great event.
- He would like to confirm the Program Committee date.
- He requested to have a Rental Report of the facilities on an upcoming agenda.

STAFF ANNOUNCEMENTS

The General Manager made the following announcements:

- He stated that the City has said they would have more seminars on the Gateway Program.
- He said the City would like to schedule another joint meeting with the District.
- He said Park Supervisor Tom Bradley has a trailer available for the Board to ride on in the 4th of July parade.
- The CSDA State Board election is coming up.

ADJOURNMENT

Board Vice Chair Bonato adjourned the meeting at 10:22 p.m.

Robert B. Berggren, Clerk of the Board



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: September 18, 2014

RE: September 25, 2014 Board Meeting

Report from Pleasant Hill Baseball Association (PHBA)

Representative Mark Rolandelli will be on hand to give a report on the activities and membership of PHBA.



MEMORANDUM

TO: Board of Directors
FROM: General Manager
DATE: September 18, 2014
RE: September 25, 2014 Board Meeting

Presentation of Signed Copy of The Spotlight to the Pieper Family

The Pieper family will be on hand to sign the copy of the Fall Winter Spotlight, which will be added to our "Wall of Fame". They will also receive their own framed copy.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: September 15, 2014

RE: September 25, 2014 Board Meeting

Report on the KIDSTOP Children's Center

Our new KIDSTOP Director Elizabeth Hurley has been doing an excellent job her first year in charge of the KIDSTOP program. This is an opportunity to meet Elizabeth Hurley as well as to find out about the programs and activities that take place at KIDSTOP. She will also report on the numbers for the start of the school year.



MEMORANDUM

TO: Board of Directors
FROM: General Manager
DATE: September 15, 2014
RE: September 25, 2014 Board Meeting

To Review June 30, 2014 Financial Report

The June 30, 2014 Financial Report is the end of the fiscal year. Accounting Supervisor Mark Blair will give a summary of the end of the fiscal year financial report.

Aug 20, 2014

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the month and year ending Jun 30, 2014. I offer the following comments on these statements;

Reporting changes-

- We have separated Special Events into its own department (1265). In past years this activity was shown in Preschool Youth (dept 1260). We will need to combine the total results in these two departments to the one Preschool Youth department in the past year to have a fair comparison. Combining these would result in total revenue of \$510k in the current year compared to \$448k last year and \$373k in expenses for the current year vs. \$343k for last year. The bottom line shows an overall improvement of about \$32k for these two departments when compared to last year's Preschool Dept.

Financial overview –

- The bottom line results for the General Fund shows a profit of \$57k compared to a profit of \$594k for the 2012-13 fiscal year. This is a decline of \$537k or down 90% for the year. The largest single department change contributing to this decline is Non-Recreation which reflects a \$701k decline from last year. The prior year Non-Rec department included \$166k higher Project Funding reflecting funds collected during the capital Campaign, \$150k higher RDA revenue paid out due the dissolution of the agency and the \$347k gain on the sale of the Little House. Included in the current month's results is a reduction of over \$33k in revenue to the General Fund for ADA and Facility Fees collected that were transferred to the Capital Projects fund to be available for future capital needs.
- Tax Revenue- The Secured, Unsecured and HOPTR received in the current year are \$207k higher than that received in the 2012-13 year or a 8.8% increase. RDA funds of \$325k have been received in the current year, a 32% decrease over the \$476k amount received in the 2012-13 fiscal year.
- Overall Program Revenue (Rec Admin to Communication) - Total program revenues increased \$516k or up 23% with current year revenues at \$2,746k compared to \$2,230k earned last year.

- Program Expenses (Rec Admin to Communications) - Total program expenses for the current year are \$4,022k compared to \$3,391k for the prior year. This represents an \$631k increase or up 18.6%. The expense increase is largely attributable to the TC, SC & CC sites that are now open in the current fiscal year. The expenses for these sites are up \$430k.
- Overall Programming Impact- Despite the impressive growth in programming revenue, the related programming expenses increased at an overall higher dollar rate. The net bottom line change for the growth in programming is an increased loss of \$111k
- LT Debt- Total payments for the year are \$12k higher than last year but this includes the initial \$50k payment made on the FF&E loan taken out last year.
- Capital Expenses- This department has a \$327k decline over last year. The majority of this decline is due to spending \$247k less on the SC, TC & CC sites in the current year than last year. The SC actually shows a \$10k negative expense for the year as the Sen Club made a payment of \$68,300 in the current year to offset District FF&E purchases made last year at the SC.

The following documents are included;

Page 3 -The Consolidated Income Statement

Pages 4-23- The Departmental Income Statements for each department in the Gen Fund

Page 24- The Measure E Fund Income Statement

Pages 25-6- The Balance Sheet for the General Fund

Page 27 -The Balance Sheet for the Measure E Fund

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

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

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

FUND 100 GENERAL

REVENUE

NON RECREATION	1000
REC ADMIN	1210
SENIORS	1220
WINSLOW CENTER	1230
COMMUNITY CENTER	1231
RODGERS RANCH	1233
ADULT ACTIVITIES	1240
ATHLETICS	1250
TEENS	1255
PRESCHOOL YOUTH	1260
SPECIAL EVENTS	1265
CHILD CARE	1270
AQUATICS	1280
COMMUNICATIONS	1290
PARKS	1300
TOTAL	

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
SPECIAL EVENTS	1265
CHILD CARE	1270
AQUATICS	1280
COMMUNICATIONS	1290
PARKS	1300
BUILDING MAINTENANCE	1350
LONG TERM DEBT	1400
CAPITAL	1500
TOTAL	

REV LESS EXPENSE

Budget	Actual Results Year to Date as of Jun 30, 2014	% of Budget
FYE 6/30/14		

\$2,923,350	\$3,189,387	109.10%
\$3,700	\$2,755	74.46%
\$457,000	\$597,124	130.66%
\$29,000	\$33,565	115.74%
\$132,000	\$94,248	0.00%
\$2,000	\$0	0.00%
\$182,000	\$167,203	91.87%
\$508,500	\$554,478	109.04%
\$121,500	\$182,004	149.80%
\$397,000	\$423,133	106.58%
\$79,900	\$87,168	109.10%
\$320,000	\$265,766	83.05%
\$330,800	\$339,026	102.49%
\$0	\$800	0.00%
\$649,000	\$652,548	100.55%
\$6,135,750	\$6,589,205	107.39%

Budget	Actual Results Year to Date as of Jun 30, 2013	% of Budget
FYE 6/30/13		

\$2,768,000	\$3,824,977	138.19%
\$2,500	\$4,005	160.20%
\$394,650	\$352,608	89.35%
\$38,000	\$27,283	71.80%
\$0	\$0	0.00%
\$2,000	\$0	0.00%
\$192,000	\$170,119	88.60%
\$484,500	\$487,383	100.60%
\$86,000	\$90,252	104.94%
\$484,850	\$447,713	92.34%
\$0	\$0	0.00%
\$320,000	\$284,874	89.02%
\$346,500	\$366,337	105.72%
\$0	\$0	0.00%
\$649,000	\$632,996	97.53%
\$5,768,000	\$6,688,547	115.96%

\$338,372	\$387,667	114.57%
\$368,419	\$394,910	107.19%
\$814,318	\$869,092	106.73%
\$48,930	\$49,841	101.86%
\$347,524	\$313,096	90.09%
\$2,600	\$3,173	122.05%
\$2,500	\$1,634	65.35%
\$141,693	\$128,438	90.64%
\$443,994	\$497,727	112.10%
\$243,181	\$248,566	102.21%
\$372,280	\$286,020	76.83%
\$74,207	\$86,855	117.04%
\$256,391	\$271,177	105.77%
\$659,848	\$647,266	98.09%
\$217,740	\$224,007	102.88%
\$1,171,372	\$1,152,706	98.41%
\$319,200	\$328,704	102.98%
\$255,500	\$231,104	90.45%
\$133,000	\$410,599	308.72%
\$6,211,069	\$6,532,582	105.18%

\$345,180	\$321,782	93.22%
\$320,990	\$329,697	102.71%
\$712,540	\$626,431	87.92%
\$55,960	\$52,727	94.22%
\$167,370	\$172,248	102.91%
\$3,300	\$2,030	61.52%
\$3,500	\$2,373	67.81%
\$158,880	\$140,510	88.44%
\$436,060	\$434,071	99.54%
\$202,330	\$202,162	99.92%
\$372,280	\$342,523	92.01%
\$0	\$0	0.00%
\$240,470	\$256,781	106.78%
\$623,040	\$633,965	101.75%
\$212,810	\$195,232	91.74%
\$1,201,430	\$1,119,813	93.21%
\$299,470	\$306,122	102.05%
\$251,200	\$218,670	87.05%
\$83,000	\$737,186	888.18%
\$5,689,810	\$6,094,324	107.11%

\$78,190	\$594,224	759.97%
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Account Number 0000	Description	2014		2014		2014		2014		2013		\$ 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							
100-0000-40100	Current Secured Tax	-2,446,647.00	-95,230.08	-2,409,489.44	-2,446,647.00	-2,214,425.25	37,157.56	-195,064.19	8.81%	Increased home values generate higher property taxes					
100-0000-40120	Current Unsecured Tax	-105,220.00	0	-117,515.49	-105,220.00	-105,213.68	-12,295.49	-12,301.81	11.69%						
100-0000-40200	HOPTR	-29,130.00	0	-29,129.21	-29,130.00	-29,279.70	0.79	150.49	-0.51%						
100-0000-41300	City of Pleasant Hill	-14,000.00	-14,000.00	-14,000.00	-14,000.00	-14,000.00	0.00	0.00	0.00%	PY had additional payments from dissolution of RDA					
100-0000-41350	Redevelopment	-250,000.00	-73,432.00	-324,088.94	-250,000.00	-476,330.48	-74,088.94	152,241.54	-31.96%						
100-0000-41800	CCC Block Grant	-11,350.00	0	-10,000.00	-11,350.00	-9,999.67	1,350.00	-0.33	0.00%						
100-0000-41900	Interfund Transfers	0	89,566.98	0	0	-171,643.03	0.00	171,643.03	-100.00%	WWV funds received in PY now shown in Meese E fund					
100-0000-42450	Project Funding	-250,000.00	0	-223,922.78	-250,000.00	-389,904.56	26,077.22	165,981.78	-42.57%	capital campaign donations					
100-0000-42470	PO Proj Playground Funding	0	0	-212.50	0	0	-212.50	-212.50	100.00%						
100-0000-42500	Interest Earned	-5,000.00	-460.98	-3,693.30	-5,000.00	-2,898.35	1,306.10	-865.55	30.60%						
100-0000-42555	Misc Revenue	-4,000.00	0	-5,343.80	-4,000.00	-382,344.99	-1,343.80	347,001.19	-98.48%	PY reflects sale of Little House					
100-0000-42600	Insurance Dividends	-20,300.00	0	-20,254.00	-20,300.00	-19,281.00	46.00	-973.00	5.05%						
100-0000-42700	Furnishing Activities	-15,000.00	0	0	-15,000.00	-1,307.12	15,000.00	1,307.12	-100.00%						
100-0000-49600	ADA	-25,700.00	-2,593.35	-18,336.23	-25,700.00	-15,664.31	7,363.77	-2,671.92	17.08%	\$17.5k moved to Cap Projects Fund					
100-0000-49700	Registration Surcharge	-16,000.00	-1,862.91	-13,400.36	-16,000.00	-10,062.12	2,599.64	-3,338.24	33.18%						
100-0000-49750	Regi Surcharge-Facilities Fee	-22,500.00	13,924.19	0	-22,500.00	-12,892.86	22,500.00	12,692.66	-100.00%	\$15.8k transferred to Cap Proj fund					
100-0000-49750	Revenue	-3,214,847.00	-84,086.15	-3,189,366.65	-3,214,847.00	-3,824,976.92	25,460.35	635,590.27	-16.62%						
1100	Expense ADMINISTRATION														
	Wages and Benefits														
100-1100-50001	Admin-Salary General Manager	49,930.00	3,862.96	47,781.84	49,930.00	45,482.90	-2,148.16	2,298.94	5.05%						
100-1100-50002	Admin-Salary Office Staff	21,200.00	1,745.81	21,191.35	21,200.00	20,167.51	-8.65	1,023.84	5.08%						
100-1100-50003	Admin-Salary Accounting Staff	46,400.00	3,895.50	46,387.41	46,400.00	43,421.49	-12.59	2,965.92	6.83%						
100-1100-50010	Salary-Fund Raising Consultant	9,000.00	175	10,912.50	9,000.00	10,112.50	1,912.50	800.00	7.91%						
100-1100-51500	Employer FICA/Medicare	8,650.00	724.87	8,520.38	8,650.00	8,035.01	-129.62	485.37	6.04%						
100-1100-52250	PERS- Employer Share	15,270.00	1,279.58	15,255.16	15,270.00	16,376.31	-4.84	-1,111.15	-6.79%						
100-1100-53300	Kaiser - Employer Share	32,000.00	2,188.14	35,293.38	32,000.00	26,197.82	3,293.38	9,095.56	34.72%	rates now based on covered ee's ages					
100-1100-53310	Delta Dental - Empr Share	2,500.00	81.41	2,413.73	2,500.00	1,619.36	-86.27	794.37	49.05%						
100-1100-53320	Life & Dnt Inrs - Empr Shr	1,300.00	75.49	1,294.08	1,300.00	875.84	-5.92	418.24	47.75%						
100-1100-53370	PARS District Share	300	0	272.95	300	265.04	-27.15	7.81	2.95%						
100-1100-55400	Workers Compensation	1,300.00	71.95	1,021.69	1,300.00	1,142.70	-278.31	-121.01	-10.59%						
100-1100-55450	Unemployment Insurance	0	0	3,159.00	0	6,461.00	3,159.00	-3,302.00	-51.11%	based on actual claims					
100-1100-55450	Wages and Benefits	187,850.00	14,100.71	193,513.37	187,850.00	180,157.48	5,663.37	13,355.89	7.41%						
	Operating Expenses														
100-1100-60100	Board Compensation	11,800.00	990	12,070.00	11,800.00	11,150.00	270.00	920.00	8.25%						
100-1100-60200	Board Conference & Travel	3,100.00	0	3,337.69	3,100.00	896.3	237.69	2,441.39	272.39%						
100-1100-60300	Staff Conference & Travel	2,000.00	457.98	163.06	2,000.00	1,965.64	-1,836.94	-1,802.58	-91.70%						
100-1100-60350	Mileage	4,480.00	394.8	4,534.18	4,480.00	4,650.69	54.18	-116.51	-2.51%						
100-1100-60370	Staff Training	200	0	145.95	200	65.05	-54.05	80.90	124.37%						
100-1100-65365	Telephone	2,150.00	339.24	2,391.01	2,150.00	1,869.45	241.01	521.56	27.90%						
100-1100-70000	Professional Services	16,000.00	1,268.38	12,644.35	16,000.00	22,269.82	-3,555.65	-9,625.47	-43.22%	PY had business plan expenses no elections needed					
100-1100-73310	Elections	24,000.00	0	0	24,000.00	0	-24,000.00	0.00	0.00%						
100-1100-73320	Insurance	2,400.00	1,332.71	26,636.45	2,400.00	22,925.54	24,236.45	3,710.91	16.19%	Insur exp increased with new facilities					
100-1100-73330	Legal Advertising	200	541.08	541.08	200	469.55	341.08	71.53	15.23%						
100-1100-73335	Memberships	8,200.00	0	8,350.20	8,200.00	7,968.40	150.20	391.80	4.92%						
100-1100-73340	Administrative Fees	42,500.00	2,829.14	47,170.80	42,500.00	31,384.62	4,670.80	15,786.18	50.30%	largest contributor to this exp category are fees charged by Active for reg enrollment, Programming revenue up 23% over PY					
100-1100-74000	Fundraising Expenses	0	11,145.95	66,922.89	0	27,108.17	66,922.89	39,814.72	146.87%	\$224k in fundraising rev above					
100-1100-75350	Postage	2,450.00	291.1	2,399.92	2,450.00	3,194.70	-50.08	-794.78	-24.88%						
100-1100-75500	Office Supplies	5,800.00	512.66	6,845.96	5,800.00	5,716.17	1,045.96	1,129.79	19.76%						
100-1100-75500	Operating Expenses	125,280.00	20,103.25	194,153.54	125,280.00	141,624.10	68,873.54	52,529.44	37.09%						
Revenue Total		-3,214,847.00	-84,086.15	-3,189,366.65	-3,214,847.00	-3,824,976.92	25,460.35	635,590.27	-16.62%						
Expense Total		313,130.00	34,203.96	387,666.91	313,130.00	321,781.58	74,536.91	65,895.33	20.48%	Project funding, RDA and Misc Rev represent \$665k of revenue decline					
Grand Total		-2,901,717.00	-49,882.19	-2,901,719.74	-2,901,717.00	-3,503,195.34	99,997.26	701,475.60	-20.02%						

Account Number
1210 RECREATION ADMINISTRATION

	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1210-44100	Rec Admn On Line Courses	-3,000.00	-285	-2,755.00	-3,000.00	-4,005.00	245.00	1,250.00	-31.21%
	Revenue	-3,000.00		-3,000.00			245.00	1,250.00	-31.21%

1210 Expense RECREATION ADMINISTRATION

	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
Wages and Benefits									
100-1210-50001	Rec Admn-Salary General Manag	8,540.00	662.22	8,191.13	8,540.00	7,797.06	-348.87	394.07	5.05%
100-1210-50002	Rec Admn-Salary Office Staff	3,640.00	299.27	3,632.80	3,640.00	3,457.30	-7.20	175.50	5.08%
100-1210-50003	Rec Admn-Salary Accounting St	7,960.00	667.8	7,952.20	7,960.00	7,443.73	-7.80	508.47	6.83%
100-1210-50100	Rec Admn-Rental Coordinator	39,200.00	4,010.00	39,867.00	39,200.00	0	667.00	39,867.00	100.00%
100-1210-50110	Rec Admn-Office Staff Full Ti	49,500.00	4,123.00	49,476.00	49,500.00	47,088.00	-24.00	2,388.00	5.07%
100-1210-50120	Rec Admn-Office Staff Part Ti	52,000.00	6,415.90	56,485.87	52,000.00	54,389.94	4,485.87	2,095.93	3.85%
100-1210-50190	Part Time Custodial	4,500.00	341.64	3,947.84	4,500.00	-552.16	-75.92	-1.89%	
100-1210-55150	Employer FICA/Medicare	10,500.00	1,027.05	11,224.01	10,500.00	7,910.08	724.01	3,313.93	41.90%
100-1210-55250	PERS - Employer Share	15,600.00	1,412.21	16,326.62	15,600.00	14,681.59	726.62	1,645.03	11.20%
100-1210-55300	Kaiser - Employer Share	20,500.00	1,741.14	20,336.44	20,500.00	19,364.05	-163.56	972.39	5.02%
100-1210-55310	Delta Dental - Empr Share	2,100.00	169.43	2,032.91	2,100.00	2,046.38	-67.09	-13.47	-0.66%
100-1210-55320	Life & Lfd Ins - Empr Shr	900	88.5	1,043.86	900	573.19	143.86	470.67	82.11%
100-1210-55370	PARS District Share	650	61.93	527.41	650	460.81	-122.59	66.60	14.45%
100-1210-55400	Workers Compensation	1,000.00	-325.98	852.91	1,000.00	865.14	-147.09	-12.23	-1.41%
	Wages and Benefits	216,590.00	20,694.11	221,897.00	216,590.00	170,101.03	5,307.00	51,795.97	30.45%

Operating Expenses

100-1210-60300	Staff Conference & Travel	0	-164.25	320.48	0	0	320.48	320.48	100.00%	
100-1210-60370	Staff Training	200	0	673.5	200	25	473.50	648.50	2594.00%	
100-1210-60380	Employee Service	1,100.00	0	1,111.04	1,100.00	820.41	11.04	290.63	35.42%	
100-1210-65365	Telephone	750	147.86	734.29	750	667.21	-15.71	67.08	10.05%	
100-1210-65720	Disposal Fees at the DO	0	131.56	1,570.28	0	1,041.20	1,570.28	529.08	50.81%	
100-1210-70000	Professional Services	3,800.00	217.43	2,167.60	3,800.00	3,817.68	-1,632.40	-1,650.08	-43.22%	
100-1210-73320	Insurance	3,900.00	228.47	4,566.32	3,900.00	3,930.08	666.32	636.24	16.19%	
100-1210-73335	Memberships	0	0	972	0	1,511.00	972.00	-539.00	-35.67%	
100-1210-73340	Administrative Fees	7,800.00	472.23	8,005.09	7,800.00	6,917.78	205.09	1,087.31	15.72%	
100-1210-75350	Postage	450	0	359.57	450	547.66	-90.43	-188.09	-34.34%	
100-1210-75504	City of PH Server Fees	24,000.00	4,000.00	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00%	
100-1210-75505	Computer Hardware	16,200.00	0	17,474.75	16,200.00	8,907.56	1,274.75	8,567.19	96.18%	replaced failing writems, new communications Mac
100-1210-75506	Computer Software	8,000.00	0	5,686.51	8,000.00	8,175.08	-2,313.49	-2,488.57	-30.44%	
100-1210-75507	Network Support	83,500.00	6,859.00	84,308.00	83,500.00	81,308.00	808.00	3,000.00	3.69%	
100-1210-75509	Network Communication	6,600.00	0	6,659.21	6,600.00	6,710.42	59.21	-51.21	-0.76%	
100-1210-75510	Equipment Maintenance	7,500.00	0	7,706.38	7,500.00	4,510.08	206.38	3,196.30	70.87%	
100-1210-75515	Janitorial Supplies	3,500.00	468	4,276.58	3,500.00	3,767.88	776.58	508.70	13.50%	
100-1210-75620	On Line Class Expenses	2,000.00	201.75	2,421.00	2,000.00	2,939.00	421.00	-518.00	-17.63%	
	Operating Expenses	169,300.00	12,562.05	173,012.60	169,300.00	159,596.04	3,712.60	13,416.56	8.41%	
Revenue Total										
		-3,000.00	-285	-2,755.00	-3,000.00	-4,005.00	245.00	1,250.00	-31.21%	
Expense Total										
		385,890.00	33,256.16	394,909.60	385,890.00	329,697.07	9,019.60	65,212.53	19.78%	
Grand Total										
		382,890.00	32,971.16	392,154.60	382,890.00	325,692.07	9,264.60	66,462.53	20.41%	\$65k increase in exps

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Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1220	SENIOR CITIZENS Revenue									
100-1220-43700	Sen Center Rentals	-140,000.00	2,678.23	-134,203.80	-140,000.00	-42,633.60	5,796.20	-91,670.30	214.78%	open for full year in 2014
100-1220-44100	Senior Classes	-85,000.00	-8,045.69	-91,739.68	-85,000.00	-54,560.07	-6,739.68	-37,179.61	68.14%	Increased enrollment due to new facility
100-1220-45000	Senior Center Nutrition Revenue	0	-3,208.00	-36,896.65	0	-20,197.57	-36,896.65	-16,699.08	82.65%	Increased enrollment due to new facility
100-1220-46200	Senior Programs	-16,500.00	-1,283.00	-10,628.45	-16,500.00	-5,080.62	5,871.55	-5,547.83	109.20%	Increased enrollment due to new facility
100-1220-46250	Senior Care Manager Funds	-15,000.00	0	-15,332.00	-15,000.00	-14,575.00	-332.00	-767.00	5.19%	Increased enrollment due to new facility
100-1220-46930	Senior Trip Revenue	-268,881.00	-16,125.00	-303,262.90	-268,881.00	-215,561.40	-34,381.90	-87,701.50	40.69%	Increased enrollment due to new facility
100-1220-46950	Sen Club Funding Revenue	0	0	-5,060.74	0	0	-5,060.74	-5,060.74	100.00%	
	Revenue	-525,983.00	-25,993.46	-597,124.22	-525,983.00	-352,608.16	-71,743.22	-244,516.06	69.34%	

1220 Expense SENIOR CITIZENS Wages and Benefits

100-1220-50001	Salary- General Manager	8,558.00	662.22	8,191.13	8,558.00	7,797.06	-366.87	394.07	5.05%	
100-1220-50002	Salary- Office Staff	3,635.00	299.27	3,632.80	3,635.00	3,457.30	-2.20	175.50	5.08%	
100-1220-50003	SC-Salary Accounting Staff	7,955.00	667.8	7,952.20	7,955.00	7,443.73	-2.80	508.47	6.83%	
100-1220-50100	SC-Salary Supervisor	76,160.00	6,345.00	76,140.00	76,160.00	72,480.00	-20.00	3,680.00	5.05%	
100-1220-50120	Senior Center Staff	80,000.00	1,210.28	70,628.12	80,000.00	72,820.50	-9,371.88	-2,192.38	-3.01%	
100-1220-50125	SC-Salary Care Manager	22,500.00	3,075.33	23,491.13	22,500.00	18,421.36	991.13	5,069.77	27.52%	
100-1220-50126	SC- Salary Nutrition	10,800.00	1,105.66	11,647.64	10,800.00	847.64	847.64	7,344.10	170.65%	
100-1220-50127	Salary Sr. Trips	0	1,140.39	2,177.37	0	0	2,177.37	2,177.37	100.00%	
100-1220-50128	SC-Salary Clerical	26,500.00	2,275.99	26,777.67	26,500.00	22,024.75	277.67	4,752.92	21.58%	offset in part by reduction in SC Staff
100-1220-50130	SC-Salary Classes	22,500.00	3,306.95	24,114.95	22,500.00	14,241.37	1,614.95	9,873.58	69.33%	rev up 66%
100-1220-50190	St Center Custodial FT PT	112,000.00	11,718.76	117,711.47	112,000.00	37,906.51	5,711.47	79,804.96	210.53%	rental rev up \$92k
100-1220-55150	EMPLOYER-EMPLOYEE PERKS- Employer Share	19,025.00	1,073.85	18,164.27	19,025.00	13,816.18	-880.73	4,348.09	31.47%	
100-1220-55290	PERKS- Employer Share	26,350.00	1,278.50	24,898.58	26,350.00	24,898.52	-1,851.42	-206.74	-0.83%	
100-1220-55300	Kaiser- Employer Share	16,000.00	881.84	14,532.71	16,000.00	20,031.93	-1,467.29	-5,499.22	-27.45%	now based on age of covered ee's
100-1220-55310	Delta Dental- Empor Share	2,900.00	184.23	2,716.26	2,900.00	3,086.81	-183.74	-370.55	-12.00%	
100-1220-55320	Life & Lfd Ins - Empor Sha	1,400.00	112.95	1,366.49	1,400.00	1,405.55	-43.51	-49.06	-3.49%	
100-1220-55370	PARS District Share	3,700.00	378.2	3,990.69	3,700.00	2,341.24	290.69	1,649.45	70.45%	
100-1220-55400	Workers Compensation	12,500.00	-1,395.11	11,582.78	12,500.00	6,440.35	-907.22	6,152.43	80.03%	large increase in custodian pay
100-1220-55450	Unemployment Insurance	500	0	287	500	619	-213.00	-332.00	-53.63%	
	Wages and Benefits	452,983.00	34,330.11	449,793.26	452,983.00	333,532.50	-3,189.74	116,260.76	34.85%	

Operating Expenses

100-1220-60350	Mileage	250	161.44	181.44	250	386.37	-88.56	-207.93	-53.40%	
100-1220-60370	Staff Training	1,000.00	0	709.49	1,000.00	215.43	-290.51	229.34%		
100-1220-65365	Telephone	2,650.00	664.71	2,654.02	2,650.00	3,006.05	-204.02	-352.03	-11.71%	
100-1220-65701	Electricity	43,600.00	5,938.61	46,743.52	43,600.00	26,868.03	3,243.52	19,875.49	73.97%	open for full year in 2014
100-1220-65705	Gas	11,800.00	339.98	8,550.83	11,800.00	7,065.75	-3,249.17	1,484.08	21.00%	open for full year in 2014
100-1220-65720	Disposal Fees	7,100.00	394.69	6,722.89	7,100.00	3,565.42	3,177.11	3,157.47	88.56%	open for full year in 2014
100-1220-70000	Professional Services	2,600.00	217.43	2,167.60	2,600.00	3,817.68	-437.40	-1,650.08	-43.22%	
100-1220-73320	Insurance	4,900.00	228.47	4,566.32	4,900.00	3,930.08	-333.68	636.24	16.19%	
100-1220-73335	Memberships	450	65.83	496.22	450	300	46.22	156.22	65.41%	
100-1220-73340	Administrative Fees	8,300.00	472.23	8,005.09	8,300.00	6,917.78	-294.91	1,087.31	15.72%	
100-1220-73250	Care Manager Expenses	1,300.00	0	938.12	1,300.00	1,263.80	-361.88	-325.68	-25.77%	
100-1220-73350	Postage	0	0	359.57	0	547.66	-359.57	-188.09	-34.34%	
100-1220-75500	Office Supplies	1,500.00	168.53	738.92	1,500.00	1,945.29	-761.08	-1,206.37	-62.01%	Unplanned: New fee for COEH annual cert \$902, HVAC repairs (non-warranty), add'l acoustic treatment, shades custom made for Dance Studio
100-1220-75515	Sen Center Services & Supplies	40,000.00	4,763.19	41,807.71	40,000.00	19,110.49	1,807.71	22,697.22	118.77%	
100-1220-75540	Repairs and Supplies	0	-10,161.96	0	0	0	0.00	0.00		
100-1220-75520	Senior Program Supplies	32,650.00	-1,315.32	28,359.81	32,650.00	16,872.85	-4,280.19	11,466.96	68.14%	
100-1220-75625	Senior Publicity	200	0	92.63	200	501.31	-107.37	-408.68	-81.52%	
100-1220-75630	Senior Trip Expenses	224,260.00	10,500.10	240,094.80	224,260.00	179,881.21	15,824.80	60,203.59	33.47%	trip revenue up \$88k
100-1220-75700	Sen Center Nutrition Expenses	0	2,073.00	26,109.65	0	16,699.57	26,109.65	9,410.08	56.35%	
	Operating Expenses	382,260.00	14,918.93	419,293.63	382,260.00	292,898.77	37,039.69	126,399.86	43.15%	
Revenue Total		-525,983.00	-25,993.46	-597,124.22	-525,983.00	-352,608.16	-71,743.22	-244,516.06	69.34%	
Expense Total		835,243.00	49,249.04	869,091.89	835,243.00	626,431.27	33,848.89	242,680.62	38.74%	slightly improved bottom line even with a full year of operating exps
Grand Total		309,862.00	23,265.58	271,967.67	309,862.00	273,823.11	-37,894.33	-1,855.44	-0.69%	

Account Number 1230 Description WINSLOW CENTER RENTAL Budget 2014 Period Amt 2014 End Bal 2014 YTD Budget 2014 One Year Prior Actual 2013 \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

100-1230-43300	Winslow Center Rents	-32,000.00	-663.31	-33,564.81	-32,000.00	-27,282.66	-1,564.81	-6,282.15	23.03%	more rentals going to other opened sites
	Revenue	-32,000.00	-663.31	-33,564.81	-32,000.00	-27,282.66	-1,564.81	-6,282.15	23.03%	

Expense WINSLOW CENTER RENTAL

100-1230-50001	WC-Salary General Manager	1,440.00	110.37	1,365.24	1,440.00	1,299.53	-74.76	65.71	5.06%	
100-1230-50002	WC-Salary Office Staff	600	49.88	605.36	600	575.69	5.36	29.67	5.15%	
100-1230-50003	WC-Salary Accounting Staff	1,315.00	111.3	1,325.38	1,315.00	1,240.59	10.38	84.79	6.83%	
100-1230-50190	WC-Custodial Part Time Staff	13,500.00	1,526.22	12,895.27	13,500.00	16,389.23	-604.73	-3,493.96	-21.32%	rental rev down 23%
100-1230-55150	Employer FICAMedicaid	650	50.46	600.29	650	462.97	-49.71	137.32	29.66%	
100-1230-55250	PERs - Employer Share	600	62.11	667.85	600	467.72	67.85	200.13	42.79%	
100-1230-55300	Kaiser - Employer Share	825	76.76	833.88	825	720.94	8.88	112.94	15.67%	
100-1230-55310	Delta Dental - Empr Share	100	6.11	73.42	100	75.68	-26.58	-2.26	-2.99%	
100-1230-55320	Life & LId Ins - Empr Sha	50	2.16	40.89	50	24.99	-9.11	15.90	63.63%	
100-1230-55370	PARS District Share	265	26.23	254.85	265	409.98	-10.15	-155.13	-37.84%	
100-1230-55400	Workers Compensation	700	57.75	763.37	700	1,310.73	63.37	-547.36	-41.76%	
	Wages and Benefits	20,045.00	2,079.35	19,425.80	20,045.00	22,978.05	-619.20	-3,552.25	-15.46%	

Operating Expenses

100-1230-60370	Staff Training	100	0	0	100	0	-100.00	0.00	0.00%	
100-1230-65365	Telephone	3,800.00	257.02	3,818.23	3,800.00	3,786.97	18.23	31.26	0.83%	
100-1230-65701	Electricity	7,000.00	764.02	7,098.33	7,000.00	7,614.46	98.33	-516.13	-6.78%	
100-1230-65705	Gas	500	8.65	202.84	500	238.49	-297.16	-35.65	-14.95%	
100-1230-65720	Disposal Fees	2,600.00	0	2,175.17	2,600.00	2,164.47	-424.83	10.70	0.49%	
100-1230-70000	Professional Services	500	36.24	361.27	500	636.28	-138.73	-275.01	-43.22%	
100-1230-73320	Insurance	800	38.08	761.11	800	655.07	-38.89	106.04	16.19%	
100-1230-73340	Administrative Fees	1,400.00	78.7	1,334.18	1,400.00	1,152.96	-65.82	181.22	15.72%	
100-1230-75360	Postage	140	0	59.93	140	91.28	-80.07	-31.35	-34.34%	
100-1230-75515	Services and Supplies	7,800.00	811.36	10,305.63	7,800.00	12,106.58	2,505.63	-1,800.95	-14.88%	
100-1230-75625	Center Publicity	300	0	0	300	0	-300.00	0.00	0.00%	
100-1230-75750	Major Repairs	4,500.00	0	4,299.00	4,500.00	1,302.59	-201.00	2,996.41	230.03%	new 5 ton condensor
	Operating Expenses	29,440.00	1,994.07	30,415.69	29,440.00	29,749.15	975.69	666.54	2.24%	

Revenue Total		-32,000.00	-663.31	-33,564.81	-32,000.00	-27,282.66	-1,564.81	-6,282.15	23.03%	
Expense Total		49,485.00	4,073.42	49,841.49	49,485.00	52,727.20	356.49	-2,885.71	-5.47%	
Grand Total		17,485.00	3,410.11	16,276.68	17,485.00	25,444.54	-1,208.32	-9,167.86	-36.03%	rev down and exps up increase loss by \$9k

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Account Number 1231 Description COMMUNITY CENTER RENTAL Budget 2014 Period Amt 2014 End Bal 2014 YTD Budget 2014 One Year Prior Actual 2013 YTD Budget \$ Change Prior Year % Change Prior Year Comments

100-1231-43700	Community Center Rental	Revenue	-79,000.00	-17,051.41	-94,248.33	-79,000.00	0	-15,248.33	-94,248.33	100.00%	closed PY
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Expense COMMUNITY CENTER RENTAL

100-1231-50001	CC-Salary General Manager		9,600.00	772.54	9,555.77	9,600.00	9,096.59	-44.23	459.18	5.05%	
100-1231-50002	CC-Salary Office Staff		4,200.00	349.17	4,238.29	4,200.00	4,033.59	38.29	204.70	5.07%	
100-1231-50003	CC-Salary Accounting Staff		9,100.00	779.11	9,277.64	9,100.00	8,684.27	177.64	593.37	6.83%	
100-1231-50100	CC-Salary Director		80,900.00	6,663.00	80,878.57	80,900.00	76,982.12	-21.43	3,896.45	5.06%	
100-1231-50120	Community Center Staff FT PT		10,500.00	2,778.29	10,917.04	10,500.00	0	417.04	10,917.04	100.00%	closed PY
100-1231-50150	CC-Custodial Part Time Staff		62,500.00	13,013.67	54,762.01	62,500.00	0	-7,737.99	54,762.01	100.00%	closed PY
100-1231-55150	Employer FICAMedicare		10,000.00	977.12	9,525.90	10,000.00	7,465.24	-474.10	2,060.66	27.60%	
100-1231-55250	PERS- Employer Share		15,000.00	1,367.56	14,805.95	15,000.00	14,891.43	-194.05	-85.48	-0.57%	
100-1231-55300	Kaiser - Employer Share		30,000.00	2,747.03	29,682.64	30,000.00	26,325.77	-317.36	3,356.87	12.75%	
100-1231-55310	Delta Dental - Empr Share		3,100.00	256.53	3,078.56	3,100.00	3,082.31	-21.44	-3.75	-0.12%	
100-1231-55320	Life & Ltd Ins - Empr Shr		1,000.00	74.37	943.4	1,000.00	796.38	-56.60	147.02	18.46%	
100-1231-55370	PARS District Share		1,400.00	259.12	1,259.22	1,400.00	0	-140.78	1,259.22	100.00%	closed PY
100-1231-55400	Workers Compensation		1,750.00	620.87	4,372.12	1,750.00	1,311.23	2,622.12	3,060.89	233.44%	closed PY
100-1231-55450	Unemployment Insurance		2,000.00	0	0	2,000.00	0	-2,000.00	0.00	0.00%	
	Wages and Benefits		241,050.00	30,658.38	233,297.11	241,050.00	152,668.93	-7,752.89	80,628.18	52.81%	

Operating Expenses

100-1231-60350	Mileage		500	170.35	458.19	500	367.86	-41.81	90.33	24.56%	
100-1231-60370	Staff Training		1,600.00	0	1,497.91	1,600.00	482	-102.09	1,015.91	210.77%	closed PY
100-1231-65365	Telephone		1,550.00	106.65	1,276.57	1,550.00	436.18	-273.43	840.39	192.67%	closed PY
100-1231-65701	Electricity		15,000.00	4,748.69	18,340.51	15,000.00	0	3,340.51	18,340.51	100.00%	closed PY
100-1231-65705	Gas		6,000.00	234.78	2,645.50	6,000.00	0	-3,354.50	2,645.50	100.00%	closed PY
100-1231-65720	Disposal Fees		3,300.00	899.57	4,050.35	3,300.00	0	750.35	4,050.35	100.00%	closed PY
100-1231-65730	Universal Waste Fees		600	0	200	600	207.5	-400.00	-7.50	-3.61%	
100-1231-70000	Professional Services		3,000.00	452.76	2,528.87	3,000.00	4,453.96	-471.13	-1,925.09	-43.22%	
100-1231-73320	Insurance		4,000.00	266.55	5,327.43	4,000.00	4,585.16	1,327.43	742.27	16.19%	
100-1231-73335	Memberships		500	65.84	386.84	500	321	-113.16	65.84	20.51%	
100-1231-73340	Administrative Fees		10,000.00	550.94	9,339.27	10,000.00	8,070.75	-660.73	1,268.52	15.72%	
100-1231-75350	Postage		500	0	419.5	500	638.94	-80.50	-219.44	-34.34%	
100-1231-75500	Office Supplies		5,000.00	340.03	3,173.23	5,000.00	16.03	-1,826.77	3,157.20	19695.57%	
100-1231-75515	Services and Supplies		28,000.00	1,544.35	30,070.07	28,000.00	0	2,070.07	30,070.07	100.00%	Unplanned: New CCEH and CCCFPD Certs Fees = \$1721; added mix-valves to kid sinks
100-1231-75625	Center Publicity		2,000.00	0	85	2,000.00	0	-1,915.00	85.00	100.00%	
	Operating Expenses		81,550.00	9,378.51	79,799.24	81,550.00	19,579.38	-1,750.76	60,219.86	307.57%	

Revenue Total			-79,000.00	-17,051.41	-94,248.33	-79,000.00	0	-15,248.33	-94,248.33	100.00%	
Expense Total			322,600.00	40,036.89	313,096.35	322,600.00	172,248.31	-9,503.65	140,848.04	81.77%	
Grand Total			243,600.00	22,985.48	218,848.02	243,600.00	172,248.31	-24,751.98	46,599.71	27.05%	Current year has operating costs

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School House

Period 12 - 12
Fiscal Year 2014 - 2014

Account Number	Description Expense Dept	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1232	Operating Expenses									
100-1232-65365	School House Telephone	300	16.91	231.32	300	265.81	-68.68	-34.49	-12.98%	
100-1232-65701	School House Electricity	600	59.25	572.82	600	714.41	-27.18	-141.59	-19.82%	
100-1232-65705	School House Gas	150	0	0	150	0	-150	0	0.00%	
100-1232-76515	SchHouse Services and Supplies	1,400.00	241.58	2,369.24	1,400.00	1,050.06	969.24	1319.18	125.63%	
	Operating Expenses	2,450.00	317.74	3,173.38	2,450.00	2,030.28	723.38	1143.1	56.30%	
Expense Total		2,450.00	317.74	3,173.38	2,450.00	2,030.28	723.38	1143.1	56.30%	
Grand Total		2,450.00	317.74	3,173.38	2,450.00	2,030.28	723.38	1143.1	56.30%	

Account Number

Description

2014
Budget

2014
Period Amt

2014
End Bal

2014
YTD Budget

2013
One Year Prior Actual

\$ Change
YTD Budget

\$ Change
Prior Year

% Change
Prior Year

Comments

1233

Expense
Dept

Operating Expenses

100-1233-65701	R Ranch Gas & Electric	250	21.24	259.76	250	246.9	9.76	12.86	5.21%	
100-1233-65705	R Ranch Water Expense	1,500.00	0	1,160.02	1,500.00	1,976.58	-339.98	-816.56	-41.31%	
100-1233-75515	R Ranch Services & Supplies	600	0	213.95	600	150	-386.05	63.95	42.63%	
	Operating Expenses	2,350.00	21.24	1,633.73	2,350.00	2,373.48	-716.27	-739.75	-31.17%	
Expense Total		2,350.00	21.24	1,633.73	2,350.00	2,373.48	-716.27	-739.75	-31.17%	
Grand Total		2,350.00	21.24	1,633.73	2,350.00	2,373.48	-716.27	-739.75	-31.17%	

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1240	ADULT ACTIVITIES									
	Revenue									
100-1240-44100	Adult-Classes	-114,000.00	-8,697.92	-112,377.80	-114,000.00	-107,034.31	1,622.20	-5,343.49	4.99%	
100-1240-44200	Adult-Summer School	-51,000.00	-11,561.57	-54,725.14	-51,000.00	-62,684.84	-3,725.14	7,959.70	-12.70%	
100-1240-44300	Adult-Arts Commission	0	-700	-100	0	-400	-100.00	300.00	-75.00%	
	Revenue	-165,000.00	-20,359.49	-167,202.94	-165,000.00	-170,119.15	-2,202.94	2,916.21	-1.71%	

Expense
 ADULT ACTIVITIES
 Wages and Benefits

100-1240-50001	Adult-Salary General Manager	6,730.00	551.86	6,826.07	6,730.00	6,497.54	96.07	328.53	5.06%	
100-1240-50002	Adult-Salary Office Staff	3,020.00	249.4	3,027.32	3,020.00	2,881.09	7.32	146.23	5.08%	
100-1240-50003	Adult-Salary Accounting Staff	6,310.00	556.5	6,626.85	6,310.00	6,203.11	316.85	423.74	6.83%	
100-1240-50150	Adult-Salaries Summer Program	35,500.00	6,146.40	39,721.93	35,500.00	37,699.81	4,221.93	2,022.12	5.36%	
100-1240-50160	Adult-Salaries Summer School	21,500.00	4,754.13	23,767.62	21,500.00	29,728.35	2,267.62	-5,960.73	-20.05%	SS revenue down 13%
100-1240-55150	Employer FICAMedicare	2,215.00	171.69	2,107.85	2,215.00	2,089.58	-107.15	18.27	0.87%	
100-1240-55300	PERS- Employer Share	2,339.00	182.78	2,180.82	2,339.00	2,358.37	-158.18	-177.55	-7.53%	
100-1240-55310	Kaiser - Employer Share	3,900.00	383.79	4,169.87	3,900.00	3,605.21	269.87	564.66	15.66%	
100-1240-55320	Delta Dental - Empr Shr	1,000.00	30.59	366.97	1,000.00	378.21	-633.03	-11.24	-2.97%	
100-1240-55370	Life & LId Ins - Empr Shr	200	10.79	204.61	200	125.11	4.61	79.50	63.54%	
100-1240-55400	PARS District Share	1,650.00	117.57	1,566.35	1,650.00	1,644.92	-84.65	-79.57	-4.84%	
100-1240-55450	Workers Compensation	1,550.00	114.29	1,026.38	1,550.00	1,118.20	-523.62	-91.82	-8.21%	
	Unemployment Insurance	1,200.00	0	0	1,200.00	0	-1,200.00	0.00	0.00%	
	Wages and Benefits	87,114.00	13,269.79	91,591.64	87,114.00	94,329.50	4,477.64	-2,737.86	-2.90%	

Operating Expenses

100-1240-60350	Mileage	200	0	0	200	0	-200.00	0.00	0.00%	
100-1240-60370	Staff Training	2,000.00	0	0	2,000.00	0	-2,000.00	0.00	0.00%	
100-1240-65365	Telephone	200	0	0	200	0	-200.00	0.00	0.00%	
100-1240-70000	Professional Services	3,000.00	181.2	1,806.34	3,000.00	3,181.40	-1,193.66	-1,375.06	-43.22%	
100-1240-73320	Insurance	3,950.00	190.4	3,805.33	3,950.00	2,944.56	-144.67	860.77	29.23%	
100-1240-73340	Administrative Fees	5,000.00	393.53	6,670.91	5,000.00	6,095.39	1,670.91	575.52	9.44%	
100-1240-73410	Use of Premise	13,000.00	1,395.00	11,219.00	13,000.00	18,245.00	-1,781.00	-7,026.00	-38.51%	used 1 less MDUSD classroom for Rec SS
100-1240-75350	Postage	200	0	299.64	200	456.39	99.64	-156.75	-34.35%	
100-1240-75620	Program Supplies	8,000.00	100	4,292.59	8,000.00	5,536.13	-3,707.41	-1,243.54	-22.46%	
100-1240-75625	Publicity	1,600.00	0	1,589.52	1,600.00	1,607.97	-10.48	-18.45	-1.15%	
100-1240-75660	Summer School Supplies	7,000.00	2,223.28	7,162.55	7,000.00	8,113.41	162.55	-950.86	-11.72%	
	Operating Expenses	44,150.00	4,483.41	36,845.88	44,150.00	46,180.25	-7,304.12	-9,334.37	-20.21%	

Revenue Total		-165,000.00	-20,359.49	-167,202.94	-165,000.00	-170,119.15	-2,202.94	2,916.21	-1.71%	
Expense Total		131,264.00	17,753.20	128,437.52	131,264.00	140,509.75	-2,826.48	-12,072.23	-8.59%	Increased rev and decreased exps resulted in \$9k improvement
Grand Total		-33,736.00	-2,606.29	-38,785.42	-33,736.00	-29,609.40	-5,029.42	-9,156.02	30.92%	



Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1250	ATHLETICS Revenue									
100-1250-45050	Athletics-Youth Sports	-31,000.00	-1,592.42	-31,592.42	-31,000.00	-18,987.00	-856.00	-12,869.00	67.78%	Added a new football season in spring. Had our best youth sports seasons in years
100-1250-45150	Athletics-Recreation Gen	-132,000.00	-9,112.47	-141,912.47	-132,000.00	-128,572.52	-17,802.18	-21,229.56	16.51%	Boce numbers increased. KLS
100-1250-45200	Athletics-Softball	-150,000.00	0	-150,000.00	-150,000.00	-147,679.00	-2,321.00	7,927.00	-5.37%	
100-1250-45250	Athletics-Basketball	-64,000.00	-37	-64,037.00	-64,000.00	-65,592.56	6,910.51	-5,317.95	-10.54%	
100-1250-45300	Athletics-Drop-In Sport	-16,000.00	-2,095.00	-18,095.00	-16,000.00	-16,596.00	-49.00	547.00	-3.30%	
100-1250-45350	Athletics-Recreation U	-57,000.00	-12,587.13	-69,587.13	-57,000.00	-51,217.86	-7,441.17	-13,223.31	25.82%	More rentals than the previous year with the addition of POP and full year of the picnic areas at P.H.Park
100-1250-45360	Athletics-Field Use	-68,000.00	0	-68,000.00	-68,000.00	-42,360.00	-4,040.00	-29,680.00	70.07%	Rolled P.H.M.S.A.'s fees from previous year
100-1250-45500	Athletics-Athl. Fitness	-18,000.00	-1,890.30	-19,890.30	-18,000.00	-15,995.97	-3,583.33	-5,587.36	34.93%	Added new age group for lessons. Additional camps.
100-1250-45600	Athletics-Bus Rental	-500	-122.3	-622.3	-500	-382.14	227.70	109.84	-28.74%	
	Revenue	-535,500.00	-27,426.52	-562,926.52	-535,500.00	-487,383.15	-17,978.03	-57,094.88	13.77%	

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1250	ATHLETICS Expense									
100-1250-50001	Athletics-Salary General Manag	12,300.00	993.34	13,293.34	12,300.00	11,695.60	-13.18	\$91.22	5.06%	
100-1250-50002	Athletics-Salary Office Staff	5,470.00	448.92	5,918.92	5,470.00	5,186.03	-20.79	263.18	5.07%	
100-1250-50003	Athletics-Salary Accounting St	11,550.00	1,001.70	12,551.70	11,550.00	11,165.53	378.54	762.81	6.83%	
100-1250-50010	Athletics-Salary Supervisors	77,028.00	6,345.00	83,373.00	77,028.00	73,316.31	-6.46	3,702.23	5.05%	
100-1250-50015	Athletics-Recreation Co-Ordinators	35,200.00	3,100.00	38,300.00	35,200.00	35,405.32	2,000.00	1,794.68	5.07%	
100-1250-50020	Salary Youth Sports	2,800.00	0	2,800.00	2,800.00	2,321.50	-1,094.00	-615.50	-26.51%	
100-1250-50030	Salaries Adult Sports	32,500.00	3,481.50	35,981.50	32,500.00	31,813.07	-2,319.75	-1,632.76	-5.13%	
100-1250-50300	Athletics-Salaries Drop-In	1,700.00	265	1,965.00	1,700.00	3,414.56	-1,170.00	-2,884.56	-64.48%	
100-1250-50500	Salaries Athletics	12,000.00	1,625.88	13,625.88	12,000.00	11,862.30	-9.27	128.43	1.08%	
100-1250-55150	Employer FICA/Medicare	11,883.00	926.27	12,809.27	11,883.00	10,623.37	-763.55	496.08	4.67%	
100-1250-55250	PERS - Employer Share	19,341.00	1,600.58	20,941.58	19,341.00	20,551.15	-145.02	-1,455.17	-7.05%	
100-1250-55300	Kaiser - Employer Share	35,200.00	3,041.71	38,241.71	35,200.00	33,316.60	283.47	2,134.87	6.41%	
100-1250-55310	Delta Dental - Empor Share	4,000.00	324.11	4,324.11	4,000.00	3,897.51	-110.71	-8.22	-0.21%	
100-1250-55320	Life & LId Ins - Empor Shr	1,200.00	107.53	1,307.53	1,200.00	1,165.15	-142.15	177.00	15.19%	
100-1250-55370	P.A.R.S District Share	1,250.00	92.54	1,342.54	1,250.00	1,233.91	-128.61	-112.52	-9.12%	
100-1250-55400	Workers Compensation	2,800.00	1,916.62	4,716.62	2,800.00	2,550.65	-567.50	-318.15	-12.47%	
100-1250-55450	Unemployment Insurance	1,000.00	992	1,992	1,000.00	1,294.00	1,155.00	851.00	66.54%	
	Wages and Benefits	267,219.00	24,465.70	291,684.70	267,219.00	260,914.50	-2,419.88	3,864.62	1.49%	
	Operating Expenses									
100-1250-60350	Mileage	1,100.00	103.6	1,203.6	1,100.00	617.66	-272.35	209.99	34.00%	
100-1250-60370	Staff Training	2,000.00	0	2,000.00	2,000.00	0	-95.00	1,905.00	100.00%	
100-1250-65355	Telephone	2,000.00	222.47	2,222.47	2,000.00	1,626.46	-527.84	-154.30	-9.49%	
100-1250-70000	Professional Services	5,000.00	326.15	5,326.15	5,000.00	5,726.53	-1,748.60	-2,475.13	-43.22%	
100-1250-73320	Insurance	7,100.00	342.71	7,442.71	7,100.00	5,895.18	-250.46	954.36	16.19%	
100-1250-73335	Memberships	250	0	250	250	150	-250.00	-150.00	-100.00%	
100-1250-73340	Administrative Fees	9,100.00	708.35	9,808.35	9,100.00	10,376.88	2,907.63	1,630.95	15.17%	
100-1250-73410	Use of Premise	32,000.00	13,344.00	45,344.00	32,000.00	24,252.00	37,187.57	44,935.57	156.29%	MDUSD finally invoicing for some bills dating back over a year
100-1250-75050	Youth Sports Supplies	9,000.00	0	9,000.00	9,000.00	5,391.12	-39.27	3,569.61	66.21%	
100-1250-75350	Postage	800	0	800	800	821.49	-260.65	-282.14	-34.34%	
100-1250-75620	Rec General Supplies	60,000.00	17,930.15	77,930.15	60,000.00	58,319.18	6,854.46	8,535.28	14.64%	Increased revenue to offset expenses
100-1250-75622	Contract Officials	53,000.00	9,440.00	62,440.00	53,000.00	57,216.00	1,111.00	-3,105.00	-5.43%	Added a new football season in spring
100-1250-75625	Publicity	1,000.00	0	1,000.00	1,000.00	0	-753.46	246.54	100.00%	
100-1250-75628	Bus Expenses	5,000.00	4463.93	9,463.93	5,000.00	1,425.01	1,228.93	4,801.92	336.97%	\$4500 bus repair-transmission cooler
100-1250-75670	Athletic Supplies	750	46,881.36	47,631.36	750	1,338.88	-261.82	-850.70	-63.54%	
	Operating Expenses	188,100.00	46,881.36	234,981.36	188,100.00	173,156.19	-44,828.14	59,771.95	34.52%	
	Revenue Total	-535,500.00	-27,426.62	-562,926.62	-535,500.00	-487,383.15	-17,978.03	-57,094.88	13.77%	
	Expense Total	455,319.00	71,347.06	526,666.06	455,319.00	434,070.69	42,408.26	63,656.57	14.67%	Under budget expectations largely due to late MDUSD billings but still a \$3k improvement over last year.
	Grand Total	-81,181.00	43,920.44	-37,745.58	-81,181.00	-53,312.46	24,430.23	-3,438.31	6.45%	

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Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1255-43700	Teen Center Rentals	-40,000.00	-132.5	-49,346.50	-40,000.00	-22,729.03	-9,346.50	-26,617.47	117.11%	open full year in 2014
100-1255-45100	Teen Activities	-96,000.00	-14,047.45	-111,610.01	-96,000.00	-56,946.31	-15,610.01	-54,663.70	95.99%	charging for afterschool program
100-1255-45200	Teen Center Snack Shack	-15,000.00	-1,819.25	-15,775.32	-15,000.00	-4,268.00	-775.32	-11,517.32	270.49%	
100-1255-45450	Teen Special Events	-5,000.00	0	-5,272.00	-5,000.00	-6,319.00	-272.00	1,047.00	-16.57%	
	Revenue	-156,000.00	-15,999.20	-182,003.83	-156,000.00	-90,252.34	-26,003.83	-91,751.49	101.66%	

1255 Expense TEENS

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1255-50001	Teens-Salary General Manager	2,800.00	220.74	2,730.40	2,800.00	2,599.03	-69.60	131.37	5.05%	
100-1255-50002	Teens- Salary Office Staff	1,200.00	99.75	1,210.91	1,200.00	1,152.44	10.91	58.47	5.07%	
100-1255-50003	Teens Salary Accounting Staff	2,650.00	222.6	2,650.74	2,650.00	2,481.24	0.74	169.50	6.83%	
100-1255-50015	Teens- Salary Supervisor	63,000.00	5,179.50	62,871.17	63,000.00	58,326.95	-128.83	4,544.22	7.79%	
100-1255-50120	Teens- Salary Teen Center Staff	49,000.00	5,720.69	45,761.76	49,000.00	36,479.55	-3,238.24	9,282.21	26.44%	
100-1255-50190	Teens-Salary Custodial PT time	15,500.00	1,327.50	14,362.42	15,500.00	8,043.11	-1,137.58	6,319.31	78.57%	\$27k increase in rental
100-1255-50195	TC Building Attendant	5,800.00	570.57	5,532.60	5,800.00	0	-267.40	5,532.60	100.00%	\$27k increase in rental
100-1255-55150	Teens-Employer FICAMedicare	6,470.00	636.4	6,244.15	6,470.00	5,238.36	-225.85	1,005.79	19.20%	
100-1255-55250	Teens-PERS -Employer Share	9,349.00	979.66	9,814.83	9,349.00	9,731.21	465.83	83.62	0.86%	
100-1255-55300	Teens-Health Coverage	13,800.00	1,145.32	14,020.77	13,800.00	14,976.11	220.77	-955.34	-6.38%	
100-1255-55310	Teens-Dental Coverage	1,700.00	131.66	1,579.98	1,700.00	1,584.39	-120.02	-4.41	-0.28%	
100-1255-55320	Teens- PARS -Employer Share	650	51.36	606.27	650	532.31	-43.73	73.96	13.89%	
100-1255-55370	FICA Alternative PARS	1,800.00	66.17	1,480.69	1,800.00	1,094.60	-319.31	386.09	35.27%	
100-1255-55400	Teens-Workers Compensation	2,600.00	200.84	2,670.30	2,600.00	1,584.58	-70.30	1,085.72	68.52%	
100-1255-55450	Teens-Unemployment Insurance	0	0	0	0	75	0.00	-75.00	-100.00%	based on actual claims
	Wages and Benefits	176,319.00	16,552.76	171,536.99	176,319.00	143,898.88	-4,782.01	27,638.11	19.21%	

Operating Expenses

100-1255-60350	Mileage Reimbursement	300	0	242.23	300	255.77	-57.77	-13.54	-5.29%	
100-1255-60370	Staff Training	1,400.00	36.96	1,520.72	1,400.00	500.68	120.72	1,020.04	203.73%	
100-1255-65365	Telephone expense	1,250.00	241.97	1,203.98	1,250.00	1,771.47	-46.02	-567.49	-32.03%	
100-1255-65701	Electricity	12,500.00	1,492.66	12,777.50	12,500.00	7,815.79	277.50	4,961.71	63.48%	open full year in 2014
100-1255-65705	Gas expense	2,600.00	90.47	2,325.92	2,600.00	1,873.46	-274.08	452.46	24.15%	open full year in 2014
100-1255-65720	Disposal Fees	1,580.00	131.56	1,570.27	1,580.00	1,041.20	-9.73	529.07	50.81%	open full year in 2014
100-1255-70000	Professional Fees	1,500.00	-126.61	722.53	1,500.00	1,272.56	-777.47	-550.03	-43.22%	
100-1255-73320	Insurance Expense	1,500.00	76.16	1,522.11	1,500.00	1,310.03	22.11	212.08	16.19%	
100-1255-73335	Memberships	165	65.84	313.34	165	165	148.34	89.90%	15.72%	
100-1255-73340	Administrative Expenses	2,500.00	157.41	2,668.36	2,500.00	2,305.93	168.36	362.43	18.72%	
100-1255-75350	Postage Expense	150	0	119.86	150	182.55	-30.14	-62.69	-34.34%	
100-1255-75500	Office Supplies	750	174.83	878.34	750	1,000.65	128.34	-122.31	-12.22%	rev up 101%
100-1255-75515	Snack Shack Supplies	15,000.00	1,149.81	14,862.83	15,000.00	8,044.43	-137.17	6,818.40	84.76%	snack shack rev up \$12k
100-1255-75620	Teen Publicity	8,000.00	2,204.36	10,096.77	8,000.00	4,024.27	2,096.77	6,072.50	150.90%	
100-1255-75625	Teen Publicity	800	155.4	762.54	800	285.17	-37.46	477.37	167.40%	
100-1255-75626	Teen Supplies	26,000.00	3,968.38	23,707.51	26,000.00	25,505.79	-2,292.49	-1,798.28	-7.05%	
100-1255-75627	Teen Website Expenses	200	0	168.84	200	255.36	-31.16	-86.52	-33.88%	
100-1255-75630	Teens-Special Event Expenses	1,700.00	75	1,565.77	1,700.00	653.05	-134.23	912.72	139.76%	
	Operating Expenses	77,895.00	9,894.20	77,029.42	77,895.00	58,263.16	-865.58	18,766.26	32.21%	

Revenue Total	-156,000.00	-15,999.20	-182,003.83	-156,000.00	-90,252.34	-26,003.83	-91,751.49	101.66%		dramatic 102% increase in rev with only a 23% increase in exps improve the bottom line by \$45k
Expense Total	254,214.00	26,446.96	248,566.41	254,214.00	202,162.04	-5,647.59	46,404.37	22.95%		
Grand Total	98,214.00	10,447.76	66,562.58	98,214.00	111,909.70	-31,651.42	-45,347.12	-40.52%		

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1260-46100	Preschool-Elementary	-33,000.00	-13,348.22	-41,453.33	-33,000.00	-24,617.89	-8,453.33	-16,835.44	68.39%	New camps/great numbers
100-1260-46150	Preschool- Special Events	0	0	-5	0	-29,082.84	-5.00	29,077.84	-99.98%	Special events in new dept fye 14
100-1260-46160	Blues & Brews Special Event	0	0	0	0	-37,088.30	0.00	37,088.30	-100.00%	Special events in new dept fye 14
100-1260-46250	Preschool- Preschool Classes	-72,000.00	-5,381.16	-68,066.26	-72,000.00	-64,849.06	3,933.74	-3,217.20	4.96%	
100-1260-46260	Preschool- Priority Preschool	-294,000.00	-4,312.44	-302,662.42	-294,000.00	-284,749.04	-8,662.42	-17,933.38	6.30%	
100-1260-46300	Priority Parent Revenue	0	0	-10,926.06	0	-7,326.04	-10,926.06	-3,600.02	49.14%	offset by parents exps below
	Revenue	-399,000.00	-23,041.82	-423,133.07	-399,000.00	-447,713.17	-24,133.07	24,580.10	-5.49%	

Expense
PRESCHOOL YOUTH
Wages and Benefits

100-1260-50001	PresSch-Salary General Manager	5,000.00	386.3	4,778.22	5,000.00	6,497.54	-221.78	-1,719.32	-26.46%	
100-1260-50002	PresSch-Salary Office Staff	2,120.00	174.58	2,119.16	2,120.00	2,881.09	-0.84	-761.93	-26.45%	
100-1260-50003	PresSch-Salary Accounting Staff	4,500.00	389.55	4,638.85	4,500.00	6,203.11	138.85	-1,564.26	-25.22%	
100-1260-50050	PresSch-Salary Supervisor	25,500.00	2,090.50	25,085.98	25,500.00	23,873.95	-414.02	1,212.03	5.08%	
100-1260-50100	PresSch-Salary Elementary Progr	5,000.00	1,496.20	5,889.99	5,000.00	1,541.00	869.99	4,328.99	280.92%	Two new camps
100-1260-50250	Salaries Preschool	0	0	30.63	0	7,775.64	30.63	-7,745.01	-99.61%	
100-1260-50260	Salaries Priority Ps	119,000.00	3,770.51	24,476.97	25,000.00	21,000.82	-523.03	3,476.15	16.55%	
100-1260-55150	Employer FICAMedicare	11,000.00	723.07	10,684.62	11,000.00	10,805.91	-5,210.12	5,264.19	4.85%	
100-1260-55250	PERs- Employer Share	17,000.00	1,114.05	16,666.24	17,000.00	19,423.01	-315.38	-121.29	-1.12%	
100-1260-55300	Kaiser - Employer Share	3,000.00	268.66	2,918.95	3,000.00	5,109.05	-333.76	-2,756.77	-14.19%	
100-1260-55310	Delta Dental - Empr Share	1,300.00	101.57	1,218.75	1,300.00	1,494.81	-81.25	-276.06	-18.47%	
100-1260-55320	Life & Ld Ins - Empr Shr	500	27.56	416.81	500	392.48	-83.19	24.33	6.20%	
100-1260-55370	PARS District Share	1,300.00	100.92	1,200.58	1,300.00	1,067.05	-99.42	133.53	12.51%	
100-1260-55400	Workers Compensation	2,000.00	65.01	2,335.93	2,000.00	2,519.29	-335.93	-183.36	-7.28%	
100-1260-55450	Unemployment Insurance	500	0	0	500	540	-500.00	-540.00	-100.00%	
	Wages and Benefits	222,720.00	17,021.14	216,231.56	222,720.00	219,650.44	-6,488.44	-3,418.88	-1.56%	

Operating Expenses

100-1260-60350	Mileage	100	0	0	100	0	-100.00	0.00	0.00%	
100-1260-60370	Staff Training	400	0	221	400	0	-179.00	221.00	100.00%	
100-1260-70000	Professional Services	1,300.00	126.84	1,264.44	1,300.00	3,181.40	-35.56	-1,916.96	-60.26%	
100-1260-73320	Insurance	2,400.00	133.28	2,663.72	2,400.00	3,275.13	263.72	-611.41	-18.67%	
100-1260-73335	Memberships	300	65.83	65.83	300	0	-234.17	65.83	100.00%	
100-1260-73340	Administrative Fees	5,000.00	275.46	4,669.63	5,000.00	5,764.82	-330.37	-1,095.19	-19.00%	
100-1260-73410	Use of Premise	11,500.00	0	11,500.00	11,500.00	22,000.00	-330.37	-1,095.19	-19.00%	
100-1260-75100	Elementary Supplies	15,000.00	6,348.93	18,478.15	15,000.00	12,912.96	0.00	-10,500.00	-47.73%	New camps with contract instructors
100-1260-75150	Special Event Supplies	0	0	0	0	18,835.43	0.00	-18,835.43	-100.00%	Special events in new dept fye 14
100-1260-75155	Holiday Festival Supplies	0	0	0	0	336.6	0.00	-336.60	-100.00%	Special events in new dept fye 14
100-1260-75160	Blues&Brews Special Event Exps	0	0	0	0	33,303.36	0.00	-33,303.36	-100.00%	Special events in new dept fye 14
100-1260-75225	License Fees	200	50	263	200	0	63.00	263.00	100.00%	
100-1260-75250	Preschool Supplies	10,500.00	633.44	10,629.77	10,500.00	7,868.85	129.77	2,760.92	35.09%	
100-1260-75260	Priority Pr Supplies	8,700.00	207.79	8,896.78	8,700.00	7,254.06	196.78	1,642.72	22.65%	
100-1260-75300	Priority Parent Expenses	0	750.72	10,926.06	0	7,326.04	10,926.06	3,600.02	49.14%	offset by parents rev above
100-1260-75350	Postage	500	0	209.75	500	466.39	-290.25	-246.64	-54.04%	
100-1260-75520	Site Prep	1,000.00	0	0	1,000.00	0	-1,000.00	0.00	0.00%	
100-1260-75625	Publicity	500	0	0	500	357.25	-500.00	-357.25	-100.00%	
	Operating Expenses	57,400.00	8,592.29	69,788.13	57,400.00	122,872.29	-12,388.13	-53,084.16	-43.20%	
	Revenue Total	-399,000.00	-23,041.82	-423,133.07	-399,000.00	-447,713.17	-24,133.07	24,580.10	-5.49%	
	Expense Total	280,120.00	25,613.43	286,019.69	280,120.00	342,522.73	5,899.69	-56,503.04	-16.50%	
	Grand Total	-118,880.00	2,571.61	-137,113.38	-118,880.00	-105,190.44	-18,233.38	-31,922.94	30.35%	\$18k improvement over PY

14

Special Events

Period 12 - 12
Fiscal Year 2014 - 2014

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1265	Revenue									
100-1265-46150	Special Events	-31,000.00	-3,163.00	-36,625.12	-31,000.00	0	-5,625.12	-36,625.12	100.00%	new dept in 2014
100-1265-46155	Holiday Festival	-540	0	-540	-540	0	0.00	-540.00	100.00%	
100-1265-46160	Blues & Brews	-45,000.00	4,116.74	-50,003.32	-45,000.00	0	-5,003.32	-50,003.32	100.00%	
	Revenue	-76,540.00	953.74	-87,168.44	-76,540.00	0	-10,628.44	-87,168.44	100.00%	

1265

Expense

Dept

Wages and Benefits

100-1265-50001	Salary General Manager	2,140.00	165.56	2,047.81	2,140.00	0	-92.19	2,047.81	100.00%	
100-1265-50002	Salary Office Staff	900	74.81	908.21	900	0	8.21	908.21	100.00%	
100-1265-50003	Salary Accounting Staff	2,005.00	166.94	1,988.07	2,005.00	0	-16.93	1,988.07	100.00%	
100-1265-50050	Salary Supervisor	6,800.00	575.5	6,410.18	6,800.00	0	-389.82	6,410.18	100.00%	
100-1265-50150	Salary Special Events	1,900.00	108.23	1,571.45	1,900.00	80	-328.55	1,491.45	1864.31%	
100-1265-55150	Employer FICA/Medicare	900	71.45	878.25	900	0	-21.75	878.25	100.00%	
100-1265-55250	PERS - Employer Share	1,550.00	132.29	1,617.41	1,550.00	0	67.41	1,617.41	100.00%	
100-1265-55300	Health Coverage	2,700.00	225.33	2,623.55	2,700.00	0	-76.45	2,623.55	100.00%	
100-1265-55310	Dental Benefits	270	22.46	269.41	270	0	-0.59	269.41	100.00%	
100-1265-55320	Life & LTD Insurance	90	8.46	85.67	90	0	-4.33	85.67	100.00%	
100-1265-55370	PARS Employer share	80	0	19.71	80	0	-60.29	19.71	100.00%	
100-1265-55400	Workers Comp Insurance	155	-11.33	137.05	155	0	-17.95	137.05	100.00%	
100-1265-55450	Unemployment Insurance	0	0	0	0	0	0.00	0.00	100.00%	
	Wages and Benefits	19,490.00	1,539.70	18,556.77	19,490.00	80	-933.23	18,476.77	100.00%	new dept in 2014

Operating Expenses

100-1265-70000	Professional Services	0	54.36	541.9	0	0	541.90	541.90	100.00%	
100-1265-73320	Insurance	0	57.12	1,141.61	0	0	1,141.61	1,141.61	100.00%	
100-1265-73340	Admin Fees	0	118.06	2,001.27	0	0	2,001.27	2,001.27	100.00%	
100-1265-75150	Special Events Supplies	19,000.00	1,272.24	22,491.66	19,000.00	0	3,491.66	22,491.66	100.00%	
100-1265-75155	Holiday Festival Supplies	335	0	334.59	335	0	-0.41	334.59	100.00%	
100-1265-75160	Blues & Brews Supplies	35,500.00	586.66	41,374.76	35,500.00	0	5,874.76	41,374.76	100.00%	
100-1265-75350	Postage	100	0	89.89	100	0	-10.11	89.89	100.00%	
100-1265-75625	Publicity	350	250	322.7	350	0	-27.30	322.70	100.00%	
	Operating Expenses	55,285.00	2,338.44	68,298.38	55,285.00	0	13,013.38	68,298.38	100.00%	new dept in 2014
	Revenue Total	-76,540.00	953.74	-87,168.44	-76,540.00	0	-10,628.44	-87,168.44	100.00%	
	Expense Total	74,775.00	3,878.14	86,855.15	74,775.00	80	12,080.15	86,775.15	100.00%	
	Grand Total	-1,765.00	4,831.88	-313.29	-1,765.00	80	1,451.71	-393.29	100.00%	new dept in 2014

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Account Number 1270 Description CHLD CARE Revenue Budget 2014 Period Amt 2014 End Bal 2014 YTD Budget 2014 One Year Prior Actual 2013 \$ Change YTD Budget Prior Year % Change Prior Year Comments

100-1270-47100	Child Care Revenue	-263,000.00	-38,814.28	-265,765.81	-263,000.00	-284,874.48	-2,765.81	19,108.67	-6.71%	Closed for 2 weeks in December instead of received later in each month compared to last year. Numbers are down by approximately ten children. Numbers are up this year.
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Expense CHLD CARE

100-1270-50001	Child-Salary General Manager	3,900.00	331.11	4,095.63	3,900.00	3,898.54	185.63	197.09	5.06%	
100-1270-50002	Child-Salary Office Staff	1,700.00	149.65	1,816.40	1,700.00	1,728.68	116.40	87.72	5.07%	
100-1270-50003	Child-Salary Accounting Staff	3,900.00	333.91	3,976.15	3,900.00	3,721.85	76.15	254.30	6.83%	
100-1270-50100	Child Care Director	63,500.00	7,096.91	65,278.31	63,500.00	57,605.22	1,778.31	7,673.09	13.32%	New Director began 6/16/14, old director stayed on extra wk for training
100-1270-50110	Childcare Staff Full-Time	25,000.00	2,090.50	25,086.02	25,000.00	23,874.05	86.02	1,211.97	5.08%	
100-1270-50120	Childcare Staff Part-Time	70,000.00	9,649.52	78,579.88	70,000.00	80,958.00	8,579.88	-2,378.12	-2.94%	
100-1270-50190	Child-Custodial Part Time Staf	6,700.00	658.88	7,236.36	6,700.00	5,134.09	536.36	2,102.27	40.95%	Increased custodial hours to bring bid condition back to standards
100-1270-55150	Employer FICA/Medicare	10,600.00	1,029.16	10,795.54	10,600.00	9,470.82	185.54	1,324.72	13.99%	
100-1270-55250	PERS- Employer Share	18,500.00	1,386.43	18,766.53	18,500.00	17,194.16	266.53	1,572.37	9.14%	
100-1270-55300	Kaiser - Employer Share	14,500.00	1,358.89	14,562.95	14,500.00	9,681.98	62.95	4,880.97	50.41%	rates based on age of covered ee
100-1270-55310	Delta Dental - Empr Share	2,100.00	172.24	2,067.06	2,100.00	2,069.34	-32.94	-2.28	-0.11%	
100-1270-55320	Life & Lfd Ins - Empr Shr	1,000.00	73.77	886.74	1,000.00	775.22	-113.26	111.52	14.39%	
100-1270-55370	PARS District Share	1,400.00	129.22	1,339.69	1,400.00	1,615.84	-60.31	-276.15	-17.09%	
100-1270-55400	Workers Compensation	2,200.00	205.41	2,785.15	2,200.00	2,813.27	585.15	-28.12	-1.00%	
100-1270-55450	Unemployment Insurance	500	0	0	500	0	-500.00	0.00	0.00%	
	Wages and Benefits	225,500.00	24,665.60	237,272.41	225,500.00	220,541.06	11,772.41	16,731.35	7.59%	

Operating Expenses

100-1270-60350	Mileage	400	93.3	459.3	400	348.14	59.30	111.16	31.93%	
100-1270-60370	Staff Training	300	95.76	202.76	300	182.24	-97.24	20.52	-11.26%	
100-1270-65365	Telephone	1,200.00	97.75	1,147.21	1,200.00	1,315.55	-52.79	-168.34	-12.80%	
100-1270-65700	Combined Utilities	900	0	442.75	900	847	-457.25	-404.25	-47.73%	
100-1270-70000	Professional Services	1,200.00	108.73	1,083.80	1,200.00	1,908.84	-116.20	-825.04	-43.22%	
100-1270-73320	Insurance	2,400.00	114.24	2,283.22	2,400.00	1,965.10	-116.78	318.12	16.19%	
100-1270-73335	Memberships	150	0	150	150	150	0.00	0.00	0.00%	
100-1270-73340	Administrative Fees	4,500.00	236.11	4,002.54	4,500.00	3,458.89	-497.46	543.65	15.72%	
100-1270-73410	Use of Premise	0	0	1	0	78	1.00	-77.00	-98.72%	
100-1270-75225	License Fees	1,200.00	74	1,236.00	1,200.00	1,405.00	36.00	-169.00	-12.03%	
100-1270-75250	Kidstop Supplies	22,000.00	3,436.61	19,534.98	22,000.00	22,261.42	-2,465.02	-2,746.44	-12.33%	follows revenue decline
100-1270-75350	Postage	400	0	179.78	400	273.83	-220.22	-94.05	-34.35%	
100-1270-75515	Services & Supplies	3,000.00	152.31	2,732.48	3,000.00	1,616.14	-267.52	1,116.34	69.07%	
100-1270-75625	Kidstop Publicity	400	0	448.31	400	409.57	48.31	38.74	9.46%	
	Operating Expenses	38,050.00	4,408.81	33,904.13	38,050.00	36,239.72	-4,145.87	-2,335.59	-6.44%	

Revenue Total	-263,000.00	-38,814.28	-265,765.81	-263,000.00	-284,874.48	-2,765.81	19,108.67	-6.71%
Expense Total	263,550.00	29,074.41	271,176.54	263,550.00	256,780.78	7,626.54	14,395.76	5.61%

Grand Total	550	-9,739.87	5,410.73	550	-28,093.70	4,860.73	33,504.43	-119.26%	revenue decline and increased expenses result in \$5k loss vs. \$28k profit in PY
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Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-48000	Aquatics- Classes	-23,450.00	-2,312.36	-26,178.64	-23,450.00	-29,870.00	-2,728.64	3,691.36	-12.36%	reduced enrollment in summer water polo, water walk and splashball
100-1280-48100	Aquatics- Water Exercise Class	-25,000.00	-2,135.00	-28,545.22	-25,000.00	-26,227.00	-3,545.22	-2,318.22	8.84%	Sold 65+ cards more than previous year before price increased on 9/1/13.
100-1280-48200	Aquatics- Dolphin Swim Team	-62,000.00	4,569.89	-43,547.60	-62,000.00	-65,068.86	18,452.40	41,521.06	-48.81%	When we did unearned revenue calculations by hand, the formula for Dolphins was to move 2/3 of the revenue to the new FY. If you look at the date range over the FY, Dolphins is primarily before July 1st. Moved 2/3 of the revenue to the new FY for 12/13, and then we switched to the new unearned revenue method, which held more revenue in the 12/13 year. To match up to the activity dates. Also, set work fee end date in Active as 12/31/14, so Active is calculating deferred revenue for that. Will change end date next year so all revenue is recognized at end of season and not end of year.
100-1280-48300	Aquatics-Pool Rental	-25,000.00	-2,730.77	-26,530.31	-25,000.00	-22,107.80	-1,530.31	4,422.51	20.00%	two recurring rentals in the fall (dive club & water polo), did not have in 2012, water polo in Dec & Jan too
100-1280-48400	Aquatics-Recreational Swim	-28,500.00	-6,812.41	-31,067.08	-28,500.00	-30,848.72	-2,567.08	-218.36	0.71%	
100-1280-48500	Aquatics- Swim Instructions	-109,000.00	-26,826.30	-110,767.83	-109,000.00	-111,459.35	-1,767.83	691.52	-0.62%	
100-1280-48600	Aquatics- Family Swim Pass	-2,500.00	-718.92	-2,973.60	-2,500.00	-580.79	-473.60	-2,392.81	411.99%	When unearned was calculated by hand, we did not move any money from this account, but Active is calculating unearned revenue based on the membership pass dates.
100-1280-48700	Aquatics- Swim for Fitness	-15,025.00	-1,557.80	-15,359.07	-15,025.00	-18,804.49	-334.07	3,445.42	-18.32%	decreased enrollment in program
100-1280-48800	Aquatics-PH Swim Club	-17,950.00	0	-17,971.00	-17,950.00	-10,089.89	-21.00	-7,881.11	78.11%	increased enrollment over 2012
100-1280-48900	Aquatics- Clinics	-31,000.00	-2,191.05	-36,085.61	-31,000.00	-31,280.71	-5,085.61	4,804.90	15.36%	increase in comp stroke, triathlon and winter swim clinic over 2012
	Revenue	-339,425.00	-40,713.72	-339,025.96	-339,425.00	-366,337.41	399.04	27,311.45	-7.46%	

Expense
AQUATICS

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-50001	Aqua-Salary General Manager	9,700.00	772.6	9,556.43	9,700.00	9,096.57	-143.57	459.86	5.06%	
100-1280-50002	Aqua-Salary Office Staff	4,260.00	349.17	4,238.29	4,260.00	4,033.59	-21.71	204.70	5.07%	
100-1280-50003	Aqua-Salary Accounting Staff	9,240.00	779.11	9,277.64	9,240.00	8,684.27	37.64	593.37	6.83%	
100-1280-50100	Aquatics Supervisor	77,000.00	6,345.00	77,018.54	77,000.00	73,316.31	18.54	3,702.23	5.05%	
100-1280-50185	Salary Pool Maintenance	57,000.00	4,442.00	53,304.00	57,000.00	51,031.50	-3,696.00	2,272.50	4.45%	
100-1280-50187	Salary Pool Custodial	3,500.00	611.57	3,136.62	3,500.00	4,103.00	-363.38	-966.38	-23.55%	FY 12/13 PHAP open in winter due to PHIC pump replacement, so we used more custodial hours
100-1280-50188	Salary Aquatics Co-Ord	63,700.00	5,306.00	63,672.00	63,700.00	59,520.00	-28.00	4,152.00	6.88%	
100-1280-50190	Salary Pool Maintenance	4,500.00	89.97	3,026.15	4,500.00	5,367.85	-1,473.85	-2,341.70	-43.62%	
100-1280-50370	Salary Staff Training	8,500.00	4,621.79	9,004.43	8,500.00	8,749.15	504.43	255.28	2.92%	
100-1280-50481	Salary Water Exercise	14,900.00	1,466.25	15,051.35	14,900.00	14,280.00	151.35	771.35	5.40%	
100-1280-50482	Salary Dolphins	38,000.00	10,080.60	39,099.70	38,000.00	33,066.50	1,099.70	6,033.20	18.25%	budget includes \$7000 donation from parent club for coach salaries
100-1280-50483	Salary Pool Cashier	3,500.00	1,076.52	3,532.96	3,500.00	3,428.68	32.96	104.28	3.04%	
100-1280-50484	Salary Life Guard	55,300.00	13,363.07	56,760.65	55,300.00	64,086.40	1,460.65	2,674.25	4.94%	
100-1280-50485	Aqua-Salary Instructor	38,500.00	8,975.01	35,916.74	38,500.00	36,938.54	-2,593.26	-1,021.80	-2.77%	
100-1280-50486	Salary Pool Manager	8,300.00	1,937.88	8,135.44	8,300.00	8,058.70	-164.56	76.74	0.95%	
100-1280-50488	Salary Ph Swim Club	6,310.00	0	6,310.00	6,310.00	3,290.50	0.00	3,019.50	91.76%	increased coaches/salary with increased enrollment
100-1280-50489	Aqua-Salary Clinics	9,700.00	9,983.50	9,983.50	9,700.00	8,240.00	263.50	1,723.50	20.92%	increased clinic enrollment
100-1280-50490	Salary Aquatic Classes	24,000.00	2,650.58	20,841.24	24,000.00	25,063.47	-3,158.76	-4,222.23	-16.85%	decreased classes enrollment
100-1280-50510	Employer FICAMedicare	19,850.00	1,911.43	19,727.99	19,850.00	13,530.22	-122.01	1,197.77	6.46%	
100-1280-50520	PERG- Employer Share	29,100.00	2,463.75	29,152.10	29,100.00	33,917.39	52.10	-1,765.29	-5.71%	
100-1280-50530	Kaiser - Employer Share	26,000.00	2,099.17	25,605.18	26,000.00	27,603.88	-394.82	-1,998.70	-7.24%	
100-1280-505310	Della Dental - Empir Share	5,600.00	463.03	5,556.11	5,600.00	5,559.75	-43.89	-3.64	-0.07%	
100-1280-505320	Life & LId Ins - Empir Shr	1,900.00	160.87	1,901.86	1,900.00	1,694.73	1.86	207.13	12.22%	
100-1280-505370	PARS District Share	5,375.00	822.51	5,184.75	5,375.00	5,103.30	-190.25	81.45	1.60%	
100-1280-55400	Workers Compensation	9,850.00	-758.05	9,661.01	9,850.00	9,145.63	119.01	823.38	9.00%	CAPRI final audit for FY 12/13 WC adjustment was \$1500
100-1280-55450	Unemployment Insurance	250	0	102	250	276	-148.00	-174.00	-63.04%	based on actual claims, none in FY 12/13
	Wages and Benefits	533,835.00	70,821.63	525,044.68	533,835.00	509,185.93	-8,790.32	15,858.75	3.11%	

Account Number 1280
 Description Revenue AQUATICS
 Operating Expenses

	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-60350	Mileage	1,050.00	136.08	1,032.61	891.18	-17.39	141.43	15.87%	drove to CAMS, more mileage due to Korey being on BAPPOA board (more meetings)
100-1280-60370	Staff Training	1,600.00	0	1,539.99	1,426.27	-60.01	113.72	7.97%	registration for CAMS in 2013 (did not attend in 2012), also Korey took CFO in Dec 2013
100-1280-65365	Telephone	3,430.00	242.55	3,152.00	2,281.56	-278.00	870.44	38.15%	Increase in allocation to aquatics with new phone system?
100-1280-65701	Electricity	13,000.00	1,671.50	12,229.91	13,872.10	-770.09	-1,642.19	-11.84%	FY 12/13 PHAP open in winter due to PHEC pump replacement, so pumps at PHAP ran at full speed instead of being turned down for the off season
100-1280-65705	Gas	7,500.00	756	8,836.87	12,415.60	1,336.87	-3,578.73	-28.82%	FY 12/13 PHAP open in winter due to PHEC pump replacement, so heaters were on using gas to warm the pools
100-1280-65720	Disposal Fees	1,580.00	131.57	1,570.29	1,041.20	-9.71	529.09	50.82%	new account charges started Oct 12
100-1280-70000	Professional Services	3,600.00	293.68	2,528.87	4,453.96	-1,071.13	-1,925.09	-43.22%	
100-1280-73320	Insurance	5,500.00	266.55	5,327.43	4,585.16	-172.57	742.27	16.19%	
100-1280-73335	Memberships	635	65.83	700.83	470	65.83	230.83	49.11%	fall swim USA membership (did not have FY 1213)
100-1280-73340	Administrative Fees	8,900.00	550.94	9,339.27	8,070.75	439.27	1,268.52	15.72%	
100-1280-73410	Use of Premise	1,000.00	540	846	890	-154.00	-144.00	-14.55%	less custodial OT at PHEC
100-1280-75350	Postage	900	0	419.5	638.94	-480.50	-219.44	-34.34%	
100-1280-75380	Uniforms For Aquatics	1,800.00	1,545.74	1,737.21	1,969.99	-82.79	-232.78	-11.82%	timing of purchases
100-1280-75515	Janitorial Supplies	3,800.00	728.66	4,019.97	3,792.69	219.97	287.28	7.70%	
100-1280-75525	Pool Chemicals Ph Park	18,000.00	746.79	18,134.23	23,531.21	134.23	-5,396.98	-22.94%	membership in BACC reduced chlorine costs, timing of reimbursement by MDUSD
100-1280-75527	Pool Chemicals Phcc	13,970.00	-1,357.80	12,502.17	13,967.58	-1,467.83	-1,485.41	-10.49%	
100-1280-75530	Pool Repairs & Supplies	20,000.00	-62.38	22,812.04	17,128.51	2,612.04	5,683.53	33.18%	resurfaced diving boards & stands at PHAP over the winter (\$3300)
100-1280-75535	Small Tools	1,500.00	64.16	.565.46	994.6	-944.54	-439.14	-44.15%	timing of purchases
100-1280-75620	Program Supplies	12,500.00	-2,082.11	13,255.40	10,817.10	755.40	2,438.30	22.54%	timing of purchases (new backboard, first aid/aed supplies, chairs for PHAP, signs, canopy parts, tarp for training pool, new guard parkas)
100-1280-75625	Aquatics Publicity	1,600.00	228.38	1,680.83	1,501.04	80.83	179.79	11.98%	fall swim banners, ad in county meet program, flyer printing
	Operating Expenses	121,865.00	4,426.14	122,220.88	124,779.44	355.88	-2,558.56	-2.05%	
	Revenue Total	-339,425.00	-40,713.72	-339,025.96	-366,337.41	399.04	27,311.45	-7.46%	
	Expense Total	655,700.00	75,247.77	647,265.56	655,700.00	-8,434.44	13,300.19	2.10%	
	Grand Total	316,275.00	34,534.05	308,239.60	316,275.00	-8,035.40	40,611.64	15.17%	decrease in rev and increase in exps result in a \$41k increase in loss

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Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1290	COMMUNICATIONS Revenue	0	0	-800	0	0	-800	-800	100.00%	
100-1290-49900	Communications- Spotlight Ads Revenue	0	0	-800	0	0	-800	-800	100.00%	

Expense COMMUNICATIONS

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1290	Wages and Benefits									
100-1290-50001	Comm-Salary General Manager	5,700.00	441.48	5,460.79	5,700.00	5,198.06	-239.21	262.73	5.05%	
100-1290-50002	Comm-Salary Office Staff	2,425.00	199.52	2,421.88	2,425.00	2,304.82	-3.12	117.06	5.08%	
100-1290-50003	Comm-Salary Accounting Staff	5,300.00	445.17	5,301.39	5,300.00	4,962.43	1.39	338.96	6.83%	
100-1290-50120	Communications Part Time	52,000.00	5,114.20	52,366.99	52,000.00	45,969.05	366.99	6397.94	13.92%	
100-1290-55150	Employer FICAMedicare	3,375.00	253.38	3,184.22	3,375.00	3,180.16	-190.78	4.06	0.13%	
100-1290-55250	PERS- Employer Share	3,500.00	251.96	3,311.70	3,500.00	5,502.61	-188.3	-2190.91	-39.82%	PY had 1 more staff quality for coverage
100-1290-55300	Kaiser - Employer Share	3,900.00	307	3,861.05	3,900.00	9,768.55	-38.95	-5907.5	-60.47%	PY had 1 more staff quality for coverage
100-1290-55310	Delta Dental - Empr Share	350	24.48	348.63	350	1,032.56	-1.37	-683.93	-66.24%	
100-1290-55320	Life & Lfd Ins - Empr Shr	200	8.61	163.53	200	282.99	-36.47	-119.36	-42.19%	PY had 1 more staff quality for coverage
100-1290-55370	PARS District Share	750	71	713.64	750	457.53	-36.46	256.01	55.95%	
100-1290-55400	Workers Compensation	200	12.64	268.84	200	304.13	68.84	-35.29	-11.60%	
	Wages and Benefits	77,700.00	7,129.44	77,402.56	77,700.00	78,962.79	-297.44	-1560.23	-1.98%	

Operating Expenses

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1290-60350	Mileage	100	0	0	100	40.68	-100	-40.68	-100.00%	
100-1290-60370	Staff Training	550	0	518	550	0	-32	518	100.00%	
100-1290-70000	Professional Services	1,600.00	144.96	1,445.07	1,600.00	2,545.12	-154.93	-1100.05	-43.22%	
100-1290-73320	Insurance	3,000.00	152.31	3,044.21	3,000.00	2,620.06	44.21	424.15	16.19%	
100-1290-73335	Memberships	220	65.83	285.83	220	0	65.83	285.83	100.00%	
100-1290-73340	Administrative Fees	5,800.00	314.83	5,336.73	5,800.00	4,611.86	-463.27	724.87	15.72%	
100-1290-75150	Special Event Supplies	500	0	318.33	500	137.37	-181.67	180.96	131.73%	
100-1290-75350	Postage	350	0	239.71	350	365.11	-110.29	-125.4	-34.35%	
100-1290-75500	Office Supplies	1,200.00	0	50.96	1,200.00	11.89	-1149.04	39.07	328.60%	
100-1290-75510	Equipment Maintenance	1,200.00	0	1,888.34	1,200.00	0	688.34	1888.34	100.00%	
100-1290-75605	Awards	2,000.00	0	1,513.13	2,000.00	716.1	-486.87	797.03	111.30%	
100-1290-75610	Major Events	7,000.00	612.09	6,408.05	7,000.00	720.43	-591.95	5687.62	789.48%	offset by Comm Projects decline
100-1290-75612	Website	5,000.00	124.99	3,760.84	5,000.00	2,331.39	-1239.16	1429.45	61.31%	
100-1290-75615	Communications Projects	13,000.00	0	11,706.23	13,000.00	17,534.27	-1293.77	-5828.04	-33.24%	offset by Major Events increase
100-1290-75624	Spotlight Brochure	93,000.00	7,008.50	99,539.03	93,000.00	78,619.97	6539.03	20919.06	26.61%	changed to glossy cover and mail cost increase
100-1290-75625	District Publicity	10,000.00	379.05	10,016.98	10,000.00	5,115.94	16.98	4901.04	95.80%	
100-1290-75630	Bond Project Publicity	500	0	532.72	500	898.78	32.72	-366.06	-40.73%	
	Operating Expenses	145,020.00	8,802.56	146,604.16	145,020.00	116,268.97	1584.16	30335.19	26.09%	
	Revenue Total	0	0	-800	0	0	-800	-800	100.00%	
	Expense Total	222,720.00	15,932.00	224,006.72	222,720.00	195,231.76	1286.72	28774.96	14.74%	\$21k of \$28k cost increase due to Spotlight cost increases.
	Grand Total	222,720.00	15,932.00	223,206.72	222,720.00	195,231.76	486.72	27974.96	14.33%	

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Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change	Comments
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100-1300-41700	L & L #6 Assessment Income	-649,000.00	-19,975.00	-652,548.00	-649,000.00	-632,996.00	-3,548.00	-19,552.00	3.09%	
	Revenue	-649,000.00	-19,975.00	-652,548.00	-649,000.00	-632,996.00	-3,548.00	-19,552.00	3.09%	

1300	Expense	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change	Comments
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	Wages and Benefits									
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100-1300-50001	Park-Salary General Manager	14,263.00	1,103.70	13,661.92	14,263.00	12,995.12	-611.08	666.80	5.05%	
100-1300-50002	Park-Salary Office Staff	6,065.00	498.8	6,094.67	6,065.00	5,762.15	-0.33	292.52	5.08%	
100-1300-50003	Park-Salary Accounting Staff	13,254.00	1,113.01	13,253.68	13,254.00	12,406.19	-0.32	847.49	6.83%	
100-1300-50180	Park Superintendent	47,587.00	0	47,587.25	47,587.00	43,507.69	0.25	4,079.56	9.38%	
100-1300-50185	Park Full Time Staff	417,577.00	25,406.08	398,480.63	417,577.00	365,229.91	-19,096.37	33,250.72	9.10%	staff increased with new sites now open
100-1300-50190	Park Part Time Staff	75,800.00	11,747.42	91,143.88	75,800.00	83,618.19	15,343.88	7,525.69	9.00%	
100-1300-55150	Employer FICAMedicaid	35,966.00	3,096.36	35,433.38	35,966.00	33,749.52	-522.62	1,683.86	4.99%	
100-1300-55280	PEPS - Employer Share	61,500.00	4,145.95	55,825.19	61,500.00	62,634.88	-5,674.81	-6,809.69	-10.87%	ee contribution increased
100-1300-55300	Kaiser - Employer Share	108,625.00	9,694.35	105,103.82	108,625.00	110,175.03	-3,521.18	-5,071.21	-4.60%	
100-1300-55310	Delta Dental - Empor Share	9,168.00	768.84	9,167.16	9,168.00	10,109.63	-0.84	-942.47	-9.32%	
100-1300-55320	Life & Ld Ins - Empor Shr	4,073.00	357.54	3,920.33	4,073.00	3,813.96	-152.67	106.37	2.79%	
100-1300-55370	PARS District Share	3,128.00	229.93	3,448.01	3,128.00	3,255.15	320.01	192.86	5.92%	
100-1300-55380	Uniforms	1,200.00	0	827.31	1,200.00	1,365.06	-372.69	-527.75	-38.95%	
100-1300-55400	Workers Compensation	32,000.00	-4.26	34,616.17	32,000.00	29,584.20	2,616.17	5,031.97	17.01%	
100-1300-55450	Unemployment Insurance	3,000.00	0	1,858.00	3,000.00	7,227.00	-1,142.00	-5,369.00	-74.29%	based on actual claims
	Wages and Benefits	833,186.00	58,107.72	820,371.40	833,186.00	785,423.68	-12,814.60	34,947.72	4.45%	

100-1300-60350	Operating Expenses	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change	Comments
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100-1300-60370	Mileage	600	101.92	622.91	600	927.81	22.91	-304.90	-32.86%	
100-1300-60370	Staff Training	3,000.00	0	2,771.73	3,000.00	3,072.00	-228.27	-300.27	-9.77%	
100-1300-65365	Telephone	5,770.00	926.48	6,419.30	5,770.00	5,729.45	649.30	689.85	12.04%	
100-1300-65701	Electricity	29,547.00	2,945.88	33,569.73	29,547.00	28,620.15	4,022.73	4,949.58	17.29%	
100-1300-65705	Gas	4,285.00	84	3,347.89	4,285.00	4,025.59	-837.11	-677.70	-16.83%	
100-1300-65720	Water	90,000.00	27,694.81	98,326.74	90,000.00	113,547.83	8,326.74	-15,221.09	-13.41%	
100-1300-65730	Disposal Fees	1,173.00	90.39	1,174.10	1,173.00	1,088.81	1.10	85.29	7.83%	
100-1300-70000	Sewer charges	14,500.00	0	13,233.44	14,500.00	11,613.95	-1,266.56	1,619.49	13.94%	
100-1300-73320	Professional Services	4,500.00	362.4	3,612.88	4,500.00	6,382.84	-887.32	-2,750.16	-43.22%	
100-1300-73320	Insurance	6,800.00	380.78	7,610.53	6,800.00	5,320.81	810.53	2,289.72	43.03%	
100-1300-73335	Memberships	200	0	60	200	195	-140.00	-135.00	-69.23%	
100-1300-73340	Administrative Fees	32,000.00	-2,861.95	20,770.83	32,000.00	22,607.65	-11,229.17	-1,836.82	-8.12%	
100-1300-73345	Assessment refunds	500	305.5	305.5	500	376	-194.50	-70.50	-18.75%	
100-1300-73730	Public Service Center Exp	10,000.00	1,867.76	11,206.56	10,000.00	19,762.43	1,206.56	-8,555.87	-43.29%	eliminated PT staff
100-1300-75350	Postage	1,640.00	0	599.27	1,640.00	912.77	-1,040.73	-313.50	-34.35%	
100-1300-75401	Safety Equipment	3,500.00	164.74	3,301.05	3,500.00	4,653.48	-198.95	-1,332.43	-28.76%	
100-1300-75500	Rental Equipment	900	0	0	900	-1,187.44	-900.00	-1,187.44	-100.00%	
100-1300-75501	Office supplies	0	0	63.41	0	0	63.41	63.41	100.00%	
100-1300-75505	Agricultural Supplies	6,000.00	-1,690.64	2,864.94	6,000.00	1,170.95	-3,135.16	1,693.89	144.66%	
100-1300-75505	Athletic Facility Maint	6,000.00	9.66	4,001.25	6,000.00	3,778.80	-1,998.75	2,224.5	5.89%	
100-1300-75510	Park Equipment Maint	7,000.00	38.28	6,296.06	7,000.00	6,421.43	-703.94	-1,25.37	-1.95%	
100-1300-75511	Irrigation Repairs	7,000.00	82.99	10,038.56	7,000.00	2,951.41	3,038.56	7,087.15	240.13%	
100-1300-75515	Jamitorial Supplies	6,800.00	619.78	7,256.70	6,800.00	7,573.77	793.02	-317.07	-4.19%	
100-1300-75520	Park Facility Maintenance	21,540.00	-584.64	24,192.53	21,540.00	26,312.80	2,652.53	-2,120.27	-8.06%	
100-1300-75535	Small Tools	8,500.00	137.93	9,611.33	8,500.00	1,244.42	-165.05	-409.47	-32.90%	
100-1300-75540	Structure Repairs	1,000.00	73.4	834.95	1,000.00	5,500.09	1,111.33	4,111.24	74.75%	
100-1300-75545	Vehicle Maintenance	31,000.00	8,912.70	36,819.08	31,000.00	30,619.33	5,819.08	6,199.75	20.25%	
100-1300-75570	Contracted Tree Services	10,180.00	0	10,180.00	10,180.00	7,400.00	0.00	2,780.00	37.57%	
100-1300-75740	Contracted Park Maintenance	12,000.00	0	15,107.00	12,000.00	11,029.00	4,107.00	5,078.00	46.04%	\$12.7K in diskling fees
100-1300-76000	Major Maintenance Project	315	0	487.86	315	799.02	172.96	-305.06	-38.47%	
100-1300-76500	Park Maintenance Expense	1,000.00	-1,905.65	-4,288.91	1,000.00	-518	-4,288.91	-3,770.91	727.97%	
	Park Vandalism Expense	0	194.87	937.34	0	128.22	-62.86	809.12	631.04%	
	Operating Expenses	327,250.00	37,951.49	332,334.36	327,250.00	334,389.25	5,084.36	-2,054.89	-0.61%	

Revenue Total	-649,000.00	-19,975.00	-652,548.00	-649,000.00	-649,000.00	-632,996.00	-3,548.00	-19,552.00	3.09%	
Expense Total	1,180,436.00	96,099.21	1,152,705.76	1,180,436.00	1,180,436.00	1,119,812.93	-7,730.24	32,882.83	2.94%	
Grand Total	511,436.00	76,084.21	500,157.76	511,436.00	511,436.00	486,816.93	-11,278.24	13,340.83	2.74%	Increased loss by \$1K due to wage and benefit increase

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Building Maintenance

Period 12 - 12
Fiscal Year 2014 - 2014

Account Number	Description Expense	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 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	81,050.00	6,754.00	81,983.17	81,050.00	75,700.80	933.17	6,282.37	8.30%	
100-1350-50050	Bldg Maint Supervisor	68,500.00	5,708.00	69,286.34	68,500.00	62,792.26	786.34	6,494.08	10.34%	
100-1350-50075	Bldg Maint Craftsman	71,500.00	5,940.00	72,102.46	71,500.00	68,630.86	602.46	3,471.60	5.06%	
100-1350-55150	Employer FICA/Medicare	17,150.00	1,407.76	17,088.02	17,150.00	15,844.64	-61.98	1,243.38	7.85%	
100-1350-55250	PERS-Employer Share	29,750.00	2,477.46	29,729.51	29,750.00	31,242.00	-20.49	-1,512.49	-4.84%	
100-1350-55300	Health Coverage	35,400.00	3,124.56	35,412.03	35,400.00	28,797.17	12.03	6,614.86	22.97%	rates now based on age of covered ee
100-1350-55310	Delta Dental	2,650.00	206.46	2,639.56	2,650.00	3,437.70	-10.44	-798.14	-23.22%	
100-1350-55320	Life and Disability Insurance	2,000.00	165.48	1,987.92	2,000.00	1,700.33	-12.08	287.59	16.91%	
100-1350-55400	Workers Compensation	7,755.00	993.94	12,811.28	7,755.00	13,926.42	5,056.28	-1,115.14	-8.01%	
	Wages and Benefits	315,755.00	26,777.66	323,040.29	315,755.00	302,072.18	7,285.29	20,968.11	6.94%	
	Operating Expenses									
100-1350-60350	Mileage	800	117.6	820.46	800	633.39	20.46	187.07	29.53%	
100-1350-60370	Training	500	0	306.24	500	257.7	-193.76	48.54	18.84%	
100-1350-65365	Bldg Maint Phone expense	1,800.00	136.66	1,734.79	1,800.00	1,426.28	-65.21	308.51	21.63%	
100-1350-75515	Repairs & Supplies	2,200.00	0	2,195.63	2,200.00	1,546.10	-4.37	649.53	42.01%	
100-1350-75535	Tools & Equipment	800	0	606.4	800	186.43	-193.60	419.97	225.27%	
	Operating Expenses	6,100.00	254.26	5,663.52	6,100.00	4,049.90	-436.48	1,613.62	39.84%	
Expense Total		321,855.00	27,031.92	328,703.81	321,855.00	306,122.08	6,848.81	22,581.73	7.38%	
Grand Total		321,855.00	27,031.92	328,703.81	321,855.00	306,122.08	6,848.81	22,581.73	7.38%	almost entire change due to wage & benefit increase

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Long Term Debt

Period 12 - 12
Fiscal Year 2014 - 2014

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1400	DEBT SERVICE									
	Operating Expenses									
100-1400-95807	Interest	87,400.00	0	87,408.06	87,400.00	128,679.94	8.06	-41,271.88	-32.07%	refinanced COP's lowered interest increased principal payment
	Operating Expenses	87,400.00	0	87,408.06	87,400.00	128,679.94	8.06	-41,271.88	-32.07%	
	Debt Service									
100-1400-95806	US Bank ref of CSDA COP's	106,000.00	0	106,000.00	106,000.00	90,000.00	0	16,000.00	17.78%	
100-1400-95809	CSDA FE&E Loan	37,700.00	0	37,695.66	37,700.00	0	-4.34	37,695.66	100.00%	
	Debt Service	143,700.00	0	143,695.66	143,700.00	90,000.00	-4.34	53,695.66	59.66%	
	Expense Total	231,100.00	0	231,103.72	231,100.00	218,679.94	3.72	12,423.78	5.68%	
	Grand Total	231,100.00	0	231,103.72	231,100.00	218,679.94	3.72	12,423.78	5.68%	

Capital Expenses

Period 12 - 12
Fiscal Year 2014 - 2014

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1500	CAPITAL EXPENDITURES									
	Capital Outlay									
100-1500-80104	Pleasant Hill Park	0	0	0	0	49,709.65	0	-49,709.65	-100.00%	PY exps to finish bocce courts
100-1500-80159	Ph Education Center	0	0	0	0	7,700.00	0	-7,700.00	-100.00%	
100-1500-80207	Rodgers Smith Park	0	0	0	0	19,670.87	0	-19,670.87	-100.00%	
100-1500-80313	Community Center	350,000.00	7,443.50	377,175.11	350,000.00	188,591.20	27175.11	188,583.91	100.00%	FF&E purchases
100-1500-80330	Teen Center	2,200.00	0	2,145.13	2,200.00	106,730.14	-54.87	-104,585.01	-97.99%	PY purchases of FF&E
100-1500-80344	Senior Center	51,000.00	0	-10,325.13	51,000.00	321,611.19	-61325.13	-331,936.32	-103.21%	PY purchases of FF&E
100-1500-80350	College Park High School	0	0	0	0	6,250.00	0	-6,250.00	-100.00%	
100-1500-80841	Administrative Office	0	0	0	0	8,426.33	0	-8,426.33	-100.00%	
100-1500-80844	Pools	13,400.00	0	13,369.11	13,400.00	0	-30.89	13,369.11	100.00%	
100-1500-80846	Building Maintenance	6,400.00	0	6,347.88	6,400.00	0	-52.12	6,347.88	100.00%	
100-1500-80847	Parks	22,000.00	0	21,887.00	22,000.00	28,496.19	-113	-6,609.19	-23.19%	
	Capital Outlay	445,000.00	7,443.50	410,599.10	445,000.00	737,185.57	-34400.9	-326,586.47	-44.30%	
Expense Total		445,000.00	7,443.50	410,599.10	445,000.00	737,185.57	-34400.9	-326,586.47	-44.30%	
Grand Total		445,000.00	7,443.50	410,599.10	445,000.00	737,185.57	-34400.9	-326,586.47	-44.30%	

Account Number 0000 Description Revenue 2014 Budget 2014 Period Amt 2014 End Bal 2014 YTD Budget 2014 One Year Prior Actual 2013 \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

Account Number	Description	2014 Budget	2014 Period Amt	2014 End Bal	2014 YTD Budget	2013 One Year Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
175-0000-41000	Revenue									
	Meas E Transfers In	0	-1,293,553.91	-1,293,553.91	0	-150,000.00	-1,293,553.91	-1,143,553.91	762.37%	Meas WW funds for CC
175-1750-42500	Meas E Bond Fund Interest Earned	0	0	-5,741.02	0	-35,885.99	-5,741.02	30,144.97	-84.00%	reduced funds on deposit from PY
	Revenue	0	-1,293,553.91	-5,741.02	0	-35,885.99	-5,741.02	30,144.97	-84.00%	

Capital Outlay

175-0000-81000	Meas E Senior Center	0	3,548.99	31,693.01	0	3,291,766.87	31,693.01	-3,260,073.86	-99.04%	actual construction costs
175-0000-81010	Meas E Teen Center	0	0	-162.23	0	495,297.64	-162.23	-495,459.87	-100.03%	actual construction costs
175-0000-81020	Meas E Community Center	0	41,039.31	4,758,403.93	0	5,189,045.32	4,758,403.93	-430,641.39	-8.30%	actual construction costs
175-0000-81030	Meas E Pleasant Oaks Park	0	0	3,362,270.29	0	719,557.55	3,362,270.29	2,642,712.74	367.27%	actual construction costs
	Capital Outlay	0	44,588.30	8,152,205.00	0	9,695,667.38	8,152,205.00	-1,543,462.38	-15.92%	actual construction costs
Revenue Total		0	-413,553.91	-1,299,294.93	0	-185,885.99	-1,299,294.93	-1,113,408.94	598.97%	
Expense Total		0	44,588.30	8,152,205.00	0	9,695,667.38	8,152,205.00	-1,543,462.38	-15.92%	
Grand Total		0	-368,965.61	6,852,910.07	0	9,509,781.39	6,852,910.07	-2,656,871.32	-27.94%	

General Ledger Balance Sheet



Pleasant Hill Recreation & Park District

People, Parks & Programs Since 1951

User: markb
Printed: 09/11/2014 - 12:25 P
Period Ending 12
Fiscal Period 12, 2014

Description	Amount
GENERAL FUND	
Assets	
Cash in County	274,595.79
Restricted Cash-Debt Service	210,012.44
Payroll Checking US Bank	148,364.07
US Bank Special Events Checkin	1,979.99
Gen Checking US Bank - checks	443,617.63
LAIIF-Cash Investments	831,792.75
Accounts Receivable	33,347.43
Active Charges Receivable	97,509.60
Due From CCC Taxes	37,639.14
AR-MeasE expected reimbursement	23,700.05
Prepaid Expenses	(8,045.38)
Due From Other Funds	129,885.77
AMOUNT TO BE PROVIDED LT DEBT	2,924,282.24
OtherAssets-Bond Issuance Cost	124,470.10
Total Assets	5,273,151.62
Liabilities	
Accounts Payable	378,745.88
Cal Card Payable	3,970.36
CC/WC Security Deposits	80,945.54
Pool Rental Security Deposit	3,325.16
Security Deposit -Parks	23,175.42
Unearned Rev-CCC Taxes	37,639.14
Unearned Reg on Account	522,731.89
Accrued Payroll	39,640.60
FICA Payable	(360.65)
SIT Payable	(670.38)
PERSPayable	6,854.15
Kaiser Payable	(27,675.58)
Delta Dental	(3,159.82)
Guarantee Mutual Ins.	(1,520.46)
Aflac	(49.90)
American Fidelity Assuran	37.56
2013 Cap One refi loan	2,259,999.88
Muni Finance FF&E Loan	262,304.34
ACCRUED INTEREST -LOANS	399,978.00
Total Liabilities	3,985,911.13
Fund-Balance	
Unrestricted Fund Balance	824,440.37
Reserve for Debt Service	261,221.00
COP Refinancing 2014	153,000.00
Reserve for Prepaid Exp	(8,045.38)

25

Description	Amount
Total Fund-Balance	1,230,615.99
Retained Earnings:	56,624.50
Total Fund Balance and Retained Earnings:	1,287,240.49
Total Liabilities, Fund-Balance and Retained Earnings:	5,273,151.62

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General Ledger Balance Sheet

User: markb
 Printed: 09/11/2014 - 12:26 P
 Period Ending 12
 Fiscal Period 12, 2014



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

Description	Amount
MeasE Bond Fund	
Assets	
MeasE Bond Fund Due To/From Amount To Be Provided	(194,735.76) 28,079,109.90
Other Assets- Bond Issuance Co	803,420.00
Accum Amortization Bond Costs	27,704.10
Total Assets	28,715,498.24
Liabilities	
Bond Interfund Transfers due	5,836.49
Meas E Bond Liability	28,000,000.00
MeasE Bond Premium	879,893.00
Total Liabilities	28,885,729.49
Fund-Balance	
Meas E Bond Fund Balance	6,682,678.82
Total Fund-Balance	6,682,678.82
Retained Earnings:	(6,852,910.07)
Total Fund Balance and Retained Earnings:	(170,231.25)
Total Liabilities, Fund-Balance and Retained Earnings:	28,715,498.24

(27)

	General Fund LAIF	PARKLAND	CAPITAL PROJ	RESERVE	ARTS	senior funds are not reflected on District Financials SENIORS	BUILDING FUND	COMPUTER RES	Meas E WW Funds	Measure E Bond Proceeds	
BALANCE 7/1/2013	1,323,829.39	893,074.79	89,453.44	28,356.97	0.00	11,089.29	141,838.55	3,471.53	16,545.02	150,000.00	7,700,505.98
Bond fund payment 7/10/13		150000								-150000	-1,200,000.00
BALANCE 7/10/2013	1,323,829.39	1,033,074.79	89,453.44	28,356.97	0.00	11,089.29	141,838.55	3,471.53	16,545.02	0.00	-775,805.02
Bond payment 9/4/13											-1,700,000.00
Bond payment 10/09/13											3,778.90
9/30/13 interest payment bond payment 11/09/13	856.31	\$668.24	\$57.86	\$18.34	\$0.00	\$7.17	\$91.75	\$2.25	\$10.70		-2,028,579.86
bond payment 12/12/13											0.00
Balance	1,324,685.70	1,033,743.03	89,511.31	28,375.31	0.00	11,096.46	141,930.09	3,473.78	16,555.72	0.00	0.00
Interest earned qtr end 12/31/13	853.53	666.07	57.67	18.28	0.00	7.15	91.45	2.24	10.67		1,607.61
bond payment 2/03/14											-1,607.61
balance	1,325,539.23	1,034,409.10	89,568.98	28,393.59	0.00	11,103.61	142,021.54	3,476.01	16,566.38		0.00
Fund transfer to County 04/01/2014		-300,000.00	-210,431.02	-89,568.98	0.00						
Balance 4/1/2014	1,025,539.23	823,978.08	0.00	28,393.59	0.00	11,103.61	142,021.54	3,476.01	16,566.38		
Interest earned qtr end 3/31/14	753.46	587.98	50.91	16.14	0.00	6.31	80.73	1.98	9.42		
Bal 4/30/14	1,026,292.69	824,566.06	50.91	28,409.73	0.00	11,109.92	142,102.27	3,477.99	16,575.80		
Transfer 5/29/14		40645.71					-40645.71				
balance 5/31/14	1,026,292.69	865,211.77	50.91	28,409.73	0.00	11,109.92	101,456.56	3,477.99	16,575.80		
Unfr ADA & Fac fee to Cap Proj		-33211.83					33211.83				
6/30/14 balance	1,026,292.69	831,999.94	50.91	61,621.56	0.00	11,109.92	101,456.56	3,477.99	16,575.80		
Interest earned 6/30/14	566.03	458.87	0.03	33.99	0.00	6.13	55.96	1.92	9.14		
Total 6/30/14	1,026,858.72	832,458.81	50.94	61,655.55	0.00	11,116.05	101,512.52	3,479.91	16,584.94		
	100-0000-10600	200-0000-10600	400-0000-10600	600-0000-10600	500-0000-10600		700-0000-10600	800-0000-10600		175-0000-10100	
	100-0000-42500	200-0000-42500	400-0000-42500	600-0000-42500	500-0000-42500		700-0000-42500	800-0000-42500		175-0000-42500	

Interest earned for quarter ended 6/30/14 = 2.21%

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MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: September 15, 2014

RE: September 25, 2014 Board Meeting

To Consider Amendment to the No Smoking Ordinance to Prohibit the Use of Electronic Cigarettes (ACTION)

At the September 11th Board Meeting, the Board of Directors reviewed the first reading and made some changes to the ordinance. Attached for your review and consideration, is the amendment to the no smoking ordinance to prohibit the use of electronic cigarettes. Staff is recommending the approval by the Board of Directors to include electronic cigarettes in the No Smoking Ordinance.



Board of Directors Resolution

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

IN THE MATTER OF ORDINANCE 2014-09-25
AMENDING ORDINANCE 2011-05-25 OF THE PLEASANT HILL RECREATION & PARK
DISTRICT TO REGULATE SMOKING AND USE OF TOBACCO PRODUCTS IN DISTRICT
PARKS, FACILITIES AND OPEN SPACE

THE PLEASANT HILL RECREATION & PARK DISTRICT BOARD OF DIRECTORS DOES HEREBY
ORDAIN THAT THE FOLLOWING ORDINANCE BE ESTABLISHED TO HELP PROVIDE FOR THE
PUBLIC'S SAFETY WHILE USING DISTRICT PARKS, FACILITIES AND OPEN SPACE:

SECTION I – FINDINGS

The Pleasant Hill Recreation & Park District hereby finds and declares as follows:

WHEREAS, tobacco use causes death and disease and continues to be an urgent public health challenge, as evidenced by the following:

- Tobacco-related illness is the leading cause of preventable death in the United States,ⁱ accounting for about 443,000 deaths each year;ⁱⁱ and
- Scientific studies have concluded that tobacco use can cause chronic lung disease, coronary heart disease, and stroke, in addition to cancer of the lungs, larynx, esophagus, and mouth;ⁱⁱⁱ and
- Some of the most common types of cancers including stomach, liver, uterine, cervix, and kidney, are related to tobacco use;^{iv} and

WHEREAS, secondhand smoke has been repeatedly identified as a health hazard, as evidenced by the following:

- The U.S. Surgeon General concluded that there is no risk-free level of exposure to secondhand smoke;^v and
- The California Air Resources Board placed secondhand smoke in the same category as the most toxic automotive and industrial air pollutants by categorizing it as a toxic air contaminant for which there is no safe level of exposure;^{vi} and
- The California Environmental Protection Agency included secondhand smoke on the Proposition 65 list of chemicals known to the State of California to cause cancer, birth defects, and other reproductive harm;^{vii} and

WHEREAS, exposure to secondhand smoke causes death and disease, as evidenced by the following:

- Secondhand smoke is responsible for as many as 73,000 deaths among nonsmokers each year in the United States;^{viii} and
- Exposure to secondhand smoke increases the risk of coronary heart disease by approximately thirty percent;^{ix} and
- Secondhand smoke exposure causes lower respiratory tract infections, such as pneumonia and bronchitis in as many as 300,000 children in the United States under the age of 18 months each year;^x and exacerbates childhood asthma;^{xi} and

WHEREAS, cigarette butts pose a health threat to young children, as evidenced by the following:

- In 2004, American poison control centers received nearly 8,000 reports of children poisoned by the ingestion of cigarettes, cigarette butts, and other tobacco products;^{xii} and
- Children who ingest cigarette butts can experience vomiting, nausea, lethargy, and gagging;^{xiii} and

WHEREAS, cigarette butts are a major and persistent source of litter, as evidenced by the following:

- It is estimated that over two billion cigarette butts are discarded every day worldwide, and that Americans alone discard more than 175 million pounds of cigarette butts every year;^{xiv} and
- Cigarette butts are often cast onto sidewalks and streets, and frequently end up in storm drains that flow into streams, rivers, bays, lagoons and ultimately the ocean;^{xv} and
- Cigarette filters, made of plastic cellulose acetate, take approximately 15 years to decompose;^{xvi} and

WHEREAS, state law prohibits smoking within 25 feet of playgrounds and tot lot sandbox areas and expressly authorizes local communities to enact additional restrictions;^{xvii} and state law prohibits smoking within 20 feet of entryways and operable windows of public buildings;^{xviii}

WHEREAS, electronic smoking devices, commonly known as "electronic cigarettes", "e-cigarettes", "e-cigars", "e-cigarillos", "e-pipes", "e-hookahs", "electronic nicotine delivery systems", etc., are battery operated devices designed to deliver nicotine, flavor, and/or other substances through a vapor inhaled by the user; and;

WHEREAS, use of electronic smoking devices has increased significantly in recent years, as evidenced by the fact that:

- Between 2011 and 2012 the percentage of all youth in grades 6 to 12 who had tried electronic smoking devices doubled;^{xix}
- 6.8% of all youth between 6th and 12th grade report trying electronic smoking devices;
- 10% of high school students have tried electronic smoking devices;^{xx}
- 9.3% of youth who have used electronic smoking devices have never smoked conventional cigarettes;^{xxi}
- Between 2010 and 2011, rates of both awareness and use of unregulated electronic smoking devices by adults also increased significantly;^{xxii} and

WHEREAS, existing studies on electronic smoking devices' vapor emissions and cartridge contents have found a number of dangerous substances including:

- Chemicals known to the State of California to cause cancer, such as formaldehyde, acetaldehyde, lead, nickel, and chromium.^{xxiii xxiv}
- PM 2.5, acrolein, tin, toluene, and aluminum,^{xxv xxvi xxvii xxviii} which are associated with a range of negative health effects such as skin, eye, and respiratory irritation,^{xxix xxx xxxi xxxii} neurological effects,^{xxxiii} damage to reproductive systems,^{xxxiv} and even premature death from heart attacks and stroke;^{xxxv}
- Inconsistent labeling of nicotine levels in electronic smoking device products,^{xxxvi} and
- In one instance, diethylene glycol, an ingredient used in antifreeze and toxic to humans,^{xxxvii} and

WHEREAS, at least 44 local jurisdictions in California prohibit the use of electronic smoking devices in specific locations.

NOW THEREFORE, it is the intent of the Pleasant Hill Recreation & Park District, in enacting this ordinance, to provide for the public health, safety, and welfare by discouraging the inherently dangerous behavior of smoking and the use of electronic smoking devices around non-tobacco and non-users of electronic smoking devices, especially children; by protecting the public from exposure to secondhand smoke and secondhand by-products of electronic smoking devices where they recreate; by reducing the potential for children to wrongly associate smoking and/or the use of electronic smoking devices with a healthy lifestyle; and by affirming and promoting a healthy environment in and around the District's parks, facilities and open spaces.

SECTION III - DEFINITIONS

The following words and phrases, whenever used in this ordinance, shall have the meanings defined in this section unless the context clearly requires otherwise:

"Recreational Area" means any area, including streets and sidewalks, that is owned or operated by Pleasant Hill Recreation & Park District and open to the general public for recreational purposes, regardless of any fee or age requirement. The term "Recreational Area" includes but is not limited to parks, picnic areas, playgrounds, sports fields, walking paths, gardens, hiking trails, bike paths, horseback riding trails and swimming pools.

"Tobacco" means a substance containing tobacco leaf, including but not limited to cigarettes, cigars, pipe tobacco, snuff, chewing tobacco, dipping tobacco, and smokeless tobacco.

"Electronic Smoking Device" means an electronic and/or battery-operated device, the use of which may resemble smoking, which can be used to deliver an inhaled dose of nicotine or other substances. "Electronic Smoking Device" includes any such device, whether manufactured, distributed, marketed, or sold as an electronic cigarette, an electronic cigar, an electronic cigarillo, an electronic pipe, an electronic hookah, or any other product name or descriptor. "Electronic Smoking Device" does not include any product specifically approved by the United States Food and Drug Administration for use in the mitigation, treatment, or prevention of disease.

SECTION IV - SMOKING, USING ELECTRONIC SMOKING DEVICES AND RELATED PROHIBITIONS

1. Tobacco smoking and the use of all electronic smoking devices are prohibited in all Recreational Areas and places within the District, including but not limited to:
 - a. All District parks (including parking lots for the parks).
 - b. All District facilities (including parking lots).
 - c. All District designated open space areas (including parking lots).
 - d. All hiking trails owned or operated by the District.
2. Disposing of tobacco and/or electronic smoking device related waste is prohibited in all Recreational Areas and places within the District, including parking lots.
3. Use or disposal of any tobacco and/or electronic smoking device products, whether or not capable of being smoked, is prohibited in all Recreational Areas and places within the District.

PASSED AND ADOPTED on September 25, 2014, by the following vote:

AYES:

NOES:

ABSENT:

Sherry M. Sterrett, Chair

I hereby certify that the foregoing ordinance was approved by the vote indicated herein above at the regular meeting of the Board of Directors on September 25, 2014.

Robert B. Berggren, Clerk of the Board

-
- ⁱ US Department of Health and Human Services, Centers for Disease Control and Prevention. *Targeting Tobacco Use; The Nation's Leading Cause of Preventable Death*. 2008, p.2. Available at: www.cdc.gov/nccdphp/publications/aag/pdf/osh.pdf.
- ⁱⁱ US Department of Health and Human Services, Centers for Disease Control and Prevention. "Smoking-Attributable Mortality, Years of Potential Life Lost, and Productivity Losses – United States, 2000-2004." *Morbidity and Mortality Weekly Report*, 57(45): 1226-1228, 2008. Available at: www.cdc.gov/mmwr/preview/mmwrhtml/mm5745a3.htm.
- ⁱⁱⁱ US Department of Health and Human Services, Centers for Disease Control and Prevention. *Targeting Tobacco Use; The Nation's Leading Cause of Preventable Death*. 2008, p.2. Available at: www.cdc.gov/nccdphp/publications/aag/pdf/osh.pdf.
- ^{iv} Leistikow B, Zubair K, et al. "Male Tobacco Smoke Load and Non-Lung Cancer Mortality Associations in Massachusetts." *BMC Cancer*, 8:341, 2008. Available at: ww.biomedcentral.com/1471-2407/8/341.
- ^v US Department of Health and Human Services, Office of the Surgeon General. 2007. Report highlights available at: www.surgeongeneral.gov/library/secondhandsmoke/factsheets/factsheet7.html.
- ^{vi} Resolution 06-01, Cal. Air Resources Bd. (2006) at 5. Available at: www.arb.ca.gov/regact/ets2006/res0601.pdf; See California Environmental Protection Agency, Air Resources Board. *News Release California Identifies Secondhand Smoke as a "Toxic Air Contaminant."* Jan. 26, 2006. Available at: www.arb.ca.gov/newsrel/nr01206.htm.
- ^{vii} California Environmental Protection Agency, Office of Environmental Health Hazard Assessment. *Chemicals Known to the State to Cause Cancer or Reproductive Toxicity*. 2006, p. 8 & 17. Available at: www.oehha.ca.gov/prop65/prop65_list/files/P65single081106.pdf.
- ^{viii} US Department of Health and Human Services, Center for Disease Control and Prevention. *Fact Sheet – Secondhand Smoke*. 2006 Available at: www.cdc.gov/tobacco/data_statistics/fact_sheets/secondhand_smoke/general_facts/index.htm.
- ^{ix} Barnoya J and Glantz S. "Cardiovascular Effects of Secondhand Smoke: Nearly as Large as Smoking." *Circulation*, 111:2684-2698, 2005. Available at: www.circ.ahajournals.org/cgi/content/full/111/20/2684.
- ^x US Department of Health and Human Services, Centers for Disease Control and Prevention. *Targeting tobacco Use; The Nation's Leading Cause of Preventable Death*. 2008, p.2. Available at: www.cdc.gov/nccdphp/publications/aag/pdf/osh.pdf.
- ^{xi} US Department of Health and Human Services, Centers for Disease Control and Prevention. *Fact Sheet – Secondhand Smoke*. 2006. Available at: www.cdc.gov/tobacco/data_statistics/fact_sheets/secondhand_smoke/general_facts/index.htm.
- ^{xii} American Association of Poison Control Centers. *2004 Annual Report of the American Association of Poison Control Centers Toxic Exposure Surveillance System*. Elsevier Inc., 2004, p. 645. Available at: www.poisson.org/prevent/documents/TESS%20Annual%20Report%202004.pdf.
- ^{xiii} US Department of Health and Human Services, Center for Disease Control and Prevention. "Ingestion of Cigarettes and Cigarette Butts by Children – Rhode Island, January 1994-July 1996." *Morbidity and Mortality Weekly Report*, 46(06): 125-128, 1997. Available at: www.cdc.gov/mmwr/preview/mmwrhtml/00046181.htm.
- ^{xiv} Surfrider Foundation, San Diego Chapter, Hold on to Your Butt, www.surfridersd.org/hotyb.php.
- ^{xv} Surfrider Foundation, San Diego Chapter, Hold on to Your Butt, ww.surfridersd.org/hotyb.php.
- ^{xvi} Surfrider Foundation, San Diego Chapter, Hold on to Your Butt, www.surfridersd.org/hotyb.php.
- ^{xvii} Cal. Health & Safety Code § 104495 (West 2008).
- ^{xviii} Cal. Government Code § 7597 (West 2008).

- ^{xix} Corey, C., Johnson, S., Apelberg, B., et al. (2013). "Notes from the Field: Electronic Cigarette Use Among Middle and High School Students - United States, 2011-2012." *Morbidity and Mortality Weekly Report (MMWR)*. 62(35): 729-730. Available at: www.cdc.gov/mmwr/preview/mmwrhtml/mm6235a6.htm.
- ^{xx} Ibid.
- ^{xxi} Ibid.
- ^{xxii} King, B., Alam S., Promoff, G., et al. (2013). "Awareness and Ever Use of Electronic Cigarettes Among U.S. Adults, 2010-2011." *Nicotine and Tobacco Research*, doi; 10.1093/ntr/ntt013, 2013.
- ^{xxiii} German Cancer Research Center. (2013). "*Electronic Cigarettes - An Overview*" Red Series Tobacco Prevention and Control. Available at: www.dkfz.de/de/tabakkontrolle/download/Publicationen/RoteReihe/Band_19_e-cigarettes_an_overview.pdf.
- ^{xxiv} Goniewicz M, Knysak J, Gawron M, et al. (2013). Levels of selected carcinogens and toxicants in vapour from electronic cigarettes. *Tob. Control*. 1:1-8. Available at: www.ncbi.nlm.nih.gov/pubmed/23467656.
- ^{xxv} German Cancer Research Center. (2013). "Electronic Cigarettes - An Overview" Red Series Tobacco Prevention and Control. Available at: www.dkfz.de/de/tabakkontrolle/download/Publicationen/RoteReihe/Band_19_e-cigarettes_an_overview.pdf.
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- ^{xxviii} Schober W, Szendrei K, Matzen W, et al. (2013). Use of electronic cigarettes (e-cigarettes) impairs indoor air quality and increases FeNO levels of e-cigarette consumers. *Int. J. Hyg. Environ. Health*. Available at: <http://dx.doi.org/10.1016/j.ijhej.2013.11.003>
- ^{xxix} Agency for Toxic Substances and Disease Registry (ATSDR). (2008). Toxic Substances Portal - Aluminum. Available at: www.atsdr.cdc.gov/phs/phs.asp?id=1076&tid=34.
- ^{xxx} Agency for Toxic Substances and Disease Registry (ATSDR). (2005). Toxic Substances Portal - Tin. Available at: www.atsdr.cdc.gov/phs/phs.asp?id=541&tid=98.
- ^{xxxi} United States Environmental Protection Agency. (N.d.) EPA Schools Monitoring Initiative Fact Sheet. Available at: www.epa.gov/air/sat/pdfs/acroleinupdate.pdf.
- ^{xxxii} Agency for Toxic Substances and Disease Registry (ATSDR). (2007). Toxic Substances Portal - Acrolein. Available at: www.atsdr.cdc.gov/PHS/PHS.asp?id=554&tid=102.
- ^{xxxiii} State of California Environmental Protection Agency Office of Environmental Health Hazard Assessment. (n.d.). Chronic Toxicity Summary: Toluene. CAS Registry Number: 108-88-3. Available at: http://oehha.ca.gov/air/chronic_rels/pdf/108883.pdf.
- ^{xxxiv} State of California Environmental Protection Agency Office of Environmental Health Hazard Assessment. (n.d.). Chronic Toxicity Summary: Toluene. CAS Registry Number: 108-88-3. Available at: http://oehha.ca.gov/air/chronic_rels/pdf/108883.pdf.
- ^{xxxv} Environmental Protection Agency. (2012). Particle Pollution and Health. Available at: [ww.epa.gov/pm/2012/fshealth.pdf](http://www.epa.gov/pm/2012/fshealth.pdf).
- ^{xxxvi} Department of Health and Human Services Food and Drug Administration. (2009). "FDA Evaluation of E-Cigarettes". Available at: www.fda.gov/downloads/drugs/Scienceresearch/UCM173250.pdf.
- ^{xxxvii} Department of Health and Human Services Food and Drug Administration. (2009). "FDA Evaluation of E-Cigarettes". Available at: www.fda.gov/downloads/drugs/Scienceresearch/UCM173250.pdf.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: September 15, 2014

RE: September 25 , 2014 Board Meeting

To Consider Upcoming Calendar Dates (ACTION)

a. Meeting Schedule for November & December

The Board of Director Meetings in November will take place on Thursday, Nov. 6 & Wed., Nov. 19. Remember Thursday, November 20 will be the Lighting for the Hospice Tree of Lights. In December the Board of Director Meetings will take place on Dec. 4 & 18.

b. Setting a Board Study Session for Review of the District's Strategic Plan

The Business Strategic Plan Committee was recommending the Board to set a study session to meet on either October 30, November 6 or 7. My understanding was the committee was recommending a 10am - Noon Board Study Session.

c. Consider Moving the October 9, 2014 Board Meeting

It was brought to our attention by Board Chair that this is the only night that the City Council will be having a candidate's night. The possibility of moving the Board Meeting to another date was discussed. The Board can discuss, perhaps moving the meeting to October 8, or if there is another date of preference.



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Published September 10th, 2014

Learning from a Neighbor

By Sophie Braccini



Moraga residents visit Pleasant Hill teen center. Photo Sophie Braccini

Remember school field trips? Though curriculum-related, you'd get to go places, learn new things, and the usual school rules would be somewhat relaxed. That's exactly what happened to the 20 or so Moragans - members of the Town Council and various committees and commissions - who traveled to Pleasant Hill in August to visit their neighbor's recreation and sports facilities. Late on a warm afternoon, they pranced around and marveled at what a difference \$28 million in bond revenue can make.

At a subsequent Town Council meeting, Councilmember Dave Trotter noted that what had been done there was of a magnitude that Moraga could never rival, but that interesting lessons could be learned.

For a few months now, Moraga's Ad Hoc Facilities Subcommittee has been meeting to define a sports and recreation plan for the town. What makes it more appealing than just another plan is the prospect of high developer fees that could fall into the town's coffers within a year or two that would be primarily dedicated to recreation. So it made some sense to go see what others do when manna comes their way, either by virtue of a ballot box or other means.

"We passed Measure E, our bond measure for the park and recreation facilities, with a 75.7 percent rate of approval in 2009," explained Pleasant Hill Recreation District general manager Bob Berggren. "The measure produced \$28 million, and we ended up paying about \$33 million, with the last piece, Pleasant Hill Oaks Park, being dedicated this summer." In Pleasant Hill there is a parks and recreation district that pre-dates the city, and includes areas outside of the city. Its revenue comes from property tax and fees for services, not sales tax. Measure E funded a new senior center, teen center, community center, and the expansion of a large sports field.

The tour started with the teen center, a modern and open 5,000 square foot facility set in a park and directly connected to the city pool, where teens can hang out after school and during the summer and relax in a safe environment, engage in organized activities, and even get homework help.

Going from good to great, the group walked to the nearby senior center. Boasting 23,000 square feet, the center opens on an ample lobby that can serve for pre-reception activities. It includes a complete kitchen, computer room, game room, meeting rooms, a large dance floor and a café. "Seniors pay to participate in most of the activities," said Berggren, "the fees cover about 56 percent of our cost." Pleasant Hill is known for its extensive senior services, including a travel program that offers a different trip every week.

Going from great to lavish, the group of already impressed Moragans climbed back in their cars to go discover the city's new community center. The impressive 21,800 square foot center is open to the whole population for events, classes, and weddings, among many other things. Berggren said that rental of the facility is developing nicely, including that of the great room, which features vaulted ceilings and can host 400 people. The community center also houses a preschool operated by the school district.

As the afternoon faded and the air gently cooled, the visit ended at Pleasant Oaks Park, which offers romantic views of Mt. Diablo. The last Measure E project, the new field is set where an older sports field was already in operation but needed new irrigation and grass. The all-natural turf accommodates five baseball/softball fields and numerous soccer fields.

Trotter asked why a gym had not been part of the package. Berggren explained that the project had been designed to bring something to every member of the population and the money could only be stretched so far. The Moragans left with some signs of envy, even though they realized that Moraga is very different from Pleasant Hill.

(City data 2012)	Moraga	Pleasant Hill
Population	17,000	34,000
Median age	42	40.7
Median income	\$114,256	\$72,814
Number of homes	5,722	14,000
% owner occupied	84%	64%
Median home value	\$795,502	\$468,231

The Town of Moraga's total revenue is about \$8 million, of which \$3 million come from property tax. In

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contrast, the budget of the Pleasant Hill Recreation District alone is in excess of \$8 million; on the revenue side about \$5 million come from property taxes and \$3 million from charges for services. (Figures are from audited 2013 city reports.)

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