



MEMORANDUM

TO: Board of Directors
FROM: General Manager
DATE: October 4, 2012
RE: Agenda Item #4 – October 10, 2012 Board Meeting

To Consider Resolution 2012-10-10 with Municipal Finance Corporation for Financing \$300,000 for the Acquisition of Furnishings and Equipment for Bond Projects (ACTION)

BACKGROUND

The Board of Directors at the August 22, 2012 Board Meeting approved awarding the furniture bid for the Senior Center for \$310,661. At that time, the General Manager was recommending that part of the furniture, fixtures and equipment be funded by securing a CSDA loan for \$500,000. CSDA utilizes the Municipal Finance Corporation, which is a separate corporation from CSDA for arranging and securing loans for Special Districts in the State of California. The District has utilized the Municipal Finance Corporation for the short term loans on two occasions; in 1995 for District facility renovations along with a District wide phone system, and again in 2002 for repair of the roof at the Pleasant Hill Community Center.

Originally, the General Manager was recommending a \$500,000 loan that would be paid off in 10 years at \$64,000 a year, but at the September 12 Board of Directors meeting, the Board approved utilizing \$200,000 in Special District reserve funds. The District would need to secure a loan with the Finance Corporation for \$300,000 with a shorter payback period of 7 years and at a better interest rate from 4.75% to 4.25% with the payment at \$50,500.

NEW LOAN

Enclosed in your packet is a resolution for the financing of \$300,000 at the 4.25% interest rate along with the resolution is the complete copy of the documentation package which includes:

1. Installment Sale Agreement
2. Installment Sale Schedule
3. Assignment of Installment Sale and Acknowledgment of Assignment
4. Certificate of Purchaser
5. Incumbency and Signature Certificate
6. Certificate of Acceptance

Attorney Mark Cornelius reviewed the resolution and had no changes. Currently, Counsel is reviewing the installment sale agreement, installment sale schedule, along with the other documents.

RECOMMENDATION

The General Manager is recommending the Board of Directors approve the resolution to finance the \$300,000 for purchase of furniture, fixtures and equipment for the bond projects.



Board of Directors Resolution

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

RESOLUTION 2012-10-10

AUTHORIZING THE EXECUTION AND DELIVERY OF AN INSTALLMENT SALE AGREEMENT, AND AUTHORIZING AND DIRECTING CERTAIN ACTIONS IN CONNECTION WITH THE ACQUISITION OF FURNISHINGS AND EQUIPMENT

WHEREAS, the Pleasant Hill Recreation and Park District (the "District") is a recreation and park district duly organized and existing under and pursuant to the laws of the State of California; and

WHEREAS, the District desires to provide for financing in the approximate amount of \$300,000 for the acquisition of furnishings and equipment (the "Property"); and

WHEREAS, Municipal Finance Corporation (the "Corporation") has proposed a cost-effective seven year installment sale financing arrangement at a 4.25% interest rate;

NOW, THEREFORE, it is resolved by the Board of Directors of the Pleasant Hill Recreation and Park District as follows:

SECTION 1. Installment Sale Agreement. The President of the Board of Directors, the General Manager or a designee in writing (each, an "Authorized Officer") is hereby authorized to enter into an Installment Sale Agreement (the "Installment Sale") with the Corporation to finance the Property, subject to approval as to form by the District's legal counsel.

SECTION 2. Attestations. The Secretary of the Board or other appropriate District officer is hereby authorized and directed to attest the signature of the Authorized Officer, and to affix and attest the seal of the District, as may be required or appropriate in connection with the execution and delivery of the Installment Sale.

SECTION 3. Other Actions. The Authorized Officer and other officers of the District are each hereby authorized and directed, jointly and severally, to take any and all actions and to execute and deliver any and all documents, agreements and certificates which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms of this Resolution and the Installment Sale. Such actions are hereby ratified, confirmed and approved.

SECTION 4. Authorization to Establish Property Acquisition Fund. The Board of Directors hereby authorizes and directs the President of the Board, the General Manager or a designee in writing to make appropriate arrangements to establish a special fund into which the proceeds of the financing are deposited for the purpose of paying the costs of the Property.

SECTION 5. Qualified Tax-Exempt Obligations. The Installment Sale is hereby designated as a "qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). The District, together with all subordinate entities of the District, do not reasonably expect to issue during the calendar year in which the Installment Sale is issued more than \$10,000,000 of obligations which it could designate as "qualified tax-exempt obligations" under Section 265(b) of the Code.

SECTION 6. Effect. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED on October 10, 2012, by the following vote:

AYES:

NOES:

ABSENT:

Dennis Donaghu, Chair

I hereby certify that the foregoing resolution was approved by the vote indicated herein above at the regular meeting of the Board of Directors on October 10, 2012.

Robert B. Berggren, Clerk of the Board

DOCUMENTATION INSTRUCTIONS AND REFERENCE

The following documents represent the complete documentation package:

1. Installment Sale Agreement
2. Installment Sale Schedule
3. Assignment of Installment Sale and Acknowledgment of Assignment
4. Certificate of Purchaser
5. Incumbency and Signature Certificate
6. Certificate of Acceptance (executed upon final acceptance of Property)

All of the above documents shall be executed with original signatures. The signatory should be the officer(s) referenced in the resolution.

In addition to the above documents, the following additional items are required:

Resolution Please send an original or certified copy of the resolution adopted by the governing body.

Legal Opinion Please forward the documentation to your counsel for legal review and the issuance of a legal opinion like the sample provided. The legal opinion should be on the counsel's letterhead and bear an original signature.

Insurance Please fill out the Insurance Authorization Letter and fax to your insurance agent(s) and to MFC. Return completed original along with the other documents.

8038-G Form Please sign and date on second page. MFC will complete and file the form upon funding.

RESOLUTION NO. _____

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WHEREAS, the District desires to provide for financing in the approximate amount of \$300,000 for the acquisition of furnishings and equipment (the "Property"); and

WHEREAS, Municipal Finance Corporation (the "Corporation") has proposed a cost-effective seven year installment sale financing arrangement at a 4.25% interest rate;

NOW, THEREFORE, it is resolved by the Board of Directors of the Pleasant Hill Recreation and Park District as follows:

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SECTION 3. Other Actions. The Authorized Officer and other officers of the District are each hereby authorized and directed, jointly and severally, to take any and all actions and to execute and deliver any and all documents, agreements and certificates which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms of this Resolution and the Installment Sale. Such actions are hereby ratified, confirmed and approved.

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SECTION 6. Effect. This Resolution shall take effect immediately upon its passage.

PASSED, APPROVED AND ADOPTED this _____ day of _____, 2012, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Approved: _____
President of the Board

Attest: _____
Secretary of the Board

INSTALLMENT SALE AGREEMENT #12-021

This INSTALLMENT SALE AGREEMENT dated as of November 1, 2012 (this "Installment Sale") is by and between MUNICIPAL FINANCE CORPORATION, a corporation duly organized and existing under the laws of the State of California ("Corporation") as seller and PLEASANT HILL RECREATION AND PARK DISTRICT, a public agency duly organized and existing under the laws of the State of California ("Purchaser") as purchaser.

RECITALS:

WHEREAS, Purchaser deems it essential for Purchaser to acquire the property described herein for its own public purposes; and

WHEREAS, it is intended that this Installment Sale be treated as a tax-exempt obligation of Purchaser for federal income tax purposes; and

WHEREAS, Purchaser and Corporation agree to mutually cooperate now and hereafter, to the extent possible, in order to sustain the intent of this Installment Sale and the bargain of both parties hereto.

WITNESSETH:

NOW, THEREFORE, in consideration of the mutual covenants hereinafter set forth, the parties hereto agree as follows:

SECTION 1. Sale. Corporation hereby sells to Purchaser, and Purchaser hereby purchases from Corporation all property (the "Property") described in the schedule or schedules (collectively, the "Schedule") executed by the parties concurrently herewith and hereafter and made a part hereof. Hereinafter, reference to Corporation means Corporation and Corporation's assigns for those rights, interests and obligations that may be assigned by Corporation.

SECTION 2. Term. The terms and conditions of this Installment Sale shall become effective upon the authorized execution of this Installment Sale by the parties hereto. The installment term of the Property purchased hereunder commences and terminates on the dates specified in the Schedule unless the term of this Installment Sale is extended as provided in this Section. If on the scheduled date of termination of this Installment Sale the Installment Payments shall not be fully paid, or provision therefor made, then the term of this Installment Sale shall be extended until the date upon which all such Installment Payments shall be fully paid.

SECTION 3A. Representations and Warranties of Purchaser. Purchaser represents and warrants to Corporation that:

(a) Purchaser is a public agency and political subdivision, duly organized and existing under the Constitution and laws of the State of California with authority to enter into this Installment Sale and to perform all of its obligations hereunder.

(b) Purchaser's governing body has duly authorized the execution and delivery of this Installment Sale and further represents and warrants that all requirements have been met and procedures followed to ensure its enforceability.

(c) The execution, delivery and performance of this Installment Sale do not and will not result in any breach of or constitute a default under any indenture, mortgage, contract, agreement or instrument to which Purchaser is a party or by which it or its property is bound.

(d) There is no pending or, to the knowledge of Purchaser, threatened action or proceeding before any court or administrative agency which will materially adversely affect the ability of Purchaser to perform its obligations under this Installment Sale.

(e) Purchaser has complied with all public bidding laws or provisions of the California Public Contract Code applicable to the acquisition of the Property purchased hereunder.

(f) The Property being purchased is essential to Purchaser in the performance of its governmental functions and its estimated useful life to Purchaser exceeds the term of this Installment Sale.

(g) Within two hundred seventy (270) days of the end of each fiscal year of Purchaser during the term hereof, Purchaser shall provide Corporation with a copy of its audited financial statements for such fiscal year.

SECTION 3B. Budget and Appropriation. Purchaser shall take such action as may be necessary to include all Installment Payments in its annual budget and annually to appropriate an amount necessary to make such Installment Payments. During the term of this Installment Sale, Purchaser will furnish to Corporation, if so requested, copies of each proposed budget of Purchaser within thirty (30) days after it is filed and of each final budget of the Purchaser within thirty (30) days after it is printed. The covenants on the part of Purchaser shall be deemed and construed to be duties imposed by law and it shall be the duty of each and every public official of Purchaser to take such action and do such things as are required by law in the performance of the official duty of such officials to enable Purchaser to carry out and perform the covenants and agreements in this Installment Sale agreed to be carried out and performed by Purchaser.

SECTION 4. Representations and Warranties of Corporation. Corporation represents and warrants to Purchaser that:

(a) Corporation is duly organized, validly existing and in good standing under the laws of the State of California, with full corporate power and authority to lease and own real and personal property.

(b) Corporation has full power, authority and legal right to enter into and perform its obligations under this Installment Sale, and the execution, delivery and performance of this Installment Sale have been duly authorized by all necessary corporate actions on the part of Corporation and do not require any further approvals or consents.

(c) The execution, delivery and performance of this Installment Sale do not and will not result in any breach of or constitute a default under any indenture, mortgage, contract, agreement or instrument to which Corporation is a party by which it or its property is bound.

(d) There is no pending or, to the knowledge of Corporation, threatened action or proceeding before any court or administrative agency which will materially adversely affect the ability of Corporation to perform its obligations under this Installment Sale.

SECTION 5. Property Acquisition. Corporation hereby appoints Purchaser as its purchasing agent to acquire the Property purchased hereunder and Purchaser hereby accepts said appointment (hereinafter, the "Agency"). The Agency is limited to i) negotiation of terms, conditions and acquisition cost of acquiring the Property from suppliers and contractors (collectively, the "Supplier") selected by Purchaser; ii) to the inspection and acceptance of the Property upon its delivery and installation; and iii) to the exercise of any rights or remedies with respect to Property warranties or guarantees. All warranties and guarantees, either express or implied, that inure to Corporation by virtue of the Agency are hereby passed through to Purchaser to prosecute at Purchaser's sole discretion.

SECTION 6. Deposit of Moneys. Corporation shall cause the deposit of the sum of \$_____ (the "Installment Sale Proceeds") in an acquisition fund to be established and held by Purchaser. Any moneys that remain in the Acquisition Fund after completing the disbursements for Property costs shall be applied towards the payment or prepayment of future Installment Payments.

SECTION 7. Installment Payments. PURCHASER SHALL PAY CORPORATION, AS THE PURCHASE PRICE OF THE PROPERTY, INSTALLMENT PAYMENTS (the "Installment Payments") IN THE AMOUNTS AND AT THE TIMES SET FORTH IN THE SCHEDULE, AT THE OFFICE OF CORPORATION OR TO SUCH OTHER PERSON OR AT SUCH OTHER PLACE AS CORPORATION MAY FROM TIME TO TIME DESIGNATE IN WRITING. Should Purchaser fail to pay any part of the Installment Payments herein within fifteen (15) days from the due date thereof, Purchaser shall upon Corporation's written request, pay interest on such delinquent Installment Payment from the date said Installment Payment was due until paid at the rate of twelve percent (12%) per annum or the maximum legal rate, whatever is less. Purchaser shall pay Installment Payments exclusively from legally available funds, in lawful money of the United States of America, to Corporation. The obligation of Purchaser to pay Installment Payments hereunder shall be absolute and unconditional in all events, and will not be subject to

set-off, defense, abatement, reduction, counterclaim, or recoupment for any reason whatsoever.

SECTION 8. Security Interest. As security for the payment of all of Purchaser's obligations hereunder, Purchaser hereby grants Corporation, its successors or assigns, a security interest in the Property, its accessions and attachments thereto and replacements thereof and substitutions therefor and all proceeds of the Acquisition Fund and all proceeds and products of any of the foregoing. Purchaser agrees to execute such additional documents, including financing statements, which Corporation deems necessary or appropriate to establish and maintain Corporation's security interest.

SECTION 9. Use. Purchaser shall use the Property in a careful and proper manner and shall comply with and conform to all national, state, municipal, police, and other laws, ordinances, and regulations in anyway relating to the possession, use, or maintenance of the Property.

SECTION 10. Acceptance. Purchaser shall acknowledge receipt, inspection and acceptance of the Property by executing a "Certificate of Acceptance".

SECTION 11. Corporation's Inspection. Upon forty-eight (48) hours prior notice, the Corporation shall at any and all times during normal business hours have the right to enter into and upon Purchaser's premises where the Property is located for the purpose of inspecting the same or observing its use. Purchaser shall give Corporation immediate notice of any attachment or other judicial process affecting the Property.

SECTION 12. Property Selection and Ordering. Purchaser has selected or will select the type and quantity of the Property purchased hereunder. Corporation shall not be liable for, nor shall the validity, enforceability or effectiveness of this Installment Sale be affected by, any delay in or failure of delivery of the Property. Purchaser acknowledges that it is solely responsible for determining the suitability of the Property for its intended use. Corporation shall have no duty to inspect the Property. If the Property is not properly installed, does not operate as represented or warranted by the Supplier, or is unsatisfactory for any reason, Purchaser shall make any claim on account thereof solely against the Supplier. Purchaser hereby assumes the risks, burdens and obligations to the Supplier on account of nonacceptance of the Property.

SECTION 13. Disclaimer of Warranty. CORPORATION NOT BEING THE MANUFACTURER OR SUPPLIER OF THE PROPERTY NOR A DEALER IN SIMILAR PROPERTY, HAS NOT MADE AND DOES NOT MAKE ANY REPRESENTATION, WARRANTY, OR COVENANT, EXPRESS OR IMPLIED, WITH RESPECT TO THE DESIGN, DURABILITY, FITNESS FOR USE, SUITABILITY, OR MERCHANTABILITY OF THE PROPERTY IN ANY RESPECT, AND AS BETWEEN CORPORATION AND PURCHASER, ALL PROPERTY SHALL BE ACCEPTED AND PURCHASED BY PURCHASER "WHERE IS," "AS

IS," AND "WITH ALL FAULTS," AND CORPORATION SHALL NOT BE RESPONSIBLE FOR ANY PATENT OR LATENT DEFECTS THEREIN. PURCHASER AGREES TO SETTLE DIRECTLY SUCH CLAIMS WITH THE SUPPLIER AND WILL NOT ASSERT ANY SUCH CLAIMS AGAINST CORPORATION.

SECTION 14. Alterations and Attachments. All additions and improvements that are made to the Property shall belong to and become the property of Purchaser and part of the Property subject to the security interest of Corporation except that separately identifiable attachments added to the Property by Purchaser may remain the property of Purchaser and not subject to this Installment Sale as long as (i) the attachment is paid for in full by Purchaser and (ii) Purchaser agrees to remove the attachment and restore the Property to substantially as good condition as when received, normal wear and tear excepted, if and when the Property may be returned to Corporation.

SECTION 15. Relocation. Purchaser shall provide Corporation prior written notice of its intent to relocate the Property. Purchaser assumes all risks of loss to the Property attendant to its movement and relocation. The Property location shall be under Purchaser's full control for its own governmental purpose.

SECTION 16. Maintenance and Repairs. Purchaser, at its own cost and expense, shall furnish necessary labor and materials to maintain the Property in good repair, condition, and working order. Purchaser's obligations to maintain the Property does not relieve the Supplier of its responsibility to fully perform with respect to all applicable Property warranties and guarantees.

SECTION 17. Risk of Loss; Damage; Destruction. With the exception of acts resulting from intentional misconduct or gross negligence by Corporation, its agents and representatives, Purchaser hereby assumes and shall bear the entire risk of loss and damage to the Property from any and every cause whatsoever. No loss or damage to the Property or any part thereof shall impair any obligation of Purchaser under this Installment Sale, which shall continue in full force and effect.

SECTION 18. Physical Damage/Public Liability Insurance. Purchaser shall keep the Property insured, as nearly as practicable, against risk of loss or damage from any peril covered under an "all-risk" insurance policy for not less than the replacement value thereof, and Purchaser shall carry public liability and property damage insurance covering the Property. All said insurance shall be in form and amount and with reputable companies and shall name Corporation as an additional insured and loss payee. Purchaser shall pay the premiums therefore and deliver certification of said policies to Corporation. Each insurer shall agree, by endorsement upon the policy or policies issued by it or by independent instrument furnished to Corporation, that it will give Corporation thirty (30) days' written notice before the policy or policies shall be altered or canceled. The proceeds of such insurance, at the option of Purchaser, shall be applied: (a)

toward the replacement, restoration, or repair of the Property, or (b) toward payment of the total remaining obligations of Purchaser hereunder; provided, however, that Purchaser shall be responsible for the amount by which such insurance proceeds are insufficient to satisfy the cost of option (a) or option (b) above, as applicable. Should Purchaser replace, restore, or repair the Property as set out in option (a) above, this Installment Sale shall continue in full force and effect. Purchaser may self-insure up to specified limits as evidenced by a certificate of self insurance to be attached hereto in form and amount acceptable to Corporation. Any self-insurance program in which Purchaser is a participant shall comply with the provisions under this Installment Sale respecting cancellation and modification and payment of losses to the Corporation as its respective interests may appear. Such self-insurance shall be maintained on a basis which is actuarially sound as established by Purchaser's risk manager or an independent insurance consultant which determination shall be made annually. Any deficiency shall be corrected within sixty (60) days of Purchaser becoming aware of such deficiency.

SECTION 19. Liens and Taxes. Purchaser shall keep the Property free and clear of all levies, liens, and encumbrances and shall promptly pay all fees, assessments, charges, and taxes (municipal, state and federal), including personal property taxes, which may now or hereafter be imposed upon the ownership, leasing, renting, sale, possession, or use of the Property, excluding, however, all taxes on or measured by Corporation's income.

SECTION 20. Indemnity. Subject to California law concerning contribution and enforceability of indemnifications, Purchaser shall indemnify Corporation against and hold Corporation harmless from any and all claims, actions, suits, proceedings, costs, expenses, damages, and liabilities, including attorneys' fees, arising out of, connected with or resulting from the selection, possession, use, operation, or return of the Property excepting that Purchaser shall not be required to indemnify Corporation in the event that such liability or damages are caused by the gross negligence or intentional misconduct of Corporation, its agents or representatives.

SECTION 21. Events of Default. The term "Event of Default", as used in this Installment Sale, means the occurrence of any one or more of the following events: (a) Purchaser fails to make any Installment Payment (or any other payment) within fifteen (15) days after the due date thereof or Purchaser fails to perform or observe any other covenant, condition or agreement to be performed or observed by it hereunder and such failure to either make the payment or perform the covenant, condition or agreement is not cured within ten (10) days after written notice thereof by Corporation; (b) Corporation discovers that any statement, representation or warranty made by Purchaser in this Installment Sale, the Schedule or in any document ever delivered by Purchaser pursuant hereto or in connection herewith is false, misleading or erroneous in any material respect; or (c) Purchaser becomes insolvent, is unable to pay its debts as they become due, makes

an assignment for the benefit of creditors, applies or consents to the appointment of a receiver, trustee, conservator or liquidator of Purchaser or of all or a substantial part of its assets, or a petition for relief is filed by Purchaser under federal bankruptcy, insolvency or similar laws.

SECTION 22. Remedies. Upon Purchaser's failure to cure an Event of Default within ten (10) days after the Corporation's written notice thereof, Purchaser's rights under this Installment Sale shall terminate and Corporation will become entitled to retain all Installment Payments previously paid and to declare the principal component of all remaining Installment Payments, together with accrued interest at the rate specified in the Schedule from the immediately preceding Installment Payment date upon which payment was made, to be immediately due and payable, whereupon the same shall become due and payable. The Corporation may also pursue all of its available remedies at law and in equity including, but not limited to, the repossession and sale of the Property. No right or remedy conferred upon Corporation is exclusive of any other right or remedy, but each shall be cumulative of every other right or remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise, and may be enforced concurrently therewith or from time to time.

SECTION 23. Non-Waiver. No covenant or condition to be performed by Purchaser under this Installment Sale can be waived except by the written consent of Corporation. Forbearance or indulgence by Corporation in any regard whatsoever shall not constitute a waiver of the covenant or condition in question. Until performance by Purchaser of said covenant or condition is complete, Corporation shall be entitled to invoke any remedy available to Corporation under this Installment Sale or by law or in equity despite said forbearance or indulgence.

SECTION 24. Assignment. Purchaser shall not (a) assign, transfer, pledge, or hypothecate this Installment Sale, the Property, or any part thereof, or any interest therein, or (b) lease or lend the Property or any part thereof except with the prior written consent of Corporation which, in the case of leasing, shall not be unreasonably withheld; provided such leasing shall not affect the tax-exempt status of the interest components of the Installment Payments payable by Purchaser hereunder. No such pledge, assignment, lease or any other transfer shall in any event affect or reduce the obligation of Purchaser to make the Installment Payments due hereunder. Consent to any of the foregoing acts applies only in the given instance and is not a consent to any subsequent like act by Purchaser or any other person. Corporation shall not assign its obligations under this Installment Sale with the exception of its obligation to issue default notices and its obligations pursuant to Section 28. Corporation may assign its right, title and interest in this Installment Sale, the Installment Payments and other amounts due hereunder and the Property in whole or in part to one or more assignees or subassignees at any time, without the consent of Purchaser. Any such assignment by Corporation or its

assigns shall comply with the requirements of Sections 5950-5955 of the California Government Code. No such assignment shall be effective as against Purchaser unless and until Corporation shall have filed with Purchaser a copy of such assignment or written notice thereof. Purchaser shall pay all Installment Payments hereunder pursuant to the direction of Corporation or the assignee named in the most recent assignment or notice of assignment filed with Purchaser. During this Installment Sale term, Purchaser shall keep a complete and accurate record of all such assignments or notices of assignment. Subject to the foregoing, this Installment Sale inures to the benefit of, and is binding upon, the successors and assigns of the parties hereto.

SECTION 25. Ownership. The Property is and shall at all times be and remain the sole and exclusive property of Purchaser, subject to the security interest of Corporation. Corporation shall take all actions necessary to insure that legal title to the Property being acquired by Purchaser hereunder, whether by Purchaser or by a third party acting on behalf of Purchaser, is vested in Purchaser.

SECTION 26. Personal Property. The Property is and shall at all times be and remain personal property notwithstanding that the Property or any part thereof may now be or hereafter become in any manner affixed or attached to or imbedded in, or permanently resting upon, real property or any building thereon, or attached in any manner to what is permanent by means of cement, plaster, nails, bolts, screws or otherwise.

SECTION 27. Prepayment Option. If Purchaser is not in default of any term, condition or payment specified hereunder, Purchaser may exercise options to prepay this Installment Sale for not less than all of the Property in "as-is" and "where-is" condition on the specified dates and for the specified amounts set forth in the Schedule. Each prepayment option payment specified for a particular date is in addition to the Installment Payment due on the same date.

SECTION 28. Release of Liens. Upon Purchaser either making all of the Installment Payments scheduled herein or making a prepayment option payment, Corporation, its successors or assigns shall cause the release of all liens, encumbrances or security interests on the Property created pursuant to Corporation's rights under this Installment Sale.

SECTION 29. Tax Covenants.

(a) Generally. Purchaser shall not take any action or permit to be taken any action within its control which would cause or which, with the passage of time if not cured would cause, the interest components of the Installment Payments to become includable in gross income for federal income tax purposes.

(b) Private Activity Bond Limitation. Purchaser shall assure that the Installment Sale Proceeds are not so used as to cause this

Installment Sale to satisfy the private business tests of Section 141(b) of the Internal Revenue Code of 1986, as amended (the "Code"), or the private loan financing test of Section 141(c) of the Code.

(c) No Arbitrage. Purchaser will not take any action or omit to take any action which action or omission, if reasonably expected on the date of this Installment Sale, would have caused this Installment Sale to be an "arbitrage bond" within the meaning of Section 148(a) of the Code of the Internal Revenue Code of 1986 (as amended) (the "Code").

(d) Federal Guarantee Prohibition. The Installment Payments are not directly guaranteed or indirectly guaranteed in whole or in part by the United States or any agency or instrumentality of the United States so as to cause the Installment Payments to be "federally guaranteed" within the meaning of Section 149(b) of the Code.

(e) Reimbursement Regulations. The Installment Sale Proceeds used for reimbursement of prior expenditures will be made pursuant to and in compliance with Income Tax Regulations Section 1.150-2.

(f) Bank Qualified. Purchaser hereby designates this Installment Sale for purposes of paragraph (3) of Section 265(b) of the Code and represents that not more than \$10,000,000 aggregate principal amount of obligations the interest on which is excludable (under Section 103(a) of the Code) from gross income for federal income tax purposes (excluding (i) private activity bonds, as defined in Section 141 of the Code, except qualified 501(c)(3) bonds as defined in Section 145 of the Code and (ii) current refunding obligations to the extent the amount of the refunding obligation does not exceed the outstanding amount of the refunded obligation), including this Installment Sale, has been or will be issued by Purchaser, including all subordinate entities of Purchaser, during calendar year 2011.

SECTION 30. Extraordinary Costs. In the case of litigation, the prevailing party shall be entitled to recover from the opposing party all costs and expenses, including attorneys' fees (which may be the allocable cost of in-house counsel), incurred by the prevailing party in exercising any of its rights or remedies hereunder or enforcing any of the terms, conditions or provisions hereof.

SECTION 31. Severability. If any provision of this Installment Sale shall be held invalid or unenforceable by a court of competent jurisdiction, such holdings shall not invalidate or render unenforceable any other provision of this Installment Sale, unless elimination of such provision materially alters the rights and obligations embodied in this Installment Sale.

SECTION 32. Entire Agreement. This Installment Sale, the Schedule, and any agreements that specifically refer to this Installment Sale that are duly executed by authorized agents of the parties hereto constitute the entire agreement between Corporation and Purchaser, and it shall not be further amended, altered, or changed

except by a written agreement that is properly authorized and executed by the parties hereto.

SECTION 33. Notices. Service of all notices under this Installment Sale shall be sufficient if given personally or mailed to the party involved at its respective address hereinafter set forth or at such address as such party may provide in writing from time to time. Any such notice mailed to such address shall be effective when deposited in the United States mail, duly addressed and with postage prepaid.

SECTION 34. Titles. The titles to the Sections of this Installment Sale are solely for the convenience of the parties and are not an aid in the interpretation thereof.

SECTION 35 Further Assurances and Corrective Instruments. Corporation and Purchaser agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may be reasonably required for correcting any inadequate or incorrect description of the Property hereby purchased or intended so to be or for carrying out the expressed intention of this Installment Sale.

SECTION 36. Execution in Counterparts. This Installment Sale may be executed in several counterparts, each of which shall be original and all of which shall constitute but one and the same instrument.

SECTION 37. Time. Time is of the essence in this Installment Sale and each and all of its provisions.

SECTION 38. Agreement Interpretation. This Installment Sale and the rights of the parties hereunder shall be determined in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have caused their authorized agents to execute this Installment Sale on the dates specified below.

MUNICIPAL FINANCE CORPORATION
DISTRICT
2945 Townsgate Road, Suite 200
Westlake Village, CA 91361

PLEASANT HILL RECREATION AND PARK
Lseal
Lsea2

By _____

By _____

Title _____

Title _____

Date _____

Date _____

INSTALLMENT SALE SCHEDULE #12-021

This Schedule is issued pursuant to the Installment Sale Agreement #12-021 dated as of November 1, 2012 by and between the undersigned.

A. Property Location:

B. Property Description:

C. Name and Address of Supplier:

D. Installment Sale Proceeds Summary:

Property Cost:
(including related expenses)

Sales Tax:

Less Capital Contribution:

Installment Sale Proceeds:

E. Installment Term. The full term of this Schedule is for a period commencing on the Closing Date and concluding _____ years thereafter.

F. Installment Payments. Installment Payments for this Schedule are due in _____ payments in accordance with the Payment Schedule herein. Each payment includes interest at the rate of _____ per annum on the principal component of the unpaid Installment Payments.

Installment Sale Agreement #12-021 dated as of November 1, 2012

Property Description/Location/Supplier List

ASSIGNMENT OF INSTALLMENT SALE AGREEMENT #12-021

FOR VALUE RECEIVED, MUNICIPAL FINANCE CORPORATION ("Corporation") as assignor without recourse does hereby sell, assign, and transfer to ASN ("Assignee") as assignee and its successors and assigns (i) all of its right, title and interest in and to the Installment Sale Agreement #12-021 dated November 1, 2012 between the Corporation as seller and PLEASANT HILL RECREATION AND PARK DISTRICT ("Purchaser") as purchaser (hereinafter said agreement and any supplements, amendments, additions thereof and any extension or renewals thereof is referred to as the "Installment Sale") and (ii) all moneys, sums and amounts now due or hereinafter to become due under the Installment Sale.

Corporation represents and warrants that it has made no prior sale or assignment of any interest covered hereby; that the Installment Sale is genuine and in all respects is what it purports to be; that Assignee shall not be liable for and does not assume responsibility for the performance of any of the covenants, agreements, or obligations specified in the Installment Sale to be kept, paid or performed by Corporation with exception of Assignee's obligation to issue notices upon Purchaser's default of the Installment Sale. Corporation further represents and warrants that as of the date this assignment is made, the Installment Sale is in full force and effect, has not been amended except as set forth in instrument delivered to Assignee and Purchaser is not in default of any terms thereunder.

Corporation hereby constitutes and irrevocably appoints Assignee the true and lawful attorney of Corporation to demand, receive and endorse payments and to give receipts, releases and satisfactions either in the name of Assignee or in the name of Corporation in the same manner and with the same effect as Corporation could do if this Assignment of Installment Sale Agreement had not been made. Within fifteen (15) days after receiving its full bargain with respect to each Schedule covered hereby, Assignee shall cause to be released to Purchaser its vested interest in the Property thereto.

This Assignment of Installment Sale Agreement shall be construed and governed in accordance with the laws of the State of California. Any provision of this Assignment of Installment Sale Agreement found to be prohibited by law shall be ineffective only to the extent of such prohibition, and shall not invalidate the remainder of this Assignment of Installment Sale Agreement.

This Assignment shall be binding upon and inure to the benefit of the parties and their respective successors and assigns and is made in accordance with the Municipal Lease Placement Agreement dated as of January 1, 1999, as amended, entered into between Corporation and Assignee. In the case of litigation, the prevailing party shall be entitled to recover from the opposing party all costs and expenses,

including attorneys' fees which may be the allocable cost of in-house counsel, incurred by the prevailing party in exercising any of its rights or remedies hereunder or enforcing any of the terms, conditions, or provisions hereof.

IN WITNESS WHEREOF, Corporation has caused this Assignment of Installment Sale Agreement to be executed by its duly authorized agent on the date specified below.

MUNICIPAL FINANCE CORPORATION

By _____

Title _____

Date _____

ACKNOWLEDGEMENT OF ASSIGNMENT

The undersigned hereby acknowledges the assignment by MUNICIPAL FINANCE CORPORATION over to ASN of that certain Installment Sale Agreement #12-021 dated as of November 1, 2012 (the "Installment Sale"), entered into between MUNICIPAL FINANCE CORPORATION as seller and the undersigned as purchaser.

With respect to the Installment Sale, the undersigned agrees to pay, commencing with the first scheduled Installment Payment, all installments and moneys due or to become due under said Installment Sale to ASN, City Loan Center, 2100 Park Place, Suite 150, El Segundo, CA 90245, Attn: Loan Servicing #354, Fairfield Credit Administration, P.O. Box 1200, MAC A-1B, Suisun City, CA 94585-1200, and further agrees it shall have no counterclaim or offset against installments due thereunder as to said Assignee and expressly further agrees that said Assignee shall not (except for the obligations specifically set forth in the foregoing Assignment of Installment Sale) be liable for any of the obligations of the seller under said Installment Sale.

IN WITNESS WHEREOF, the purchaser has caused this Acknowledgment of Assignment to be executed by its authorized agent on the date specified below.

PLEASANT HILL RECREATION AND PARK DISTRICT

By _____

Title _____

Date _____

CERTIFICATE OF ACCEPTANCE #12-021

This Certificate of Acceptance is issued pursuant to the Installment Sale Agreement #12-021 dated as of November 1, 2012 ("Installment Sale") between the PLEASANT HILL RECREATION AND PARK DISTRICT ("Purchaser") as Purchaser and MUNICIPAL FINANCE CORPORATION ("Corporation") as seller. Purchaser hereby acknowledges as of the date specified below, the receipt, inspection and acceptance of the Property described on Installment Sale Schedule #12-021.

Purchaser hereby certifies that the Property has been inspected, is now in Purchaser's possession and is in good order and repair (subject to any undischarged vendor/contractor warranty obligations). Purchaser further certifies that no event has occurred and is continuing which constitutes, or would constitute, an event of default but for any requirement of notice or lapse of time or both.

Property Acceptance Date: _____

IN WITNESS WHEREOF, Purchaser's authorized agent confirms the Property acceptance date above by executing this Certificate of Acceptance.

PLEASANT HILL RECREATION AND PARK DISTRICT

By _____

Title _____

CERTIFICATE OF PURCHASER #12-021

The undersigned, duly authorized representative of Pleasant Hill Recreation and Park District ("Purchaser") as purchaser under that Installment Sale Agreement #12-021 dated as of November 1, 2012 ("Installment Sale") with Municipal Finance Corporation as seller, hereby certifies as follows:

1. I have been duly authorized to execute and deliver, on behalf of Purchaser, the Installment Sale and related documents pursuant to a resolution adopted by Purchaser's governing body, which resolution is in full force and effect and has not been amended, modified, supplemented or rescinded as of the date hereof.
2. Purchaser has complied with all agreements and covenants and satisfied all conditions contemplated by the Installment Sale on its part to be performed or satisfied on or before the date hereof.
3. The representations, warranties and covenants of Purchaser contained in the Installment Sale are true and correct in all material respects as of the date hereof, as if made on this date.
4. No litigation is pending or, to the best of my knowledge, threatened (either in state or federal courts) (a) to restrain or enjoin the issuance and delivery of the Installment Sale or the collection of revenues to be used to meet Purchaser's obligations under the Installment Sale; (b) in any way contesting or affecting the authority for the execution or delivery of the Installment Sale, or the validity of the Installment Sale; (c) in any way contesting the existence or powers of Purchaser, as such existence or powers in any way relate to the issuance of the Installment Sale or Purchaser's obligations under the Installment Sale, or (d) could materially adversely affect the financial position of Purchaser.
5. The Property being purchased pursuant to the Installment Sale is essential to the function of Purchaser and is immediately needed by Purchaser. Such need is neither temporary nor expected to diminish during the Installment Sale term. The Property is expected to be used by Purchaser for a period in excess of the Installment Sale term.
6. Purchaser's federal tax identification number is _____.

The meaning of the capitalized terms in this Certificate are the same as those provided in the Installment Sale.

PLEASANT HILL RECREATION AND PARK DISTRICT

By _____

Title _____

Date _____

INCUMBENCY AND SIGNATURE CERTIFICATE

I do hereby certify that I am the duly appointed and acting Secretary/Clerk of the Pleasant Hill Recreation and Park District, a public agency validly existing under the Constitution and laws of the State of California ("Purchaser"), and that, as of the date hereof, the individual named below is the duly appointed officer of Purchaser holding the office set forth opposite his/her respective name. I further certify that (i) the signature set forth opposite his/her respective name and title is true and authentic and (ii) such officer has the authority on behalf of Purchaser to enter into that certain Installment Sale Agreement #12-021 dated November 1, 2012, between Purchaser and Municipal Finance Corporation, and all documents relating thereto.

Name

Title

Signature

IN WITNESS WHEREOF, I have duly executed this certificate hereto this _____ day of _____, 2011.

Secretary/Clerk

SAMPLE ONLY
(PLEASE PREPARE ON COUNSEL'S LETTERHEAD
AND FORWARD 1 ORIGINAL TO ADDRESSEE)

MUNICIPAL FINANCE CORPORATION
2945 Townsgate Road, Suite 200
Westlake Village, CA 91361

RE: Installment Sale Agreement #12-021 dated as of November 1, 2012
by and between MUNICIPAL FINANCE CORPORATION, ("Corporation") as
seller, and PLEASANT HILL RECREATION AND PARK DISTRICT
("Purchaser") as purchaser.

Ladies and Gentlemen:

I have acted as counsel to Purchaser with respect to the Installment Sale Agreement described above (the "Installment Sale") and in this capacity have reviewed a copy of the executed Installment Sale and related documents or exhibits attached thereto. Based upon the examination of these and such other documents as I deem relevant, it is my opinion that:

1. Purchaser is a public agency and political subdivision of the State of California (the "State"), duly organized, existing and operating under the Constitution and laws of the State.

2. Purchaser is authorized and has the power under applicable law to enter into the Installment Sale, and to carry out its obligations thereunder and the transactions contemplated thereby.

3. The Installment Sale has been duly authorized, approved, executed and delivered by and on behalf of Purchaser, and is a legal, valid and binding contract of Purchaser enforceable in accordance with its terms, except to the extent limited by State and Federal laws affecting remedies and by bankruptcy, reorganization or other laws of general application relating to or affecting the enforcement of creditor's rights.

4. A resolution duly authorizing the execution and delivery of the Installment Sale and related documents was duly adopted by the governing body of Purchaser on _____ and such resolution has not been amended or repealed and remains in full force and effect.

MUNICIPAL FINANCE CORPORATION

RE: Installment Sale Agreement #12-021 dated as of November 1, 2012
by and between MUNICIPAL FINANCE CORPORATION, ("Corporation") as
seller, and PLEASANT HILL RECREATION AND PARK DISTRICT
("Purchaser") as purchaser.

(Date)

Page 2

5. There is no litigation, action, suit or proceeding pending or, to the best of my knowledge after due inquiry, threatened before any court, administrative agency, arbitrator or governmental body that challenges the authority of Purchaser to enter into the Installment Sale or the ability of Purchaser to perform its obligations under the Installment Sale and the transactions contemplated thereby.

This opinion may be relied upon by Municipal Finance Corporation, its successors and assigns.

Dated: _____ Very truly yours,

Please type name and title under signature.

INSURANCE AUTHORIZATION LETTER

TO: _____

Attn: _____

RE: Installment Sale Agreement #12-021 dated November 1, 2012 between the undersigned as Purchaser, and MUNICIPAL FINANCE CORPORATION as seller and ASN as Assignee of seller.

The Insurance Requirements listed below are required to cover property described as follows:

All Property covered by Installment Sale Agreement #12-021

Evidence of insurance in the form of a binder or cover letter is acceptable until formal certificates can be issued. Mail this within five (5) working days to:

ASN
c/o Municipal Finance Corporation
2945 Townsgate Road, Suite 200
Westlake Village, CA 91361

I. BODILY INJURY AND PROPERTY DAMAGE:

- A. \$1,000,000 combined limits (primary plus umbrella) for Bodily Injury and Property Damage Coverage.
- B. Endorsement naming Assignee as an Additional Insured.
- C. Endorsement giving Assignee thirty (30) days written notice of any cancellation, reduction, or alteration of coverage.
- D. Endorsement stating: "It is understood and agreed that this insurance is primary insurance insofar as it relates to any and all equipment purchased from Assignee."

II. PHYSICAL DAMAGE REQUIREMENTS:

- A. All Risk Coverage for not less than the total cost of \$_____.
- B. Endorsement naming Assignee as Loss Payee.
- C. Endorsement giving Assignee thirty (30) days written notice of any cancellation, reduction, or alteration of coverage.
- D. Endorsement stating: "It is understood and agreed that this insurance is primary insurance insofar as it relates to any and all equipment purchased from Assignee."

The undersigned Purchaser hereby authorizes you to provide the seller and Assignee with Certificates and Endorsements per the above.

PLEASANT HILL RECREATION AND PARK DISTRICT

By _____

Date _____

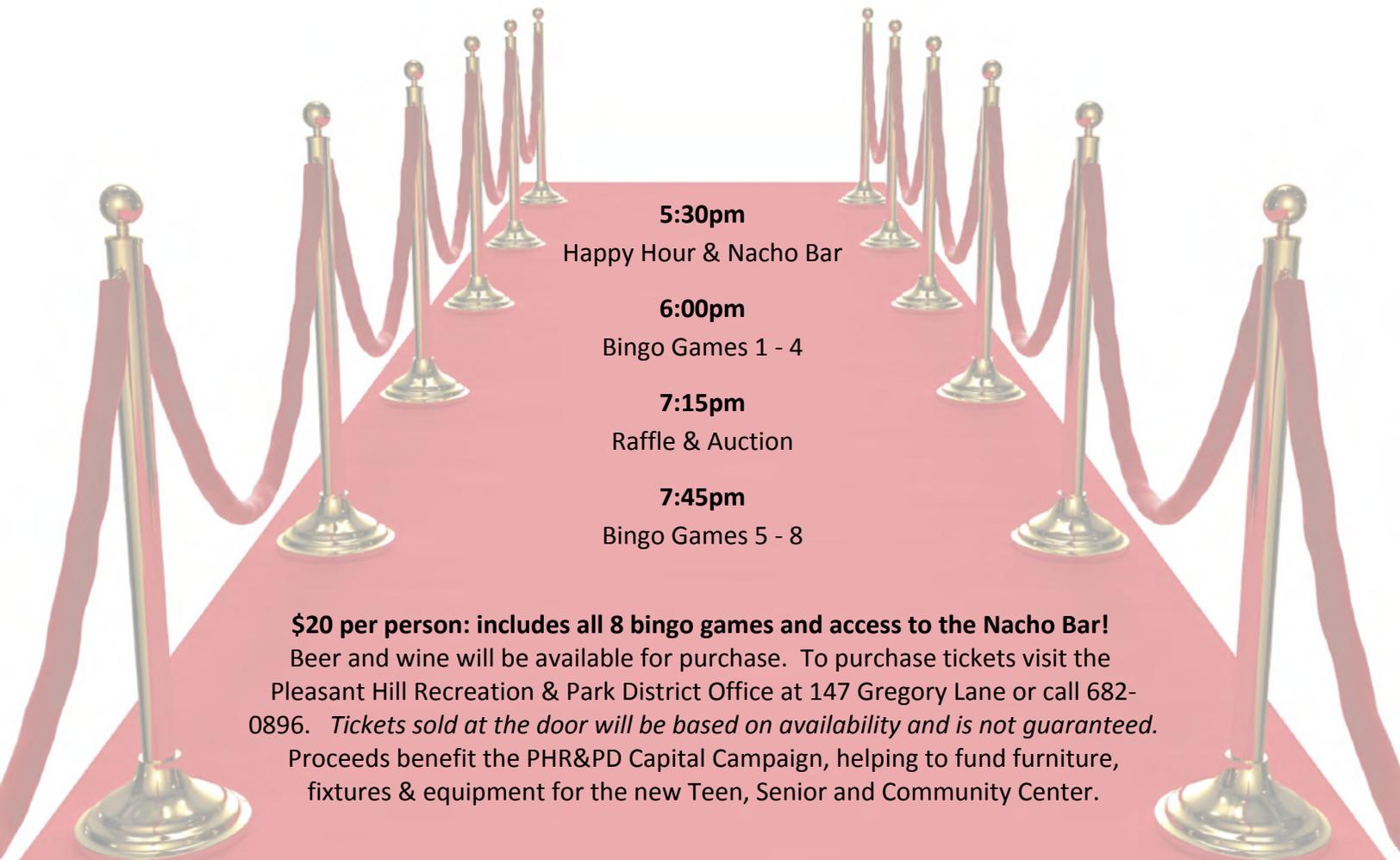


“Celebrity” BINGO

Tuesday, October 23rd
Hillcrest Church, 404 Gregory Ln.

Roll out the red carpet ... It's time for Pleasant Hill “Celebrity” Bingo!

Experience a family friendly, fun-filled evening cheering on (or heckling) a cast of local “celebrities” trying their hand at calling Bingo!



5:30pm

Happy Hour & Nacho Bar

6:00pm

Bingo Games 1 - 4

7:15pm

Raffle & Auction

7:45pm

Bingo Games 5 - 8

\$20 per person: includes all 8 bingo games and access to the Nacho Bar!

Beer and wine will be available for purchase. To purchase tickets visit the Pleasant Hill Recreation & Park District Office at 147 Gregory Lane or call 682-0896. *Tickets sold at the door will be based on availability and is not guaranteed.*

Proceeds benefit the PHR&PD Capital Campaign, helping to fund furniture, fixtures & equipment for the new Teen, Senior and Community Center.



Memo

To: Bob Berggren, General Manager
From: Tina L. Young, Acting Recreation Superintendent
Date: 10/2/12
Re: Upcoming Fundraising Events

Sheila Cotruvo and staff have been working to finalize details for upcoming fundraising events: Teen Center VIP Grand Opening, Teen Center Grand Opening, "Celebrity" Bingo and a Wine Tasting Event.

The Teen Center Grand Opening events are coming together with entertainment at both the VIP Reception as well as the Grand Opening. The BBQ portion of the Grand Opening on the 20th has secured 9 community sponsors. The Pleasant Hill Rotary Club has agreed to underwrite this portion of the event and thank you to Steve Wallace who has volunteered to run the BBQ.

Celebrity Bingo will be held October 23rd at Hillcrest Church (see flyer attached for details). Hillcrest is donating the space to us for the evening. Advertising has gone out thru District e-news, the chamber website and face book. We have "surprise" celebrity bingo callers confirmed for each of the 8 games to be played that evening. To date we have four Game Sponsors at \$50 each, and over 30 prizes donated by local businesses for the prizes and auction.

The Wine Tasting Fundraiser is scheduled for November 11th from 3 – 6 pm at the Teen Center. The cost is \$25 per person for 6 tastings, with an anticipated attendance of 100 people. Wines donated by wineries include Climbing Monkey, Do Good Vines, Kinder's, a local wine distributor and more to be confirmed.

An event we are looking at in 2013 is a 25-mile bike ride which has the potential to raise over \$10,000. Partnerships and volunteer efforts are interested in bringing a bike ride to our community. Sheila has begun working with avid bike enthusiasts to formulate a plan. More information will be forthcoming.



MEMORANDUM

TO: Board of Directors
FROM: General Manager
DATE: October 4, 2012
RE: Agenda Item #5 – October 10, 2012 Board Meeting

Report on Current Fundraising Activities and Gift Totals

The General Manager will review an updated revenue and expense summary with the Board of Directors. The revenue report, enclosed in your packet, was updated on October 2, 2012. The General Manager will report on other fundraising activities and programs. In your packet is also a brief memo from Recreation Superintendent Tina Young regarding some of the upcoming activities and plans.

a. To Consider Garden Study Club Naming of the Senior Center Courtyard (ACTION)

We originally assigned the Senior Center Courtyard area for \$25,000 as an "area of space where it will be a retreat from activities inside the new center, offering a quiet spot in the shade to relax and enjoy a moment of calm." That was the description, but that is not how it came out in the plans. Architect Steve Harriman said this small area was a break from the long hallway to have a nice garden setting. Currently, it is not going to be an area that will be open necessarily to the public, but perhaps in the future. The issue here is that this area is not a \$25,000 purchase.

The Pleasant Hill Garden Study Club met with District staff and we took them to view the site. We indicated that we would consider \$3,000 for this small courtyard area. This area is 16' x 5' x 15'. Again, this is a small area, but it will be nicely landscaped with the possibility of being sponsored by the Garden Study Club. They asked if they can name that area and support the Senior Center for \$2,500. We indicated we would take it to the Board of Directors to make that decision.

The General Manager and staff are recommending that Pleasant Hill Garden Study Club be approved for the naming of the Senior Center Courtyard area for \$2,500.

Revenue Source	Senior Center	Teen Center	Community Center	General/POP	Total
Amount Collected	\$ 283,180.82	\$ 55,340.00	\$ 53,347.11	\$ 6,599.48	\$ 398,467.41
Pledges Committed/Unpaid	\$ 7,000.00	\$ 80,620.00	\$ 46,500.00	\$ 6,801.00	\$ 140,921.00
Sub Total	\$ 290,180.82	\$ 135,960.00	\$ 99,847.11	\$ 13,400.48	\$ 539,388.41
CSDA Loan*	\$ 102,000.00	\$ 9,000.00	\$ 189,000.00		\$ 300,000.00
District Specialized Funds	\$ 68,000.00	\$ 6,000.00	\$ 126,000.00		\$ 200,000.00
Sub total	\$ 460,180.82	\$ 150,960.00	\$ 414,847.11	\$ 13,400.48	\$ 1,039,388.41
Expenses	\$ 549,117.68	\$ 165,549.00	\$ 565,742.00		\$ 1,280,408.68
Remainder to fundraise	\$ (88,936.86)	\$ (14,589.00)	\$ (150,894.89)		\$ (254,420.75)
Sale of Little House	\$ 90,000.00	\$ 12,500.00	\$ 147,500.00		\$ 250,000.00
	\$ 1,063.14	\$ (2,089.00)	\$ (3,394.89)	Deficit/Surplus	\$ (4,420.75)

*Loan Payment \$50,500 for 7 yrs.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: October 5, 2012

RE: Agenda Item #6 – October 10, 2012 Board Meeting

Update on Bond Projects

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

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

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
17385	10/10/2012	Aflac	Aflac	195.40	000000
17386	10/10/2012	AmerSta	American Stage Tours	920.00	000000
17387	10/10/2012	AmFid	American Fidelity	2,768.71	000000
17388	10/10/2012	Antai	Antai Solutions LLC	7,859.00	000000
17389	10/10/2012	ATTYel	AT&T Yellow Pages	26.40	000000
17390	10/10/2012	BayAlar	Bay Alarm Company	229.95	000000
17391	10/10/2012	BerBob	Robert B. Berggren	350.00	000000
17392	10/10/2012	BillAce	Bill's Ace Hardware	753.04	000000
17393	10/10/2012	BnyWest	BNY Western Trust Company	58,999.94	000000
17394	10/10/2012	BonaSan	Sandra Bonato	200.00	000000
17395	10/10/2012	CassGen	Genesis Cassidy	20.00	000000
17396	10/10/2012	CaSt	California State Disbursement	297.00	000000
17397	10/10/2012	CBC	CBC Mechanical, Inc.	224.94	000000
17398	10/10/2012	CCCTAXC	Contra Costa County Tax Collec	67.00	000000
17399	10/10/2012	CCWat	Contra Costa Water District	130.47	000000
17400	10/10/2012	CenCon	Central Contra Costa Sanitary	1,381.16	000000
17401	10/10/2012	Cole	Cole Supply Co., Inc.	327.95	000000
17402	10/10/2012	CommPool	Commercial Pool Systems, Inc.	2,651.90	000000
17403	10/10/2012	ConSoft	Concord Softball Umpires	4,984.00	000000
17404	10/10/2012	Denelect	Denalect Alarm Company	384.30	000000
17405	10/10/2012	DonDen	Dennis A. Donaghu	200.00	000000
17406	10/10/2012	EastBay	East Bay Blue Print & Supply C	255.83	000000
17407	10/10/2012	EBMUD	East Bay Mud	6,148.04	000000
17408	10/10/2012	Ed2go	Education To Go	182.25	000000
17409	10/10/2012	Ewing	Ewing Irrigation	987.11	000000
17410	10/10/2012	Fedx	Fedex	20.63	000000
17411	10/10/2012	FranTx	Franchise Tax Board	344.32	000000
17412	10/10/2012	GlovBob	Bobby Glover	200.00	000000
17413	10/10/2012	IdealSer	Ideal Service Company, Inc.	349.10	000000
17414	10/10/2012	Leslie	Leslie's Pool Supplies Inc.	121.74	000000
17415	10/10/2012	LincEqu	Lincoln Equipment, Inc.	485.57	000000
17416	10/10/2012	McInerne	McInerney & Dillon	4,417.50	000000
17417	10/10/2012	MDUSD2	MDUSD	3,661.00	000000
17418	10/10/2012	MobiMod	Mobile Modular Mngmnt Corp	378.88	000000
17419	10/10/2012	Muir	Muir/Diablo Occupational Medic	20.00	000000
17420	10/10/2012	MurdDeb	Debbie Murdock	1,018.50	000000
17421	10/10/2012	Nextel	Nextel Communications/Sprint	915.72	000000
17422	10/10/2012	PERS	PERS	14,453.67	000000
17423	10/10/2012	PG&E	Pacific Gas & Electric Co	6,516.17	000000
17424	10/10/2012	PhCham	Pleasant Hill Chamber Of Comme	220.00	000000
17425	10/10/2012	PhSen	Pleasant Hill Seniors Club	700.00	000000
17426	10/10/2012	PleaHill	Pleasant Hill Rec & Park Distr	101,513.48	000000
17427	10/10/2012	PurcRh	PRA Group	2,090.00	000000
17428	10/10/2012	RJM	RJM	6,162.60	000000
17429	10/10/2012	SandSaf	Sanderson Safety Supply Co	449.55	000000
17430	10/10/2012	ShepCec	Cecile Shepard	200.00	000000
17431	10/10/2012	Shn	SHN-Group Sales	4,137.50	000000
17432	10/10/2012	SiePac	Sierra Pacific Tours	780.00	000000
17433	10/10/2012	SilvaGra	Silva Graphics	65.40	000000
17434	10/10/2012	SterSher	Sherry Sterrett	200.00	000000
17435	10/10/2012	TheColl	The Collaborative Dog, LLC	162.00	000000
17436	10/10/2012	TMLea	Taylor Made	63.76	000000
17437	10/10/2012	USBank	U.S. Bank	2,003.07	000000
17438	10/10/2012	USBankP	U.S. Bank Corporate Payment	13,610.28	000000
17439	10/10/2012	Valic	Valic	1,000.00	000000
17440	10/10/2012	WatersM	Waters Moving & Storage	65.00	000000

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
17441	10/10/2012	WRA	WRA	1,215.50	000000
17442	10/10/2012	WynneB	Bridget Wynne	423.00	000000
17443	10/10/2012	Xerox	Xerox Corporation	537.28	000000

CHECK TOTAL:				\$259,045.61	



Board of Directors Meeting Minutes August 22, 2012 DRAFT

The August 22, 2012 Board Meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Chair Donaghu at 6:06 p.m. in the Conference Room at the Administration Office. Donaghu announced that the Board met in closed session but no action was taken.

PLEDGE OF ALLEGIANCE

Board Chair Donaghu led the Pledge of Allegiance.

ROLL CALL

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

STAFF PRESENT: Berggren, Lischeske, Miller, Spatz, Luke, Hunn, Blair

PUBLIC COMMENT

No public comment.

TO CONSIDER APPROVAL OF PLEASANT OAKS PARK PLAN (ACTION)

Landscape Architect Phil Abey was present to present a summary of the plans for Pleasant Oaks Park. Abey indicated that if the Board approves the plans tonight, the plans will be submitted to the City of Pleasant Hill by August 23, 2012. He said the ground breaking will be between June and October of next year.

Bonato asked what the City is requiring for the project. Abey explained that they are requiring an eight foot solid fence along the property line.

John Berke and Barbara Berman, residents of Pleasant Hill spoke. They live in the area and are concerned about losing their view of Mt. Diablo, and losing access to Pleasant Oaks Park. They did not see the need for building fences.

The General Manager commented on the fact that the District is not in the fence business. The District is working hard with the City of Pleasant Hill regarding the Environmental Impact Report requirements for the fencing. The District is hoping to have alternatives to the fencing issue.

Tyler Watson, resident of Pleasant Hill, spoke regarding his concerns about the fencing requirements, and the possible reduction of his view. He also expressed concerns about the leveling of the hill for field space.

Julie Sweet, resident of Pleasant Hill, spoke regarding her concern about the leveling of the hill for more field space and the removal of the trees. The new field will back up to her house and she is also concerned about vandalism. She does not mind the new fence, but is hoping to have access so her kids are able to walk to school.

Curt Svenpladsen, resident of Pleasant Hill, spoke regarding his disappointment that the park is becoming such a large sports park. He is worried about parking, and has concerns about the

storage area. Landscape Architect Phil Abey explained that the storage area may not happen due to budget constraints.

Harold Helm, resident of Pleasant Hill, spoke about the fencing. He felt that what is being proposed is appropriate for a freeway, not for a park. He also asked if the walkway could be serpentine instead of straight. Abey explained that the walkway does bend a bit.

Mike Mullane, resident of Pleasant Hill and a member of the Pleasant Hill Baseball Association Board, spoke wanting to offer an adjustment to the current Pleasant Oak Park plans; specifically the location of the batting cages. PHBA will be working with the District on the maintenance of the fields and would like a place to store their equipment. They would like to propose using the batting cage area as an alternative storage area and have it designed much like the Snack Shack building.

Bonato asked about the dimensions of the building. Mullane explained that it would be 16ft X 80ft. He submitted a diagram to the board showing what the new design might look like.

The General Manager stated that he appreciated the Pleasant Hill Baseball Association working with the District on this project and also looking at ways to help the District maintain the park. He felt the study session that was held Monday night with PHBA and the Pleasant Hill Martinez Soccer Association was a really good meeting. The General Manager is hoping that the Board will approve the conceptual plan tonight.

Glover felt that the biggest issue is working with the neighbors on their concerns about the park plans. Glover brought up the tree removal issue and explained that the plan is to replace the trees taken out with new ones. Glover understands the concerns about leveling the hill to make more field space, but thinks the new amenities to the park are going to be big assets. Glover feels the park will become more of a passive park and encourages neighbors to continue to come to the Board if they see issues within the park. Glover is excited about the project but realizes that there are concerns to be worked out.

Bonato asked how the removal of the mound will affect the neighbors view. Abey explained that the removal of the mound will not impact the neighbor's view of Mt. Diablo. Bonato expressed concern that the City will expect the neighbors to appeal the fence. She would like the District to work with the City on this issue. Abey explained that when the District does go to the City they would like representation from the neighbors; he felt it would have more of an impact if they were there. Bonato was not sure about her feelings on the PHBA proposal. She would like Story Poles so that she could see what the proposed building would look like.

Shepard stated that the Pleasant Oaks Park was purchased when she first became a Board member, and at that time it was explained that the mound had to be removed.

Sterrett stated that the proposed plan is very close to the original master plan that was done for this park. She asked about the cost of the Merry Go Round apparatus shown in the plans. Abey said he would get her the figures. Sterrett felt it was important to move on this item tonight so that it may go to the planning commission on the 25th.

The General Manger received a letter from Mac Mace who could not attend the meeting tonight, but wanted the Board to know his concerns regarding the property line of the plans, and concerned about a neighbor next door who has access to the back of the park.

Bonato confirmed that the total budget for the plans for this park is 4.3 million.

Shepard asked about having the maintenance yard as an add alternate to the project. Abey explained that this area would be open area.

Upon motion of Board Members Glover & Sterrett, the Board approved the plans for Pleasant Oaks Park with an addition that the Recreation and Park District will address the fence issue with the City and continue to work with the Pleasant Hill Baseball Association on future changes or additions.

The Board thanked Phil Abey and the public for attending the meeting.

TO CONSIDER AWARDING BID FOR FURNITURE AT THE SENIOR CENTER (ACTION)

The General Manager reviewed the Expense and Revenue summary sheet for the Senior Center furniture. The General Manager will be updating this report monthly and including it in the Board packets. The revenue collected by the fundraising efforts for the Senior Center as of August 15, 2012 is \$259,526. Pledges committed include an additional \$13,700. The General Manager recommended that the District secure a CSDA loan in the amount of \$500,000 to make up the difference needed to purchase the furniture for the Senior Center. This loan would be paid back at \$64,000 per year over 10 years.

Glover questioned the interest rate on the loan and if the goal would be to pay it off sooner than the 10 years. Accounting Supervisor Mark Blair explained that would be the goal and that there are no penalties for paying off the loan early.

Sterrett would like to look at everything in more detail including the possibility of selling the Little House before taking out a loan. The General Manager explained that due to timing constraints, the District can not wait to look into other monetary avenues.

Bonato felt that there has been prioritization of the furniture package and she is concerned that the District may be impacting our future budget. She feels the District should spend the money we have now and not borrow. She might be interested in a lesser loan amount. She is troubled by the allocation of money as there is still FF&E money needed for the Community Center.

Shepard does not like the idea of the loan because she feels it may put an end to the fundraising efforts.

Glover did not want to short change the Community Center, and was very pleased to hear that would not happen. Glover does not like borrowing money either, but based on the \$541,088 that still is needed for all the buildings, he likes the idea of exploring the CSDA loan so the District can complete everything for the new buildings.

Upon motion of Board Members Sterrett & Glover, the majority of the Board approved awarding the furniture bid in the amount of \$310,661 for the Senior Center. Board members Bonato and Shepard voted against the motion.

TO CONSIDER DEDUCTIVE ALTERNATIVES FOR THE COMMUNITY CENTER (ACTION)

Project Manager Ron Johnson was present to discuss the deductive alternatives for the Community Center. The two deductive alternatives in question are converting the Dance Studio and the Masonry Wall. Johnson is recommending that both the deductive alternates be reinstated into the bid package in the amount of \$62,000.

Since the Board had previously decided that the Masonry Wall should be reinstated into the bid package, most of the discussion was concerning the Dance Studio conversion. Johnson is recommending adding this alternative back in based on the costs of re-design fees, Fire District fees and Building Department fees. Once all these costs are factored in Johnson feels that it would be more profitable to the District for the Dance Studio to be divided into two rooms. He said the proposed partition could be eliminated at a future date thus reducing the net costs.

Upon motion of Board Members Glover & Shepard, the Board approved to delete deductive alternates #1 & #6 from the contract with DL Falk construction and reinstate the original scope of work to the Community Center project.

TO CONSIDER AWARDING SIGNAGE BID FOR THE SENIOR CENTER AND TEEN CENTER TO SECOND BIDDER ELLIS & ELLIS IN THE AMOUNT OF \$81,000 (ACTION)

The General Manager reported that the low bidder Vomar Products has withdrawn their bid for these projects. The District is in pursuit of their bid bond. If successful, the amount recovered by the District from the bonding company would equal 10% of Vomar's original bid. The second lowest responsive and responsible bidder was Ellis & Ellis in the amount of \$81,000. This is a \$22,000 increase over the original bid. The District has had good reports from the GNU Group regarding Ellis & Ellis and they have worked with them on a number of projects.

Donaghu asked about the timing needed to have the signs done. Project Manager Ron Johnson explained that it is important to take action on this right away so that the signage is completed by the opening of the buildings.

Sterrett asked how the Monument Sign could be completed for the Senior Center when there has been no decision on the name. Johnson explained that it is mainly the structure of the sign at this point in time.

Bonato asked why the General Manager is recommending putting the funding for this in the Bond budget. The General Manager responded that by doing so, it would mean less money to fund raise for.

In general it was felt by the Board that the money should come out of District funds.

Upon motion of Board Members Bonato & Glover, the Board approved awarding the Signage Contract for the Senior Center and Teen Center to the second bidder Ellis & Ellis in the amount of \$81,000, with the amount based on the Schedule of Values for the Teen Center to be considered to be paid for out of the District Funds.

UPDATES ON BOND PROJECTS

- **SENIOR CENTER**
- **TEEN CENTER**
- **COMMUNITY CENTER**
- **PLEASANT OAKS PARK**

The General Manager made the following comments:

- The Substantial Completion of the Teen Center is scheduled for September 9, 2012. Donaghu commented that based on the pictures it is looking like things are pretty close to being completed. Bonato asked if there were any additional needs for the Teen Center at this time. The General Manager commented that most items have been ordered.

- Encouraged the Board members to drive by the Community Center site so that they can see the progress.

Board Chair Donaghu started the regular board meeting at 9:32 p.m.

PUBLIC COMMENT

None

CONSENT CALENDAR (ACTION)

A. TO APPROVE BILLS TO BE PAID

B. TO APPROVE MINUTES OF DECEMBER 21, 2011, AND JULY 11, 2012

Upon motion of Board Members Glover & Bonato, the Board approved the Consent Calendar and tabled the July 11, 2012 minutes.

REPORT FROM TREADLES TO THREADS

Treadles to Threads representative Reba Siero, along with two other members were present to give a report on their organization. Highlights included:

- They hold their meetings August through May. They meet the last Wednesday of the month.
- 2 out of their 32 members reside in the Park District, but they do several events in Pleasant Hill throughout the year including one at Strandwood Elementary in February and the Rodgers Ranch Day Camp in the summer.
- Go to Forest Home Farm in San Ramon to help with the sheep shearing.
- Many of the members are also weavers and like to get the point across to the kids about getting back to their roots.

The Board thanked the representatives from the Treadles to Threads group for attending the meeting and giving their report.

TO CONFIRM UPCOMING DATES FOR BOARD MEETINGS

A. STUDY SESSIONS

B. BOARD TOUR OF SENIOR CENTER AND TEEN CENTER

The General Manager announced that the next Board Study Session will be September 10, 2012 at 5:00 p.m. and the agenda topic will be fundraising. He would like to schedule the Board tour of the Senior Center and Teen Center buildings on September 10, 2012 at 4:00 p.m.

BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF

Sterrett made the following announcements/questions:

- She wanted to thank the staff for generating the e-mail about looking for the Spotlight in the mail.
- Tuesday August 14th she attended the Senior Center Club meeting. She reported that the Senior Center's membership is ahead of where they were last year. The name of the Senior Center was the hot topic at the meeting. She felt in general the meeting went very well and she is encouraging all the Board members who may be eligible to join the Senior Center.
- She brought an article about Box Hockey and is hoping maybe this could be looked at as an activity at the Teen Center.

Bonato made the following announcements/questions:

- Wanted to make sure staff was aware of the exhibit case at the Pleasant Hill Library. The General Manager commented that Senior Center Supervisor Kendra Luke was already scheduled to use it for announcing the opening of the Senior Center.
- Met Patrick Campbell who is on the Diablo Symphony Orchestra Board and would be very interested in playing at the Senior Center grand opening with his five piece jazz band.
- She brought up the City Council report regarding the Walnut Creek Watershed Council. She thought this might be something the District could be involved with in the future. Maybe in the area of educational programs.
- She had seen the article in the paper regarding the acquiring of Sick & Vacation leave and she wondered if this is an issue with our employees. The General Manager explained how the District's benefit system for employee's works and that accrual of sick time is not an issue.
- She and Board member Glover are looking into the ERAF issue. She does not think based on current legislative issues it would be a good time to pursue an ERAF.
- She feels that there could be a dual name for the Senior Center, so that it can encompass everyone who might utilize the facility.
- She would like to have the new bus available for viewing at an upcoming meeting.

Donaghu made the following announcements/questions:

- Attended the last Chamber Board meeting. It looks like they are in the process of hiring someone full-time in their office. The Chamber is considering the "Party in the Park" a Chamber Mixer. The Chamber will not be charging for their mixers anymore.
- He attended the Chamber Board Meeting last week. The marketing tool "Patch" was discussed at the meeting. He said that it could be another platform for the District to use for our marketing.

ADJOURNMENT

Board Chair Donaghu adjourned the meeting at 10:28 p.m.

Robert B. Berggren, Clerk of the Board

Oct 2, 2012

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the quarter and year ending Jun 30, 2012 that we will be reviewing at the Oct 10, 2012 Board Meeting. I offer the following comments on these statements;

Reporting changes-

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

Financial overview –

- Combined bottom line results for the General Fund and L&L 6 Fund show a material improvement over the prior year. Due to the combining of activity of L&L 6 into Parks, adding these fund results is required. The combined result is a profit of \$56,200 while this total as of Jun 30, 2011 was a loss of \$198,400. This is a \$254,600 improvement over the prior year's results. This improvement resulted even with incurring a \$59,000 expense in the General Fund for a contribution to the Capital Projects fund (\$0 contributed last year) and paying \$45,500 more in unemployment benefit costs than the amount paid in the prior year. The District is self insured for Unemployment Claims and pays claims at actual rather than in the form of a payroll tax based on past claims.
- Tax Revenue (Secured, Unsecured and HOPTR) collected in the current year totaled \$2,449, 200 compared to \$2,473,100 received in 2011. This represents a decline of about 1% or down \$23,900.

Assessments received from L&L #6 were \$651,200 in 2012 (shown in Parks) compared to \$641,200 (shown in L&L #6) for last year. This is a \$10k increase or up 1.6%.

- Overall Program Revenue (Rec Admin to Communication) for the current year is \$2,129,300 compared to \$2,418,100 received last year. This is a decline of \$288,800 or down 12%. The largest department contributors to this were the Community Center (down \$115k) followed by the Senior Center (down \$95k). Both sites were closed for the current year.

The departments showing revenue increases were Winslow Center (\$26k) & Child Care (\$10k).

- Overall Program Expenses (Rec Admin to Communications) for the current year are \$3,495,700 compared to \$4,000,300 for the prior year. This represents a \$505k decline reflecting staff and expense reductions due to site closures and reduced programming.
- Separating the Athletics & Teens department into individual departments make comparisons to prior year results difficult. The combined results for the current year (Athletics \$65,800 profit and Teens \$80,100 loss) for these departments reflect a net loss of \$14,300. Compare that to the combined loss shown in Athletics & Teens for the prior year of \$28,500 and the collective improvement is \$14,500.
- Combining the Parks & L&L 6 will also make comparisons for these departments difficult. If we combine the prior year expense amounts (Parks \$ 495,900 and L&L \$659,000) they equal \$1,154,900. The current year Park total expenses are \$1,199,700 for an overall expense increase of \$ 44,800. This is offset in part by the increase of \$10,000 in assessment revenues collected for a net decline of \$34,800.

The following documents are included;

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

Page 3 -The Consolidated Income Statement

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

Page 22 -The L&L #6 Income Statement

Page 23- The Measure E Fund Income Statement

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

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

Page 27- The Balance Sheet for the Measure E Fund

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

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

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

FUND 100 GENERAL

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

Budget	Actual Results Year to Date as of Jun 30, 2012	% of Budget
FYE 6/30/12		
\$2,936,330	\$2,843,476	96.87%
\$2,500	\$3,030	121.20%
\$240,000	\$277,374	115.57%
\$38,000	\$37,775	99.41%
\$0	-\$66	0.00%
\$0	\$0	0.00%
\$177,000	\$179,782	101.57%
\$454,750	\$483,953	106.42%
\$62,000	\$61,342	98.94%
\$401,800	\$441,225	109.81%
\$312,000	\$306,697	98.30%
\$332,700	\$338,147	101.64%
\$0	\$0	0.00%
\$649,000	\$651,162	0.00%
\$5,605,080	\$5,623,897	100.34%

Budget	Actual Results Year to Date as of Jun 30, 2011	% of Budget
FYE 6/30/11		
\$2,671,000	\$2,722,827	101.94%
\$3,500	\$2,289	65.40%
\$349,440	\$372,795	101.68%
\$14,500	\$11,846	81.70%
\$124,000	\$114,652	92.45%
\$0	\$0	0.00%
\$215,500	\$206,933	96.02%
\$561,000	\$598,281	106.65%
\$0	\$0	0.00%
\$448,670	\$457,442	101.96%
\$270,000	\$296,743	109.90%
\$354,500	\$357,121	100.74%
\$0	\$20	0.00%
\$0	\$0	0.00%
\$5,012,110	\$5,140,948	102.57%

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
PRECHOOL YOUTH	1260
CHILD CARE	1270
AQUATICS	1280
COMMUNICATIONS	1290
PARKS	1300
LONG TERM DEBT	1400
CAPITAL	1500
TOTAL	

\$356,910	\$376,453	104.89%	\$274,000	\$325,273	118.71%
\$323,230	\$325,607	100.74%	\$261,370	\$297,059	113.65%
\$459,840	\$504,912	109.80%	\$646,380	\$657,067	101.65%
\$47,520	\$54,450	114.58%	\$61,580	\$48,534	78.81%
\$466,810	\$476,672	102.33%	\$696,650	\$734,370	105.41%
\$2,440	\$2,978	122.04%	\$1,900	\$2,153	113.32%
\$2,300	\$3,276	142.43%	\$0	\$0	0.00%
\$195,390	\$175,765	89.96%	\$218,460	\$236,536	108.27%
\$405,360	\$418,173	103.16%	\$631,600	\$626,806	99.24%
\$135,730	\$141,470	104.23%	\$0	\$0	0.00%
\$310,950	\$351,814	113.14%	\$374,640	\$361,472	96.49%
\$236,660	\$245,526	103.75%	\$223,340	\$232,340	104.03%
\$598,000	\$614,620	102.78%	\$641,890	\$655,507	102.28%
\$179,730	\$180,485	100.42%	\$137,890	\$147,486	106.96%
\$1,179,410	\$1,199,709	101.72%	\$513,430	\$459,937	89.58%
\$276,200	\$243,611	88.20%	\$263,700	\$250,492	94.99%
\$292,850	\$252,140	86.10%	\$230,230	\$285,465	123.99%
\$5,470,330	\$5,567,660	101.78%	\$5,177,060	\$5,321,496	102.79%
\$134,750	\$56,237	41.73%	-\$164,950	-\$180,548	109.46%

FUND 250 L&L #6

REVENUE	
REVENUE	2500
TOTAL	
REVENUE	2500
TOTAL	

\$0	\$0	0.00%	\$649,000	\$641,184	98.80%
\$0	\$0	0.00%	\$649,000	\$641,184	98.80%
\$0	\$0	0.00%	\$683,110	\$658,992	96.47%
\$0	\$0	0.00%	\$683,110	\$658,992	96.47%
\$0	\$0	0.00%	-\$34,110	-\$17,808	52.21%
REVENUE	\$58,898			\$93,089	
TOTAL	\$58,898			\$93,089	
EXPENDITURES	\$0		\$2,500,000	\$1,596,948	
TOTAL	\$0		\$2,500,000	\$1,596,948	
REV LESS EXPENSE	\$0		\$2,500,000	-\$1,503,859	

Measure E

REVENUE	
REVENUE	1750
TOTAL	
EXPENDITURES	1750
TOTAL	

\$0	\$9,925,657		\$2,500,000	\$1,596,948	
\$0	\$9,925,657		\$2,500,000	\$1,596,948	
\$0	-\$9,866,759		\$2,500,000	-\$1,503,859	

(4)

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
0000	Revenue								
100-0000-40100	Current Secured Tax	-2,391,530.00	-118,539.29	-2,307,009.78	-2,306,236.23	96.87	-773.55	0.03%	
100-0000-40120	Current Unsecured Tax	-138,000.00	-122.5	-111,112.32	-134,506.97	80.52	23,394.65	-17.39%	
100-0000-40200	HOPRR	-29,000.00	13,300.00	-31,035.86	-32,355.98	107.02	-1,320.12	-4.08%	
100-0000-41300	City of Pleasant Hill	-13,300.00	-13,300.00	-13,300.00	-13,300.00	100	-300.00	2.31%	
100-0000-41350	Redevelopment	-101,000.00	-79,850.00	-103,045.28	-103,226.96	102.03	181.68	-0.18%	
100-0000-41600	State Grants	0	0	0	48,222.00	0	48,222.00	-100.00%	PY reimbursement for pocket park
100-0000-41800	CCC Block Grant	-10,000.00	0	-10,000.00	-10,000.00	100	0.00	0.00%	
100-0000-42450	Project Funding	-150,000.00	-15,359.56	-205,349.30	-11,559.38	136.9	-193,789.92	1676.47%	offsets exps shown for Fundraising Salary, reimbursable Meas E exps, Cap Exp for Bocce CI and PGE expected rebate for pool replacement
100-0000-42500	Interest Earned	4,000.00	-812.56	-4,583.14	-4,433.57	114.58	-149.57	3.37%	
100-0000-42555	Misc Revenue	-1,000.00	0	-1,229.86	-2,559.88	122.98	-1,330.02	-51.96%	
100-0000-42600	Insurance Dividends	-23,000.00	0	-23,126.00	-23,202.00	100.55	76.00	-0.33%	
100-0000-42700	Fundraising Activities	-46,000.00	0	0	0	0	0.00	0.00%	
100-0000-49600	ADA	-18,000.00	-5,503.30	-14,354.96	-19,912.21	79.75	5,557.29	-27.91%	
100-0000-49680	SC Building Donations	0	0	0	-5	0	5.00	-100.00%	
100-0000-49700	Registration Surcharges	-11,500.00	-1,240.40	-10,521.96	-13,607.02	91.5	3,085.06	-22.67%	
100-0000-49750	Regl Surcharges-Facilities fee	-9,000.00	-1,011.60	-8,807.70	0	97.88	-8,807.70	100.00%	
	Revenue	-2,935,330.00	-222,439.21	-2,843,476.16	-2,722,827.20	96.87	-120,648.96	4.43%	without Project Funding Impact actual \$73k decline or down 2.7%

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1100	Expense ADMINISTRATION								
100-1100-50001	Admin-Salary General Manager	43,350.00	3,605.00	43,355.69	44,153.92	100.01	-798.23	-1.81%	
100-1100-50002	Admin-Salary Office Staff	19,800.00	1,628.90	19,589.80	19,576.92	98.94	12.88	0.07%	
100-1100-50010	Admin-Salary Accounting Staff	41,900.00	3,531.85	41,986.05	41,961.54	100.21	24.51	0.06%	
100-1100-50010	Salary-Fund Raising Consultant	36,000.00	2,925.00	34,706.25	0	96.41	34,706.25	100.00%	offset in project funding above
100-1100-50190	Salary Part Time Custodial	1,600.00	0	1,89.8	0	11.86	189.80	100.00%	
100-1100-55150	Employer FICA/Medicare	8,000.00	700.7	7,964.53	7,598.44	99.56	366.09	4.82%	
100-1100-55250	PERS- Employer Share	18,200.00	1,536.13	18,344.97	18,707.01	100.8	-362.04	-1.94%	
100-1100-55300	Kaiser- Employer Share	24,770.00	1,383.62	23,865.31	18,306.69	96.55	5,558.62	30.36%	
100-1100-55310	Delta Dental- Empor Share	3,400.00	154.24	3,215.16	2,861.92	94.56	353.24	12.34%	
100-1100-55320	Life & Ltd Ins- Empor Shr	1,000.00	78.43	939.31	934.39	83.83	4.92	0.53%	
100-1100-55370	PARS District Share	650	56.57	563.37	0	86.67	563.37	100.00%	
100-1100-55400	Workers Compensation	1,300.00	122.3	1,312.67	1,167.29	100.97	145.38	12.45%	
	Wages and Benefits	199,970.00	15,722.74	196,032.81	155,268.12	98.03	40,764.79	26.25%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
100-1100-60100	Board Compensation	12,200.00	1,000.00	12,140.00	11,900.00	99.51	240.00	2.02%	
100-1100-60200	Board Conference & Travel	2,000.00	0	2,006.39	2,539.02	100.32	-531.64	-20.95%	
100-1100-60300	Staff Conference & Travel	840	0	139.59	517.19	16.62	-377.60	-73.01%	
100-1100-60350	Mileage	4,500.00	443.8	4,622.15	4,718.24	102.71	-96.09	-2.04%	
100-1100-60370	Staff Training	50	0	78.67	101.78	156.14	-23.71	-23.30%	
100-1100-65365	Telephone	2,000.00	198.35	2,033.08	2,220.25	101.65	-187.17	-8.43%	
100-1100-70000	Professional Services	25,000.00	2,158.80	19,249.21	41,271.84	77	-22,022.63	-53.36%	PY includes \$20k in expenses from M Winkler shown in reimbursable Meas E exps in 2012
100-1100-70050	Services L Range Master Plan	25,000.00	0	0	0	0	0.00	0.00%	
100-1100-70100	Services-Fundraising Consultant	10,000.00	0	0	0	0	-18,851.78	-100.00%	no elections needed in 2012 year
100-1100-73310	Elections	0	0	0	18,851.78	0	-3,447.82	-14.49%	
100-1100-73320	Insurance	18,700.00	1,695.40	20,344.80	23,792.62	108.8	-768.40	-87.12%	
100-1100-73330	Legal Advertising	650	0	113.6	882	17.48	-633.07	8.31%	
100-1100-73335	Memberships	8,000.00	0	8,254.67	7,621.60	103.18	633.07	-8.90%	
100-1100-73340	Administrative Fees	40,000.00	3,360.18	36,199.99	47,107.79	95.5	-8,908.80	-18.91%	offset in project funding above
100-1100-74000	Reimbursable Exp-Bond Meas E	0	0	11,630.09	0	0	64,196.30	100.00%	
100-1100-75300	Postage	4,000.00	0	2,608.39	2,880.28	65.21	-281.89	-9.75%	
100-1100-75500	Office Supplies	6,000.00	443.2	5,786.31	5,991.07	96.44	195.24	3.49%	
100-1100-75510	Equipment Maintenance	0	0	648.1	0	0	648.10	100.00%	
	Operating Expenses	158,940.00	20,929.82	180,419.64	170,004.46	113.51	10,415.18	6.13%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
	Revenue Total	-2,935,330.00	-222,439.21	-2,843,476.16	-2,722,827.20	96.87	-120,648.96	4.43%	
	Expense Total	358,910.00	376,452.55	376,452.55	325,000.00	104.89	51,179.97	15.73%	
	Grand Total	-2,576,420.00	-185,786.65	-2,467,023.61	-2,397,827.20	95.75	-69,488.99	2.90%	overall tax revenue declined \$24k or dow.

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Account Number
1210
RECREATION ADMINISTRATION

2012 Budget 2012 Period Amt 2012 End Bal 2011 One Year Prior Actual 2012 % Expend/Collect \$ Change Prior Year % Change Prior Year

Comments

100-1210-44100	Rec Admin On Line Courses	-2,500.00	0	-3,030.00	-2,289.00	121.2	-741.00	32.37%	
	Revenue	-2,500.00	0	-3,030.00	-2,289.00	121.2	-741.00	32.37%	

1210

Expense
RECREATION ADMINISTRATION
Wages and Benefits

100-1210-50001	Rec Admin-Salary General Mearg	7,400.00	618	7,432.40	7,599.23	100.44	-136.83	-1.81%	
100-1210-50002	Rec Admin-Salary Office Staff	3,410.00	279.25	3,358.26	3,356.04	98.48	2.22	0.07%	
100-1210-50003	Rec Admin-Salary Accounting St	7,220.00	605.46	7,197.64	7,193.53	99.69	4.11	0.06%	
100-1210-50100	Rec Admin-Salary Reimbursable	0	0	0	11,559.38	0	-11,559.38	-100.00%	shown in Non rec dept in 2012
100-1210-50110	Rec Admin-Office Staff Full Ti	45,000.00	3,847.00	45,732.89	44,531.50	101.63	1,201.39	2.70%	
100-1210-50120	Rec Admin-Office Staff Part Ti	40,000.00	5,669.53	43,871.45	34,681.30	109.68	9,190.15	26.50%	CC child care activity transferred to DO
100-1210-50190	Part Time Custodial	0	417.56	1,973.92	0	0	1,973.92	100.00%	
100-1210-55150	Employer FICA/Medicare	6,960.00	653.76	7,150.02	6,867.28	102.73	282.74	4.12%	
100-1210-55250	PERs- Employer Share	15,400.00	1,359.85	15,510.18	15,649.06	100.72	-138.88	-0.89%	
100-1210-55300	Kaiser - Employer Share	23,500.00	1,512.10	22,574.46	21,001.32	96.06	1,573.14	7.49%	
100-1210-55310	Delta Dental - Empr Share	2,100.00	174.03	2,046.25	1,974.24	97.44	72.01	3.65%	
100-1210-55320	Life & Ltd Ins - Empr Shr	700	51.44	616.02	603.31	88	12.71	2.11%	
100-1210-55370	PARS District Share	750	43.82	731.94	662.43	97.59	69.51	10.49%	
100-1210-55400	Workers Compensation	750	56.87	682.58	738.71	91.01	-56.13	-7.60%	
100-1210-55450	Unemployment Insurance	5,000.00	0	4,263.00	1,015.00	85.26	3,248.00	320.00%	self insured amounts shown are actual claims paid
	Wages and Benefits	158,190.00	15,288.67	163,141.01	157,402.33	103.13	5,738.68	3.65%	

Operating Expenses

100-1210-60300	Staff Conference & Travel	0	0	0	59.47	0	-59.47	-100.00%	
100-1210-60350	Willage	200	0	0	8.67	0	-8.67	-100.00%	
100-1210-60370	Staff Training	200	0	168.63	0	84.32	168.63	100.00%	
100-1210-60380	Employee Service	2,160.00	0	2,156.76	2,116.28	99.85	40.48	1.91%	
100-1210-65365	Telephone	2,000.00	86.45	985.42	1,783.37	49.27	-797.95	-44.74%	
100-1210-70000	Professional Services	3,000.00	370.07	3,299.86	3,086.75	110	203.11	6.56%	
100-1210-73320	Insurance	3,230.00	280.64	3,487.68	4,178.80	107.98	-691.12	-16.54%	
100-1210-73335	Memberships	0	0	0	395	0	-395.00	-100.00%	
100-1210-73340	Administrative Fees	6,000.00	0	5,271.67	4,912.81	87.86	358.86	7.30%	
100-1210-73350	Postage	500	0	441.5	495.48	88.3	-53.98	-10.89%	
100-1210-75504	City of PH Server fees	24,000.00	2,000.00	24,000.00	0	100	24,000.00	100.00%	now renting server space from the City of PH
100-1210-75505	Computer Hardware	9,000.00	0	6,487.61	8,598.64	72.08	-3,111.03	-32.41%	
100-1210-75506	Computer Software	11,750.00	0	9,565.54	8,566.09	81.41	869.45	10.00%	
100-1210-75507	Network Support	88,000.00	0	88,209.00	83,606.06	100.24	4,602.94	5.51%	Network Comm down \$3700
100-1210-75508	Computer Training	0	0	0	1,933.09	0	-1,933.09	-100.00%	
100-1210-75509	Network Communication	1,000.00	306.05	506.05	4,233.36	50.61	-3,727.31	-88.05%	Network Support up \$4600
100-1210-75510	Equipment Maintenance	6,500.00	599.5	8,125.89	8,888.14	125.01	-762.25	-8.58%	replaced thermostat and women's RR floor at the DO
100-1210-75515	Janitorial Supplies	5,700.00	192	5,607.11	3,481.99	98.37	2,115.12	60.57%	
100-1210-75620	On Line Class Expenses	1,800.00	518.5	2,377.00	1,828.00	132.06	549.00	30.03%	
100-1210-75680	ADA Expenses	0	0	1,776.00	334.23	0	1,441.77	431.37%	WC access lift gate
	Operating Expenses	165,040.00	4,363.21	162,465.72	139,656.23	98.44	22,809.49	16.33%	

Revenue Total		-2,500.00	0	-3,030.00	-2,289.00	-121.2	-741.00	32.37%	
Expense Total		323,230.00	19,651.88	325,606.73	297,058.56	100.74	28,548.17	9.61%	
Grand Total		320,730.00	19,651.88	322,576.73	294,769.56	100.58	27,807.17	9.43%	\$24k increase due to server fees

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Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1220	Revenue								
100-1220-41100	Senior Classes	-40,000.00	-2,109.35	-40,552.85	-45,688.25	101.38	5,135.40	-11.24%	
100-1220-45000	Senior Center Nutrition Revenue	0	-1,379.76	-17,833.13	-12,264.65	0	-5,568.48	45.40%	offset by nutrition exps up \$5k
100-1220-49200	Senior Programs	-5,000.00	-183.2	-3,031.20	-14,130.50	60.62	11,099.30	-78.55%	
100-1220-49250	Senior Care Manager Funds	-17,000.00	0	-16,690.00	-20,382.50	98.18	3,692.50	-18.12%	fewer trips offered due to space issues, Sen trip exps down \$8k
100-1220-49630	Senior Trip Revenue	-178,000.00	9,084.20	-199,266.57	-280,323.62	111.95	81,057.05	-28.92%	
100-1220-49660	Sen Center Building Donations	0	0	0	-5	0	5.00	-100.00%	
	Revenue	-240,000.00	5,411.89	-277,373.75	-372,794.52	115.57	95,420.77	-25.60%	
	Expense								
1220	SENIOR CITIZENS								
	Wages and Benefits								
100-1220-50001	Salary General Manager	7,440.00	618	7,432.40	7,569.23	99.9	-136.83	-1.81%	
100-1220-50002	Salary Office Staff	3,330.00	279.25	3,358.26	3,356.04	100.85	2.22	0.07%	
100-1220-50003	SC-Salary Accounting Staff	7,220.00	605.46	7,197.64	7,193.53	99.69	4.11	0.06%	
100-1220-50100	SC-Salary Supervisor	70,540.00	5,922.00	70,399.36	70,556.00	99.8	43.36	0.06%	
100-1220-50125	Senior Center Staff	79,900.00	5,906.48	79,910.79	78,675.00	100.01	1,235.79	1.57%	
100-1220-50126	SC-Salary Care Manager	19,000.00	2,406.00	20,611.32	23,248.32	108.48	-2,637.00	-11.34%	
100-1220-50128	SC-Salary Nutrition	0	0	0	10,001.90	0	-10,001.90	-100.00%	in self payroll in 2012
100-1220-50130	SC-Salary Classes	16,500.00	1,986.96	17,210.34	16,574.61	104.31	635.73	3.84%	
100-1220-50130	SC-Salary Classes	8,500.00	1,680.48	8,527.23	11,916.00	100.32	-3,388.77	-28.44%	rev down 11%
100-1220-50190	Sr Center Custodial FT PT	1,300.00	94.9	1,172.02	39,913.52	90.16	-38,741.50	-97.06%	site closed
100-1220-55150	Employer FICAMedicare	13,500.00	1,082.99	13,425.00	16,787.50	99.44	-3,362.50	-20.03%	follows payroll
100-1220-55250	PERS- Employer Share	29,400.00	2,331.69	29,537.64	36,509.27	100.47	-6,971.63	-19.10%	follows payroll
100-1220-55300	Kaiser- Employer Share	19,500.00	1,512.05	19,262.99	28,652.04	98.78	-9,389.02	-32.77%	follows payroll
100-1220-55310	Delta Dental- Empr Share	3,250.00	285.18	3,227.41	4,110.67	99.3	-883.26	-21.49%	follows payroll
100-1220-55320	Life & Lid Ins- Empr Sha	1,600.00	124.97	1,601.58	1,601.36	100.1	0.22	0.01%	
100-1220-55370	PARS District Share	1,200.00	129.4	1,220.26	2,247.35	101.69	-1,027.09	-45.70%	follows payroll
100-1220-55400	Workers Compensation	5,000.00	337.58	5,093.86	6,964.17	101.88	-1,770.31	-25.79%	follows payroll
100-1220-55450	Unemployment Insurance	9,960.00	0	10,340.00	0	103.82	10,340.00	100.00%	actual claims paid
	Wages and Benefits	297,140.00	25,273.39	299,528.10	365,576.48	100.8	-66,048.38	-18.07%	
	Operating Expenses								
100-1220-60350	Mileage	650	83.53	729.12	448.84	112.17	280.28	62.45%	
100-1220-60370	Staff Training	750	52.95	792.14	389.05	105.62	403.09	103.61%	
100-1220-65565	Telephone	2,500.00	199.37	2,205.42	3,424.68	88.22	-1,219.26	-35.60%	site closed
100-1220-65701	Electricity	1,900.00	224.58	2,084.56	4,367.33	109.71	-2,282.77	-52.27%	site closed
100-1220-65705	Gas	500	6.65	192.19	1,876.80	38.44	-1,684.61	-89.76%	site closed
100-1220-65720	Disposal Fees	700	0	664.14	4,787.12	94.88	-4,122.98	-86.13%	site closed
100-1220-70000	Professional Services	3,500.00	370.07	3,299.86	3,096.75	94.28	203.11	6.66%	
100-1220-73320	Insurance	3,200.00	290.64	3,487.68	4,078.80	106.99	-591.12	-14.48%	
100-1220-73335	Memberships	500	0	345.85	215	69.17	130.85	60.86%	
100-1220-73340	Administrative Fees	6,000.00	0	5,271.67	5,413.36	87.86	-141.69	-2.62%	
100-1220-75250	Center Manager Expenses	1,500.00	0	2,207.74	765.52	147.18	1,442.22	188.40%	
100-1220-75350	Postage	0	0	441.5	495.48	0	-53.98	-10.88%	
100-1220-75500	Office Supplies	800	2,815.62	441.00	652.06	402.14	-211.05	-32.37%	
100-1220-75540	Repairs and Supplies	0	-2,388.50	2776.14	0	0	2,776.14	100.00%	
100-1220-75620	Senior Program Supplies	18,000.00	-1,794.71	14,132.13	16,431.98	78.51	-2,299.85	-14.00%	Program rev down 79%
100-1220-75625	Senior Publicity	200	9.95	209.33	97.02	104.67	-112.31	115.76%	
100-1220-75630	Senior Trip Expenses	122,000.00	18,664.51	148,586.61	232,886.47	121.79	-84,089.86	-36.14%	
100-1220-75700	Sen Center Nutrition Expenses	0	1,379.76	17,517.13	12,264.40	0	5,252.73	42.83%	
	Operating Expenses	162,700.00	19,914.42	205,384.21	291,490.65	126.23	-86,106.44	-29.54%	
	Revenue Total	-240,000.00	5,411.89	-277,373.75	-372,794.52	-115.57	95,420.77	-25.60%	
	Expense Total	459,840.00	45,187.81	504,912.31	657,067.13	109.8	-152,154.82	-23.16%	Rev decline of \$95k more than offset by exp reduction of \$152k. Loss of \$227k is an improvement of \$57k on the \$284k loss in the PY.
	Grand Total	219,840.00	50,599.70	227,538.56	284.22	103.5	-56,734.05	-19.96%	

7

Account Number

1230

Description

Revenue
WINSLOW CENTER RENTAL

2012 Budget 2012 Period Amt 2012 End Bal 2011 One Year Prior Actual 2012 % Expend/Collect \$ Change Prior Year % Change Prior Year

Comments

100-1230-43300	Winslow Center Rents	-38,000.00	-1,065.25	-37,774.50	-11,846.00	99.41	-25,928.50	218.88%	increased rental with CC closure
	Revenue	-38,000.00	-1,065.25	-37,774.50	-11,846.00	99.41	-25,928.50	218.88%	

1230

Expense
WINSLOW CENTER RENTAL

100-1230-50001	Wages and Benefits	1,250.00	103	1,238.75	1,261.63	99.1	-22.88	-1.81%	
100-1230-50002	WC-Salary General Manager	560	46.49	559.59	559.39	99.93	0.20	0.04%	
100-1230-50003	WC-Salary Office Staff	1,200.00	100.91	1,199.68	1,199.00	99.97	0.68	0.06%	
100-1230-50190	WC-Custodial Part Time Staff	16,000.00	1,916.98	16,882.71	15,617.68	105.52	1,265.03	8.10%	
100-1230-55150	Employer FICA/Medicare	500	41.5	463.62	1,227.27	92.72	-763.65	-62.22%	used PT staff
100-1230-55250	PERRS - Employer Share	530	43.87	524.13	2,769.65	98.89	-2,245.52	-81.08%	
100-1230-55300	Kaiser - Employer Share	630	56.59	620.62	512.39	98.51	108.23	21.12%	
100-1230-55310	Delta Dental - Empr Share	100	6.88	80.8	82.72	80.8	-1.92	-2.32%	
100-1230-55320	Life & Ltd Ins - Empr Sha	50	2.25	26.92	26.7	53.84	0.22	0.82%	
100-1230-55370	PARS District Share	450	38.67	428.45	92.19	95.21	336.26	364.75%	
100-1230-55400	Workers Compensation	1,150.00	98.02	1,055.24	989.54	91.76	65.70	6.64%	
	Wages and Benefits	22,420.00	2,455.16	23,080.51	24,338.16	102.95	-1,257.65	-5.17%	

Operating Expenses

100-1230-65365	Telephone	2,800.00	219.76	2,513.53	2,316.15	89.77	197.38	8.52%	
100-1230-65701	Electricity	8,000.00	1,770.03	9,166.62	5,714.07	114.58	3,452.55	60.42%	increased rental with CC closure
100-1230-65705	Gas	600	17.45	284.38	174.37	47.4	110.01	63.09%	
100-1230-65720	Disposal Fees	2,400.00	196.77	2,335.88	2,299.80	97.33	36.08	1.57%	
100-1230-70000	Professional Services	500	61.68	549.98	516.12	110	33.86	6.56%	
100-1230-73320	Insurance	550	48.44	581.28	679.8	105.69	-98.52	-14.48%	
100-1230-73340	Administrative Fees	500	0	878.61	902.23	175.72	-23.62	-2.62%	
100-1230-73350	Postage	150	0	73.58	82.58	49.05	-9.00	-10.90%	
100-1230-75515	Services and Supplies	8,000.00	3,795.95	14,985.49	11,492.42	187.32	3,493.07	30.39%	increased rental with CC closure
100-1230-75625	Center Publicity	1,000.00	0	0	0	0	0.00	0.00%	
100-1230-75750	Major Repairs	600	0	0	18.51	0	-18.51	-100.00%	
	Operating Expenses	25,100.00	6,110.08	31,369.35	24,196.05	124.98	7,173.30	29.65%	

Revenue Total		-38,000.00	-1,065.25	-37,774.50	-11,846.00	-99.41	-25,928.50	218.88%	
Expense Total		47,520.00	8,565.24	54,449.86	48,534.21	114.58	5,915.65	12.19%	\$26k rev increase with only a \$6k increase in expense result in a \$20k improvement over the PY
Grand Total		9,520.00	7,499.99	16,675.36	36,688.21	175.16	-20,012.85	-54.55%	

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Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
100-1231-43700	Community Center Rental	0	0	66	-114,651.64	0	114,717.64	-100.06%	site closed
100-1231-45700	CC F & E Collections	0	2,367.11	0	0	0	0.00	0.00%	
	Revenue	0	2,367.11	66	-114,651.64	0	114,717.64	-100.06%	

1231
Expense
COMMUNITY CENTER RENTAL
Wages and Benefits

100-1231-50001	CC-Salary General Manager	9,000.00	720.98	8,670.96	8,829.90	96.34	-158.94	-1.80%	
100-1231-50002	CC-Salary Office Staff	3,910.00	325.79	3,917.96	3,915.36	100.2	2.60	0.07%	
100-1231-50003	CC-Salary Accounting Staff	8,400.00	706.38	8,397.30	8,392.53	99.97	4.77	0.06%	
100-1231-50100	CC-Salary Director	74,000.00	6,218.00	72,995.32	71,167.80	98.64	1,827.52	2.57%	
100-1231-50110	Salary CC Office Staff	39,400.00	0	39,382.54	50,220.00	99.9	-10,857.46	-21.62%	Thora retired Mar 2012
100-1231-50120	Community Center Staff FT PT	0	0	0	41,536.29	0	-41,536.29	-100.00%	site closed
100-1231-50185	CC-Custodial Full Time Staff	140,000.00	11,075.00	141,814.64	133,120.07	101.3	8,694.57	6.53%	C Miller & N Hawkins
100-1231-50190	CC-Custodial Part Time Staff	0	0	2,478.36	108,753.71	0	-106,275.35	-97.72%	site closed
100-1231-55150	Employer FICAMedicare	21,500.00	1,456.51	21,035.83	31,424.78	97.84	-10,388.95	-33.06%	
100-1231-55250	PERs- Employer Share	45,000.00	3,335.89	44,464.10	67,998.26	98.81	-23,474.16	-34.55%	follows payroll decline
100-1231-55300	Kaiser - Employer Share	50,000.00	4,300.22	56,241.32	58,294.01	112.48	-2,052.69	-3.52%	follows payroll decline
100-1231-55310	Delta Dental - Empr Share	7,000.00	545.43	7,062.83	8,077.23	100.9	-1,014.40	-12.56%	follows payroll decline
100-1231-55320	Life & Ltd Ins - Empr Shr	2,600.00	172.66	2,349.76	2,428.95	90.38	-79.19	-3.26%	follows payroll decline
100-1231-55370	PARS District Share	50	0	55.55	671.81	111.1	-616.26	-91.73%	follows payroll decline
100-1231-55400	Workers Compensation	10,000.00	811.36	10,527.56	16,636.03	105.28	-6,108.47	-36.72%	follows payroll decline
100-1231-55450	Unemployment Insurance	37,000.00	0	36,630.00	805	99	35,825.00	4450.31%	based on actual paid claims
	Wages and Benefits	447,860.00	29,668.24	456,004.03	612,211.73	101.82	-156,207.70	-25.52%	

Operating Expenses

100-1231-60350	Mileage	450	176.5	788.5	292.96	175.22	495.54	169.15%	
100-1231-60370	Staff Training	400	0	50	240	12.5	-190.00	-79.17%	
100-1231-65365	Telephone	1,300.00	170.36	1,470.83	5,450.50	113.14	-3,979.67	-73.01%	site closed
100-1231-65701	Electricity	3,600.00	0	3,580.05	51,450.69	99.45	-47,870.64	-93.04%	site closed
100-1231-65705	Gas	1,300.00	0	1,632.92	8,666.48	125.61	-7,033.56	-81.16%	site closed
100-1231-65720	Disposal Fees	0	0	0	6,827.85	0	-6,827.85	-100.00%	site closed
100-1231-65730	Universal Waste Fees	280	0	255.24	759.12	98.17	-503.88	-66.38%	
100-1231-70000	Professional Services	3,340.00	431.76	3,849.84	3,612.87	115.28	236.97	6.56%	
100-1231-73320	Insurance	3,700.00	339.08	4,068.96	4,758.48	109.97	-689.52	-14.49%	
100-1231-73335	Memberships	300	0	306	166	102	140.00	84.34%	
100-1231-73340	Administrative Fees	3,300.00	-2,000.00	4,150.28	6,315.58	125.77	-2,165.30	-34.29%	
100-1231-75350	Postage	0	0	515.09	578.06	0	-62.97	-10.89%	
100-1231-75600	Office Supplies	0	0	0	7,407.67	0	-7,407.67	-100.00%	site closed
100-1231-75615	Services and Supplies	0	0	0	23,551.69	0	-23,551.69	-100.00%	site closed
100-1231-75625	Center Publicity	0	0	0	2,079.93	0	-2,079.93	-100.00%	site closed
	Operating Expenses	17,950.00	-882.3	20,667.71	122,157.88	115.14	-101,490.17	-83.08%	
Revenue Total		0	2,367.11	66	-114,651.64	0	114,717.64	-100.06%	
Expense Total		465,810.00	28,785.94	476,671.74	734,369.61	102.33	-257,697.87	-35.09%	despite losing all revenue due to closure bottom line improved by \$143k with a \$477k loss
Grand Total		465,810.00	31,153.05	476,737.74	619,717.97	102.35	-142,980.23	-23.07%	

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Account Number 1232 Description Expense Dept 2012 Budget 2012 Period Amt 2012 End Bal 2011 One Year Prior Actual 2012 % Expend/Collect \$ Change Prior Year % Change Prior Year Comments

Account Number	Description	Dept	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
Operating Expenses										
100-1232-65365	School House Telephone		240	15.98	232.53	189.85	96.89	42.68	22.48%	
100-1232-65701	School House Electricity		1,000.00	233.07	1,215.30	1,019.88	121.53	195.42	19.16%	
100-1232-65705	School House Gas		0	0	0	30.97	0	-30.97	-100.00%	
100-1232-75515	School House Services and Supplies		1,200.00	0	1,529.90	912	127.49	617.9	67.75%	
100-1232-75750	School House Major Repairs		0	0	0	0	0	0	#DIV/0!	
	Operating Expenses		2,440.00	249.05	2,977.73	2,152.70	122.04	825.03	38.33%	
Expense Total			2,440.00	249.05	2,977.73	2,152.70	122.04	825.03	38.33%	
Grand Total			2,440.00	249.05	2,977.73	2,152.70	122.04	825.03	38.33%	

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Account Number 1233 Description Expense Dept 2012 Budget 2012 Period Amt 2012 End Bal 2011 One Year Prior Actual 2012 % Expend/Collect \$ Change Prior Year % Change Prior Year Comments

Account Number	Description	Dept	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
Operating Expenses										
100-1233-65701	R Ranch Gas & Electric		500	68.19	291.66	0	58.33	291.66	100.00%	
100-1233-65705	R Ranch Water Expense		800	-300	345.08	0	43.14	345.08	100.00%	
100-1233-65720	R Ranch Disposal fees		0	0	0	0	0	0	100.00%	
100-1233-76515	R Ranch Services & Supplies		1,000.00	0	57.9	0	5.79	57.9	100.00%	
100-1233-75750	R Ranch Major Repairs		0	2,581.44	2,581.44	0	0	2581.44	100.00%	
	Operating Expenses		2,300.00	2,349.63	3,276.08	0	142.44	3276.08	100.00%	

Expense Total			2,300.00	2,349.63	3,276.08	0	142.44	3276.08	100.00%	
Grand Total			2,300.00	2,349.63	3,276.08	0	142.44	3276.08	100.00%	

Adult Activities

Period 12 - 12
Fiscal Year 2012 - 2012

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1240	Revenue								
	ADULT ACTIVITIES								
	Revenue								
100-1240-44100	Adult-Classes	-102,000.00	3,009.80	-114,497.64	-96,840.96	112.25	-17,656.68	18.23%	
100-1240-44200	Adult-Summer School	-75,000.00	28,298.11	-65,184.57	-109,717.45	86.91	44,532.88	-40.59%	related SS expenses down \$1.1k
100-1240-44300	Adult-Arts Commission	0	0	-100	-375	0	275.00	-73.33%	
	Revenue	-177,000.00	31,307.91	-179,782.21	-206,933.41	101.57	27,151.20	-13.12%	
	Expense								
	ADULT ACTIVITIES								
	Wages and Benefits								

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1240	Expense								
	ADULT ACTIVITIES								
	Wages and Benefits								
100-1240-50001	Adult-Salary General Manager	6,250.00	515	6,193.69	6,307.79	99.1	-114.10	-1.81%	
100-1240-50002	Adult-Salary Office Staff	2,810.00	232.7	2,798.56	2,796.71	99.59	1.85	0.07%	
100-1240-50003	Adult-Salary Accounting Staff	5,920.00	504.55	5,998.08	5,994.67	101.32	3.41	0.06%	
100-1240-50100	Adult-Salary Supervisor	26,800.00	0	26,728.85	46,104.00	99.72	-19,378.15	-42.03%	D Jones retired 3/1/12
100-1240-50150	Adult-Salaries Program	47,600.00	2,651.25	44,811.08	54,221.46	94.14	-9,410.38	-17.36%	
100-1240-50160	Adult-Salaries Summer School	26,000.00	5,700.14	20,907.45	28,333.83	80.41	-7,426.38	-26.21%	follows revenue decline
100-1240-55150	Employer FICA/Medicare	4,370.00	162.33	4,318.29	6,151.22	98.82	-1,832.93	-29.80%	D Jones retired 3/1/12
100-1240-55250	PERs- Employer Share	8,000.00	219.46	7,333.98	10,910.83	91.55	-3,586.85	-32.87%	D Jones retired 3/1/12
100-1240-55300	Delta Denial - Empr Share	7,000.00	283.11	6,700.83	9,030.66	95.73	-2,329.83	-25.80%	D Jones retired 3/1/12
100-1240-55310	Life & Lidl ins - Empr Shr	1,000.00	34.43	903.16	1,227.22	90.32	-324.06	-26.41%	D Jones retired 3/1/12
100-1240-55320	Life & Lidl ins - Empr Shr	200	11.23	134.21	133.43	67.11	0.78	0.58%	
100-1240-55370	PARS District Share	1,750.00	115.38	1,721.60	2,976.23	98.38	-1,254.63	-42.16%	
100-1240-55400	Workers Compensation	1,600.00	26.66	1,541.65	2,214.85	96.35	-673.20	-30.39%	
100-1240-55450	Unemployment Insurance	2,400.00	0	1,251.00	3,669.10	52.13	-2,418.10	-65.90%	based on actual claims
	Wages and Benefits	141,700.00	10,456.24	131,329.43	180,072.00	92.68	-48,742.57	-27.07%	
	Operating Expenses								
100-1240-60350	Mileage	100	0	0	103	0	-103.00	-100.00%	
100-1240-65365	Telephone	200	0	0	135.68	0	-135.68	-100.00%	
100-1240-70000	Professional Services	2,300.00	308.4	2,749.89	2,580.62	119.56	169.27	6.56%	
100-1240-73320	Insurance	2,670.00	242.2	2,906.40	3,399.00	108.85	-492.60	-14.49%	
100-1240-73335	Memberships	0	0	65.85	0	0	65.85	100.00%	
100-1240-73340	Administrative Fees	2,320.00	-1,500.00	2,893.06	4,511.13	124.7	-1,618.07	-35.87%	
100-1240-73410	Use of Premise	18,000.00	5,085.50	5,085.50	17,270.00	28.25	-12,184.50	-70.55%	MDUSD billed for Jun 2012 but not Jul-Aug 2011
100-1240-75350	Postage	600	0	316.17	412.9	52.7	-96.73	-23.43%	
100-1240-75620	Program Supplies	17,000.00	4,145.60	19,264.88	13,994.18	113.32	5,270.70	37.66%	Revenue up 12%
100-1240-75625	Publicity	1,000.00	0	2,774.32	2,171.35	277.43	602.97	27.77%	Actual cost of Rec SS brochures
100-1240-75660	Summer School Supplies	9,500.00	2,085.71	8,379.29	11,895.82	88.2	-3,506.53	-29.50%	rev down 40%
	Operating Expenses	53,690.00	10,367.41	44,435.36	56,463.68	82.76	-12,028.32	-21.30%	
	Revenue Total	-177,000.00	31,307.91	-179,782.21	-206,933.41	-101.57	27,151.20	-13.12%	
	Expense Total	195,390.00	20,823.65	175,764.79	236,535.68	89.96	-60,770.89	-25.69%	Rev decline of \$27k offset by expense reduction of \$60k for \$34k improvement in bottom line.
	Grand Total	18,390.00	52,131.56	-4,017.42	29,602.27	-21.85	-33,619.69	-113.57%	

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Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expnd/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1250	Revenue								
100-1250-46050	Athletics-Youth Sports	-19,730.00	0	-19,731.00	-21,888.00	100.01	1,937.00	-8.93%	now shown in separate Teen Dept
100-1250-45100	Athletics- Teen Activity	0	0	0	-78,783.98	0	78,783.98	-100.00%	Flag Football-3 season, 1 of kitchell, KLS enrollment up
100-1250-45150	Athletics-Recreation Gen	-110,000.00	845	-122,119.25	-108,078.83	111.02	-14,040.62	12.99%	
100-1250-45200	Athletics-Soccerball	-151,000.00	3,342.00	-148,273.00	-153,546.00	98.19	5,272.00	-3.43%	
100-1250-45250	Athletics-Basketball	-65,000.00	3,455.00	-64,335.00	-68,108.90	98.98	3,770.90	-5.4%	
100-1250-45300	Athletics- Drop-In Sport	-10,500.00	-891	-12,209.85	-24,392.00	116.28	12,182.15	-49.84%	lost gym access
100-1250-45350	Athletics-Recreation U	-22,000.00	8,186.72	-38,843.78	-68,587.56	176.56	29,713.78	-43.34%	picnic rentals down at PH Park due to construction
100-1250-45360	Athletics-Field Youth	-56,000.00	3,080.00	-56,540.00	-54,460.00	100.96	-2,080.00	3.82%	
100-1250-45380	Athletics-Field Fitness	-20,000.00	-4,714.20	-20,779.20	-20,276.77	103.9	-502.43	2.48%	
100-1250-45600	Athletics- Bus rental	-500	-779.71	-1,100.76	-412.57	220.15	-688.19	156.81%	
	Revenue	-454,750.00	12,513.81	-483,982.84	-598,281.41	106.42	114,328.57	-19.11%	

Expense
 ATHLETICS
 Wages and Benefits

100-1250-50001	Athletics-Salary General Mgrage	11,220.00	927	11,148.62	13,877.04	99.36	-2,728.42	-19.66%	some PR now allocated to Teens
100-1250-50002	Athletics-Salary Office Staff	4,850.00	418.86	5,130.45	6,182.72	105.78	-1,022.27	-16.61%	some PR now allocated to Teens
100-1250-50003	Athletics-Salary Accounting St	10,330.00	908.2	10,812.86	13,188.23	104.67	-2,375.37	-18.01%	Full year as Supervisor for Lance offset by Co-Ordinator pay reduction
100-1250-50010	Athletics-Salary Supervisors	70,520.00	5,922.00	70,889.44	36,784.35	100.52	34,105.09	92.72%	\$54k moved to teens offset in part by \$34k Supervisor pay increase
100-1250-50015	Athletics-Race Co-Ordinators	35,000.00	2,892.00	34,704.87	157,057.33	99.16	-122,352.46	-77.90%	
100-1250-50050	Salary Youth Sports	2,200.00	0	2,334.00	2,396.00	106.09	-62.00	-2.55%	
100-1250-50200	Salaries Adult Sports	34,000.00	3,212.75	27,988.60	34,343.73	82.32	-22,545.31	-100.00%	now shown in separate Teen Dept
100-1250-50300	Athletics-Salaries Drop-In	1,250.00	265	633.5	530	50.68	103.50	-19.53%	
100-1250-50510	Salaries Athletics	11,000.00	1,671.60	9,556.89	11,688.24	86.7	-2,151.36	-18.41%	
100-1250-50515	Employer HCA/Medicare	9,100.00	853.37	20,272.32	17,574.90	112.88	-7,302.59	-41.55%	follows payroll decline
100-1250-50520	PERKS- Employer Share	23,000.00	1,935.20	23,122.17	40,342.93	100.53	-17,220.76	-42.69%	follows payroll decline
100-1250-50530	Kaiser - Employer Share	30,400.00	2,600.37	30,631.16	51,466.66	100.76	-20,865.50	-40.52%	follows payroll decline
100-1250-50531	Delta Dental - Empr Share	3,900.00	329.03	3,869.42	6,464.82	99.22	-2,595.40	-40.15%	follows payroll decline
100-1250-50532	Life & Ltd Ins - Empr Shr	1,200.00	104.56	1,251.71	2,040.53	104.31	-788.92	-38.66%	follows payroll decline
100-1250-50537	PARS District Share	1,300.00	75.3	1,192.73	2,571.02	88.67	-1,418.29	-55.16%	follows payroll decline
100-1250-55400	Workers Compensation	4,100.00	208.56	2,537.79	4,482.94	61.9	-1,955.15	-43.52%	follows payroll decline
100-1250-55450	Unemployment Insurance	1,000.00	0	1,146.00	1,520.00	114.6	-374.00	-24.61%	
	Wages and Benefits	284,370.00	22,323.80	247,162.52	425,086.85	97.17	-177,904.33	-41.85%	

Operating Expenses

100-1250-60390	Mileage	750	144.3	704.87	1,300.17	93.98	-595.30	-45.79%	
100-1250-60370	Staff Training	300	0	73.4	487.74	24.47	-414.34	-84.95%	
100-1250-65365	Telephone	1,800.00	122.25	1,400.79	2,868.49	77.82	-1,467.70	-51.17%	
100-1250-70000	Professional Services	4,300.00	355.12	4,949.80	5,677.57	115.11	-727.57	-12.82%	allocation changed with new Teen Dept
100-1250-73320	Insurance	4,950.00	435.96	4,529.28	7,477.68	108.72	-2,052.40	-27.45%	allocation changed with new Teen Dept
100-1250-73335	Memberships	250	0	65.85	450	26.34	-424.15	-66.56%	
100-1250-73340	Administrative Fees	4,200.00	-1,200.00	6,707.50	9,924.48	159.7	-3,216.98	-32.41%	
100-1250-73350	Use of Premise	21,000.00	11,455.00	30,922.00	34,292.00	114.53	-3,370.00	-9.83%	Gym Use Fees
100-1250-73350	Youth Sports Supplies	1,400.00	0	5,565.87	6,225.21	123.77	-655.34	-10.53%	
100-1250-73520	Postage	4,000.00	0	662.25	908.37	47.3	-246.12	-27.05%	
100-1250-73522	Rec. General Supplies	38,000.00	12,500.08	50,442.66	41,026.25	132.74	9,416.41	22.95%	Revenue up 11%, KLS enrollment up
100-1250-73523	Contract Officers	56,000.00	575	57,608.00	57,820.00	102.87	-212.00	-0.37%	
100-1250-73526	Publicity	1,000.00	0	0	885.89	0	-885.89	-100.00%	
100-1250-73527	Teen Supplies	0	0	0	23,626.61	0	-23,626.61	-100.00%	now shown in separate Teen Dept
100-1250-73528	Teen Website Expenses	0	0	0	421.73	0	-421.73	-100.00%	now shown in separate Teen Dept
100-1250-73528	Bus Expenses	4,500.00	1,304.90	4,520.00	1,937.50	100.44	-2,582.50	-133.29%	now shown in separate Teen Dept
100-1250-73530	Teen Special Event Expenses	0	0	0	4,063.25	0	-4,063.25	-100.00%	
100-1250-73570	Athletic Supplies	2,000.00	0	1,958.42	2,306.87	97.92	-348.45	-15.10%	now shown in separate Teen Dept
	Operating Expenses	150,890.00	25,832.81	171,010.69	201,739.61	113.28	-30,728.92	-15.23%	

Revenue Total		-54,750.00	12,513.81	-483,982.84	-598,281.41	-106.42	114,328.57	-19.11%	
Expense Total		405,360.00	48,216.41	418,173.21	626,808.46	103.16	-208,633.25	-33.29%	combined Ath & Teens is a \$14k loss, prior year was \$28k loss
Grand Total		-49,390.00	60,730.22	-65,779.63	-28,525.05	9.18	-84,304.68	-330.60%	

(15)

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
100-1255-45100	Teen Activities	-62,000.00	14,551.65	-61,215.40	0	98.73	-61,215.40	100.00%	new dept PY in Ath & Teens
100-1255-45450	Teen Special Events	0	0	-127	0	0	-127.00	100.00%	
100-1255-45700	Teen Cntr Furniture Donation	0	11,337.96	0	0	0	0.00	100.00%	
1255	Revenue	-62,000.00	25,889.61	-61,342.40	0	98.94	-61,342.40	100.00%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
100-1255-50001	Teens-Salary General Manager	2,500.00	206.01	2,477.48	0	99.1	2,477.48	100.00%	new dept PY in Ath & Teens
100-1255-50002	Teens- Salary Office Staff	1,030.00	93.09	1,026.34	0	99.64	1,026.34	100.00%	new dept PY in Ath & Teens
100-1255-50003	Teens Salary Accounting Staff	2,390.00	201.83	2,382.87	0	99.7	2,382.87	100.00%	new dept PY in Ath & Teens
100-1255-50015	Teens- Salary Supervisor	53,740.00	4,679.09	54,276.08	0	101	54,276.08	100.00%	new dept PY in Ath & Teens
100-1255-50100	Teens-Salary PTime	0	0	466.88	0	0	466.88	100.00%	new dept PY in Ath & Teens
100-1255-50120	Teens- Salary Teen Center Staff	17,500.00	3,188.14	19,927.90	0	113.87	19,927.90	100.00%	new dept PY in Ath & Teens
100-1255-55150	Teens-Employer FICAMedicare	4,480.00	380.01	4,533.86	0	101.2	4,533.86	100.00%	new dept PY in Ath & Teens
100-1255-55200	Teens-PERS -Employer Share	10,360.00	906.66	10,455.68	0	100.92	10,455.68	100.00%	new dept PY in Ath & Teens
100-1255-55300	Teens-Health Coverage	13,800.00	1,168.33	13,796.72	0	99.98	13,796.72	100.00%	new dept PY in Ath & Teens
100-1255-55310	Teens-Dental Coverage	1,450.00	133.2	1,439.40	0	99.27	1,439.40	100.00%	new dept PY in Ath & Teens
100-1255-55320	Teens- PARS -Employer Share	500	47.73	560.7	0	110.14	560.70	100.00%	new dept PY in Ath & Teens
100-1255-55370	FICA Alternative PARS	600	20.35	428.6	0	71.43	428.60	100.00%	new dept PY in Ath & Teens
100-1255-55400	Teens-Unemployment Insurance	1,200.00	58.82	1,310.92	0	109.24	1,310.92	100.00%	new dept PY in Ath & Teens
100-1255-55450	Teens-Wages and Benefits	130	0	162	0	124.62	162.00	100.00%	new dept PY in Ath & Teens
1255	Expense TEENS	109,680.00	11,083.26	113,235.43	0	103.24	113,235.43	100.00%	

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
100-1255-60350	Mileage Reimbursement	600	59.94	425.14	0	70.86	425.14	100.00%	new dept PY in Ath & Teens
100-1255-60370	Staff Training	810	0	756.48	0	93.39	756.48	100.00%	new dept PY in Ath & Teens
100-1255-65365	Telephone expense	800	260	891.29	0	111.41	891.29	100.00%	new dept PY in Ath & Teens
100-1255-70000	Professional Fees	960	123.35	1,099.95	0	114.58	1,099.95	100.00%	new dept PY in Ath & Teens
100-1255-73320	Insurance Expense	900	96.88	968.8	0	107.64	968.80	100.00%	new dept PY in Ath & Teens
100-1255-73335	Memberships	150	0	232.5	0	155	232.50	100.00%	new dept PY in Ath & Teens
100-1255-73340	Administrative Expenses	950	-595.01	1,162.21	0	122.34	1,162.21	100.00%	new dept PY in Ath & Teens
100-1255-75300	Postage Expense	0	0	147.17	0	0	147.17	100.00%	new dept PY in Ath & Teens
100-1255-75500	Office Supplies	250	0	0	0	0	0.00	100.00%	new dept PY in Ath & Teens
100-1255-75625	Teen Publicity	130	0	175	0	134.62	175.00	100.00%	new dept PY in Ath & Teens
100-1255-75626	Teen Supplies	20,000.00	1,571.28	21,908.79	0	109.54	21,908.79	100.00%	new dept PY in Ath & Teens
100-1255-75627	Teen Website Expenses	500	72.77	466.89	0	93.38	466.89	100.00%	new dept PY in Ath & Teens
1255	Operating Expenses	26,050.00	1,589.21	28,234.22	0	108.38	28,234.22	100.00%	
Revenue Total		-62,000.00	25,889.61	-61,342.40	0	-98.94	-61,342.40	100.00%	new dept PY in Ath & Teens
Expense Total		135,730.00	12,672.47	141,469.65	0	104.23	141,469.65	100.00%	new dept PY in Ath & Teens
Grand Total		73,730.00	38,562.08	80,127.25	0	108.68	80,127.25	100.00%	

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Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1260	Revenue								
100-1260-46100	Preschool-Elementary	-20,000.00	5,051.00	-21,218.53	-31,161.85	106.09	9,943.32	-31.91%	lower enrollment
100-1260-46150	Preschool-Special Events	-14,500.00	1,149.00	-14,693.94	-14,475.75	101.34	-218.19	1.51%	
100-1260-46155	Preschool-Holiday Festival	-300	0	-335	-4,095.58	111.67	3,760.58	-91.82%	
100-1260-46160	Blues & Brews Special Event	0	-1,810.00	-40,473.27	0	0	-40,473.27	100.00%	moved from Ath & teens
100-1260-46200	Preschool-Tumbling	0	0	0	168	0	-168.00	-100.00%	
100-1260-46250	Preschool- Preschool Classes	-62,000.00	8,388.60	-64,635.70	-70,362.43	88.12	15,726.73	-22.35%	lower enrollment
100-1260-46260	Preschool- Priority Preschool	-305,000.00	4,832.00	-302,105.58	-326,609.85	99.05	24,504.27	-7.50%	lower enrollment
100-1260-46300	Priority Parent Revenue	0	14,332.83	-7,763.35	-10,904.18	0	3,140.83	-28.80%	offset by Parent exps below
	Revenue	-401,800.00	31,943.43	-441,226.57	-457,441.64	109.81	16,216.27	-3.54%	
	Expense								
1260	EXPENSE								
	PRESCHOOL YOUTH								
	Wages and Benefits								
100-1260-50001	PresSch-Salary General Manager	6,200.00	515	6,193.69	6,307.79	99.9	-114.10	-1.81%	
100-1260-50002	PresSch-Salary Office Staff	2,810.00	232.7	2,798.56	2,796.71	99.59	1.85	0.07%	
100-1260-50003	PresSch-Salary Accounting Staff	5,920.00	504.55	5,998.08	5,994.67	101.32	3.41	0.06%	
100-1260-50050	PresSch-Salary Supervisor	23,630.00	1,950.50	23,621.74	41,709.58	99.97	-18,087.84	-43.37%	lower % of Pam charged here due to job changes
100-1260-50100	PresSch-Salary Elementary Progr	1,500.00	0	869.42	3,022.20	57.96	-2,152.78	-71.23%	rev down 32%
100-1260-50150	PresSch-Salary Special Events	7,500.00	721.1	8,028.73	7,462.06	107.05	566.67	7.59%	
100-1260-50200	PresSch-Salary Gymnastics	0	0	0	102	0	-102.00	-100.00%	
100-1260-50250	Salaries Preschool	24,000.00	4,294.62	24,105.82	27,260.56	100.44	-3,154.74	-11.57%	Preschool rev down 22%
100-1260-50260	Salaries Priority Ps	122,000.00	6,666.44	114,185.28	129,768.79	93.99	-15,583.51	-12.01%	Priority Pres rev down \$ 25k
100-1260-50300	Employer FICA/Medicare	12,000.00	823	11,501.54	14,350.06	95.85	-2,848.52	-18.85%	follows payroll
100-1260-50350	PERS - Employer Share	24,800.00	1,859.44	23,533.86	30,754.31	96.67	-7,220.45	-23.48%	follows payroll
100-1260-50300	Kaiser - Employer Share	5,100.00	400.34	5,104.64	4,983.07	100.09	121.57	2.44%	
100-1260-50310	Delta Dental - Empr Share	1,620.00	127.06	1,612.90	3,425.12	98.24	-1,812.22	-52.91%	
100-1260-50320	Life & Lid Ins - Empr Shr	800	35.22	465.89	628.77	58.24	-162.89	-26.91%	
100-1260-50370	PARS District Share	1,300.00	91.04	1,048.61	1,564.35	80.66	-515.74	-32.97%	More Contract Instructors, less employees
100-1260-50400	Workers Compensation	4,000.00	206.7	2,846.49	3,468.73	71.16	-622.24	-17.94%	
100-1260-50450	Unemployment Insurance	1,980.00	0	4,140.00	0	209.09	4,140.00	100.00%	actual paid claims
	Wages and Benefits	244,960.00	18,227.71	236,055.24	283,598.77	96.36	-47,543.53	-16.76%	
	Operating Expenses								
100-1260-60350	Mileage	100	0	0	0	0	0.00	0.00%	
100-1260-60370	Staff Training	400	0	160	0	40	160.00	100.00%	
100-1260-70000	Professional Services	2,400.00	308.4	2,749.89	2,580.62	114.56	169.27	6.56%	
100-1260-70320	Insurance	2,690.00	242.2	2,906.40	3,399.00	108.04	-492.60	-14.49%	
100-1260-70335	Memberships	200	0	131.7	0	65.85	131.70	100.00%	
100-1260-70340	Administrative Fees	2,350.00	0	4,393.06	4,511.13	186.94	-118.07	-2.62%	
100-1260-70410	Use of Premise	24,000.00	2,000.00	24,000.00	8,000.00	100	16,000.00	200.00%	renting space from MIDUSD in 2012 year
100-1260-75100	Elementary Supplies	8,000.00	1,941.75	10,240.78	13,057.55	128.01	-2,816.77	-21.57%	rev down 32%
100-1260-75150	Special Event Supplies	11,000.00	87.68	11,267.46	9,274.32	102.34	1,993.14	21.38%	
100-1260-75155	Holiday Festival Supplies	230	0	224.4	4,117.64	97.57	-3,893.24	-94.55%	festival cancelled
100-1260-75160	Blues&Brews Special Event Exps	0	224.7	40,657.84	0	0	40,657.84	100.00%	moved from Ath & teens
100-1260-75200	Gymnastics Supplies	0	0	0	40	0	-40.00	-100.00%	
100-1260-75225	License Fees	120	0	0	472	0	-472.00	-100.00%	
100-1260-75250	Preschool Supplies	6,000.00	618.52	3,173.78	8,689.05	52.9	-5,515.27	-63.47%	Preschool classes down 22%
100-1260-75260	Priority Ps Supplies	7,000.00	537.6	7,012.21	11,562.70	100.17	-4,550.49	-39.35%	Priority Preschool rev down 7%
100-1260-75300	Priority Parent Expenses	0	68.08	7,763.35	10,904.18	0	-3,140.83	-28.80%	offset by Parent rev above
100-1260-75350	Postage	700	0	367.92	412.9	52.56	-44.98	-10.89%	
100-1260-75625	Publicity	800	0	720.33	852.11	90.04	-131.78	-15.47%	
	Operating Expenses	65,990.00	6,028.93	115,799.12	77,873.20	175.42	37,885.92	48.65%	
	Revenue Total	-401,800.00	31,943.43	-441,226.57	-457,441.64	-109.81	16,216.27	-3.54%	
	Expense Total	310,950.00	24,256.64	351,814.36	361,471.97	113.14	-9,657.61	-2.67%	
	Grand Total	-90,850.00	56,200.07	-89,411.01	-67	98.42	6,558.66	-6.83%	\$89k profit lower than \$96 generated PY

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Account Number 1270 Description Revenue CHILD CARE Revenue
 Budget 2012 Period Amt 2012 End Bal 2012 One Year Prior Actual 2014 % Expend/Collect 2012 \$ Change Prior Year % Change Prior Year

100-1270-47100	Child Care Revenue	-312,000.00	-30,382.01	-306,697.41	-296,742.97	98.3	-9,954.44	3.35%	
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Expense CHILD CARE Wages and Benefits

100-1270-50001	Child-Salary General Manager	3,700.00	309	3,716.21	3,784.71	100.44	-68.50	-1.81%	
100-1270-50002	Child-Salary Office Staff	1,690.00	139.61	1,679.13	1,678.02	99.36	1.11	0.07%	
100-1270-50003	Child-Salary Accounting Staff	3,610.00	302.73	3,598.87	3,596.86	99.69	2.01	0.06%	
100-1270-50100	Child Care Director	50,450.00	4,540.00	50,423.55	45,708.00	99.95	4,715.55	10.32%	Director became a Full-Time position
100-1270-50110	Childcare Staff Full-Time	32,000.00	1,950.50	31,873.32	31,188.25	99.6	675.07	2.16%	
100-1270-50120	Childcare Staff Part-Time	62,000.00	9,156.34	67,420.94	58,711.02	108.74	8,709.92	14.84%	Added one PT employee
100-1270-50190	Child-Custodial Part Time Staff	5,000.00	626.34	5,181.54	5,393.06	103.63	-211.52	-3.92%	
100-1270-55150	PEPS - Employer Share	8,100.00	642.27	8,126.16	7,840.13	100.32	286.03	3.65%	
100-1270-55200	Kaiser - Employer Share	11,250.00	756.61	11,168.18	10,431.85	99.4	-30.23	-0.18%	
100-1270-55310	Delta Dental - Empr Shr	2,700.00	173.85	2,191.37	1,825.29	81.16	366.08	20.06%	Benefitted Head Teacher position eliminated
100-1270-55320	Life & Lid Ins - Empr Shr	1,000.00	69.09	886.28	874.31	88.63	11.97	1.37%	Increase in annual renewal fees
100-1270-55370	PARS District Share	1,700.00	163.57	1,731.45	2,154.98	101.85	-423.53	-19.65%	
100-1270-55400	Workers Compensation	3,000.00	67.24	2,686.93	2,450.90	89.56	236.03	9.63%	
100-1270-55450	Unemployment Insurance	0	0	0	1,431.00	0	-1,431.00	-100.00%	
	Wages and Benefits	202,700.00	20,162.16	207,085.55	197,337.23	102.16	9,748.32	4.94%	

Operating Expenses

100-1270-60350	Mileage	200	38.97	38.97	0	19.49	38.97	100.00%	
100-1270-60370	Staff Training	200	0	110	61.89	55	48.11	77.73%	
100-1270-65365	Telephone	1,200.00	106.74	1,367.61	1,048.76	113.97	318.85	30.40%	Change in phone service
100-1270-65700	Combined Utilities	1,000.00	77	925	937	92.5	-12.00	-1.28%	
100-1270-70000	Professional Services	1,400.00	185.04	1,649.93	1,548.37	117.85	101.56	6.56%	
100-1270-73320	Insurance	1,620.00	145.32	1,743.84	2,039.40	107.64	-295.56	-14.49%	
100-1270-73335	Memberships	200	0	140	140	70	0.00	0.00%	
100-1270-73340	Administrative Fees	1,400.00	-1,000.00	1,635.83	2,706.68	116.85	-1,070.85	-39.56%	
100-1270-75225	License Fees	1,440.00	0	1,435.00	1,122.00	99.65	313.00	27.90%	Fire Marshall came twice this fiscal year
100-1270-75250	Kidstop Supplies	24,500.00	4,417.69	28,614.86	23,802.88	116.8	4,811.98	20.22%	Unexpected summer transportation (bus) fees
100-1270-75350	Postage	400	0	220.74	247.74	55.19	-27.00	-10.90%	
100-1270-75520	Site Prep	0	0	0	941.32	0	-941.32	-100.00%	
100-1270-75625	Kidstop Publicity	400	0	556.46	407.13	139.62	151.33	37.17%	
	Operating Expenses	33,960.00	3,970.76	38,440.24	35,003.17	113.19	3,437.07	9.82%	Extra \$200 spend on District Marketing

Revenue Total		-312,000.00	-30,382.01	-306,697.41	-296,742.97	-98.3	-9,954.44	3.35%	
Expense Total		236,660.00	24,132.92	245,525.79	232,340.40	103.75	13,185.39	5.68%	
Grand Total		-75,340.00	-6,249.09	-61,171.62	-64,402.57	81.19	3,230.95	-5.02%	\$61k profit shows a slight decline from \$64k gained in the py

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-48000	Aquatics- Classes	-23,000.00	3,684.79	-26,981.94	-24,425.33	117.23	-2,556.61	10.39%	Same as 1st, 2nd & 3rd quarter (increased water pool, addition of water walking, aqua zumba)
100-1280-48100	Aquatics-Water Exercise Class	-30,000.00	-3,033.00	-28,951.00	-30,405.80	95.17	1,554.80	-5.11%	water class attendance is down
100-1280-48200	Aquatics-Dolphin Swim Team	-55,000.00	40,015.38	-66,428.22	-63,070.24	102.6	6,642.02	-10.53%	2011 included crab feed funds donated by Dolphins club, no crab feed in 2012
100-1280-48300	Aquatics-Pool Rental	-17,000.00	3,228.45	-18,485.07	-19,281.11	103.74	806.04	-4.19%	decreased attendance after construction fencing went up, more competition with new Martinez pool
100-1280-48400	Aquatics-Recreational Swim	-31,500.00	-6,331.50	-29,843.92	-32,540.90	94.74	2,696.98	-8.29%	decreased enrollment this fall
100-1280-48500	Aquatics- Swim Instructions	-108,000.00	5,399.00	-110,276.10	-111,909.90	102.11	1,633.80	-1.46%	Same as 1st, 2nd & 3rd quarter (struggled in the fall with noon class/district until joint use agreement was settled at Thanksgiving). New time for noon class is harder on students, so enrollment is down
100-1280-48600	Aquatics- Family Swim Pass	-1,200.00	-880	-970	-1,440.00	80.83	370.00	-27.61%	Same as 1st, 2nd & 3rd quarter (decreased enrollment this fall)
100-1280-48700	Aquatics- Swim for Fitness	-24,500.00	-183.99	-23,651.19	-26,781.40	96.54	3,130.21	-11.69%	Same as 1st, 2nd & 3rd quarter (decreased enrollment this fall)
100-1280-48800	Aquatics-PH Swim Club	-7,500.00	0	-7,574.40	-15,020.00	100.99	7,445.60	-49.57%	Same as 1st, 2nd & 3rd quarter (addition of Dolphin clinics, increased training registration, increased comp stroke, increased pre-swim team)
100-1280-48900	Aquatics- Clinics	-35,000.00	554.8	-35,105.00	-32,336.72	100.3	-2,768.28	8.56%	Same as 1st, 2nd & 3rd quarter (decreased enrollment this fall)
	Revenue	-332,700.00	42,454.93	-338,146.84	-357,121.40	101.64	18,974.56	-5.31%	

Expense

AQUATICS

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
100-1280-50001	Aqua-Salary General Manager	8,700.00	721	8,671.15	8,830.82	96.67	-159.67	-1.81%	
100-1280-50002	Aqua-Salary Office Staff	3,920.00	3,917.96	3,917.96	3,915.36	99.95	2.60	0.07%	
100-1280-50003	Aqua-Salary Accounting Staff	8,400.00	786.38	8,397.30	8,392.53	99.97	4.77	0.06%	
100-1280-50100	Aquatics Supervisor	5,922.00	71,230.00	71,219.32	70,356.00	99.99	863.32	1.23%	
100-1280-50186	Aquatics Pool Maintenance	47,800.00	3,948.00	47,123.07	48,091.20	99	-968.13	-2.01%	
100-1280-50187	Salary Pool Quasi-Dial	3,500.00	621.5	3,330.25	3,976.11	93.15	-645.86	-16.24%	Same as 1st, 2nd & 3rd quarter (more new staff, at first step)
100-1280-50188	Salary Aquatics Co-Ord	50,840.00	9,385.00	55,953.20	50,820.00	110.06	5,133.20	10.10%	retroactive step increase
100-1280-50190	Salary Pool Maintenance	8,000.00	447.56	7,702.48	23,966.78	96.28	-16,264.32	-67.86%	Same as 1st, 2nd & 3rd quarter (minimal use of PT pool maintenance staff)
100-1280-50370	Salary Staff Training	8,600.00	2,980.67	7,972.76	7,834.90	92.71	137.86	1.76%	
100-1280-50481	Salary Water Exercise	14,700.00	1,456.00	13,722.00	11,834.00	93.35	1,888.00	15.95%	Using substitute instead of cancelling class during instructor vacation or illness
100-1280-50482	Salary Dolphins	29,000.00	8,634.00	29,604.50	32,665.02	102.08	-3,390.52	-10.25%	Same as 1st, 2nd & 3rd quarter (new head coach for 2011, new way of calculating salaries), no crab feed payments
100-1280-50483	Salary Pool Cashier	3,350.00	840.18	3,219.99	3,258.27	96.12	-38.31	-1.18%	
100-1280-50484	Salary Life Guard	47,000.00	10,959.60	47,983.33	48,986.67	102.09	-1,003.34	-2.05%	
100-1280-50485	Aqua-Salary Instructor	33,500.00	8,625.67	32,383.74	34,149.75	96.67	-1,766.01	-5.17%	Same as 1st, 2nd & 3rd quarter (adjusted instructor schedules to enrollment)
100-1280-50486	Salary Pool Manager	7,200.00	1,804.87	7,675.43	7,248.16	106.6	427.27	5.89%	additional session of weekend lessons in spring
100-1280-50488	Salary Pn Swim Club	3,430.00	0	3,430.00	5,324.18	100	-1,894.18	-35.58%	Same as 1st, 2nd & 3rd quarter (decreased coaches with decreased enrollment)
100-1280-50489	Aqua-Salary Clinics	12,500.00	0	11,303.08	10,885.33	90.42	417.75	3.84%	Same as 1st, 2nd & 3rd quarter (increased registration, new programs - water walking, aqua zumba)
100-1280-50490	Salary Aquatic Classes	22,000.00	4,638.59	25,224.22	19,338.66	114.66	5,885.56	30.43%	
100-1280-55150	Employer FICA/Medicare	17,800.00	2,032.64	18,135.28	18,218.51	103.57	-1,083.23	-5.93%	
100-1280-55250	PERKs- Employer Share	35,000.00	3,711.93	39,247.61	38,613.71	100.71	-3,366.10	-8.72%	
100-1280-55300	Kaiser - Employer Share	27,000.00	2,154.87	26,934.40	42,904.05	99.76	-15,969.65	-37.22%	Same as 1st, 2nd & 3rd quarter (one employee dropped coverage)
100-1280-55310	Delta Dental - Empr Share	5,500.00	466.39	5,361.39	5,361.39	99.75	125.01	2.33%	
100-1280-55320	Life & LTD Ins - Empr Shr	1,800.00	149.16	1,766.16	1,810.03	99.23	-43.87	-1.32%	
100-1280-55370	PARS District Share	5,000.00	713.99	4,840.42	6,839.50	99.81	-1,999.08	-29.23%	
100-1280-55400	Workers Compensation	9,000.00	1,494.07	9,034.46	9,357.02	100	-322.56	-3.45%	
	Wages and Benefits	484,270.00	72,265.86	490,288.46	524,498.95	101	-34,210.49	-6.52%	

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Account Number	Description	Budget	Period Amt	End Bal	One Year Prior Actual	% Expend/Collect	Prior Year	Prior Year	Comments
100-1280-60350	Mileage	900	126.48	649.03	1,787.24	72.11	-1,138.21	-63.69%	Same as 1st, 2nd & 3rd quarter (reduced PT maint. Hours)
100-1280-60370	Staff Training	1,700.00	0	1,670.77	1,291.10	98.28	379.67	29.41%	Same as 2nd quarter (GAMS registration Nor Cal Swim Shop Clinic - neither last year)
100-1280-65365	Telephone	3,500.00	454.75	3,631.50	3,300.83	103.76	330.67	10.02%	Pool alarm (did not have last year)
100-1280-65701	Electricity	14,500.00	3,663.31	15,829.23	13,519.17	109.17	2,310.06	17.09%	There are 3 charges for PG&E on 6/30/12 in this account, totaling \$3,663.31. Monthly charge is usually around \$1,500 Same as 2nd quarter (Pool open later in fall due to problems with MIDUSD/joint use agreement)
100-1280-65705	Gas	6,700.00	693.44	7,571.39	5,588.59	113.01	1,982.80	35.48%	
100-1280-70000	Professional Services	3,350.00	431.76	3,889.84	3,612.87	114.92	236.97	6.56%	
100-1280-73320	Insurance	3,720.00	339.08	4,068.96	4,758.48	109.38	-689.52	-14.49%	
100-1280-73335	Memberships	460	0	405.75	400	88.21	5.75	1.44%	
100-1280-73340	Administrative Fees	3,500.00	-1,500.00	4,650.28	6,315.58	132.87	-1,665.30	-26.37%	
100-1280-73410	Use of Premise	200	306	342	0	171	342.00	100.00%	Custodial overtime for spring Dolphins meals
100-1280-75350	Postage	900	0	515.09	578.06	57.23	-62.97	-10.89%	
100-1280-75380	Uniforms For Aquatics	1,800.00	-452	1,640.98	1,752.61	91.17	-111.63	-6.37%	better guestimating on quantity needed when ordering
100-1280-75515	Janitorial Supplies	2,500.00	366.6	2,487.79	2,427.72	99.51	60.07	2.47%	
100-1280-75525	Pool Chemicals Ph Park	20,000.00	4,500.84	25,326.58	24,508.70	126.63	817.88	3.34%	
100-1280-75526	Pool Chemicals For Cphs	0	0	0	646.08	0	-646.08	-100.00%	No longer used
100-1280-75527	Pool Chemicals Phcc	15,000.00	-1,739.50	12,125.61	17,982.61	80.84	-5,857.00	-32.57%	lower chemical costs due to pool chemical bids. MIDUSD reimbursing for their share of the costs
100-1280-75530	Pool Repairs & Supplies	20,000.00	1,293.89	24,000.89	27,562.18	120	-3,561.29	-12.92%	Same as 1st, 2nd & 3rd Quarter (more problems last year - roto rooler, repair lift gate on truck, Ed Center pump problems consulting). This year includes second lift for PHAP due to changes in ADA
100-1280-75535	Small Tools	1,500.00	69.43	1,244.94	1,414.27	83	-169.33	-11.97%	
100-1280-75620	Program Supplies	12,000.00	-1,986.24	12,831.83	12,865.16	106.93	-33.33	-0.26%	
100-1280-75625	Aquatics Publicity	1,500.00	478.19	1,488.96	1,696.98	99.26	-208.02	-12.26%	more electronic flyers, fewer printed, no Blue Book printing
	Operating Expenses	113,730.00	7,036.03	124,331.42	132,008.23	109.32	-7,676.81	-5.82%	
	Revenue Total	-332,700.00	42,454.93	-338,146.84	-357,121.40	-101.64	18,974.56	-5.31%	
	Expense Total	598,000.00	79,301.89	614,619.88	656,507.18	102.78	-41,887.30	-6.38%	
	Grand Total	265,300.00	121,756.82	276,473.04	299,385.78	104.21	-22,912.74	-7.65%	\$276k loss is a \$23k improvement over PY as expenses reduced almost \$42k

Comments 11

(18)

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1290	Revenue								
100-1290-46150	Revenue	0	0	0	-20	0	20	-100.00%	
	Communications-Special Events	0	0	0	-20	0	20	-100.00%	
	Expense								
	COMMUNICATIONS								
	Wages and Benefits								
100-1290-50001	Comm-Salary General Manager	4,950.00	412	4,954.94	5,046.15	100.1	-91.21	-1.81%	
100-1290-50002	Comm-Salary Office Staff	2,260.00	186.16	2,238.83	2,237.34	99.06	1.49	0.07%	Jessie working 20 hours effective Oct 2012
100-1290-50003	Comm-Salary Accounting Staff	4,760.00	403.61	4,798.01	4,795.57	100.8	2.44	0.05%	follows payroll increase
100-1290-50120	Communications Part Time	34,000.00	3,848.86	36,932.23	24,645.99	108.62	12,286.24	49.85%	follows payroll increase
100-1290-55150	Employer FICA/Medicare	2,150.00	221.59	1,999.80	1,363.77	93.01	636.03	46.64%	follows payroll increase
100-1290-55200	PERS - Employer Share	3,670.00	486.13	3,652.20	2,137.86	99.51	1,514.34	70.83%	follows payroll increase
100-1290-55300	Kaiser - Employer Share	5,400.00	812.69	5,413.96	2,049.34	100.26	3,364.62	164.18%	follows payroll increase
100-1290-55310	Delta Dental - Empr Share	660	93.91	654.89	311.81	99.23	343.08	110.03%	follows payroll increase
100-1290-55320	Life & Ltd Ins - Empr Shr	200	26.89	196.98	106.84	98.49	90.14	84.37%	follows payroll increase
100-1290-55370	PARS District Share	670	35.29	664.51	817.53	99.18	-153.02	-18.72%	
100-1290-55400	Workers Compensation	250	-9.5	273.72	234.47	109.49	39.25	16.74%	
	Wages and Benefits	59,170.00	6,517.63	61,780.07	43,746.67	104.41	18,033.4	41.22%	
	Operating Expenses								
100-1290-60350	Mileage	150	0	101.6	0	67.73	101.6	#DIV/0!	
100-1290-70000	Professional Services	1,900.00	246.72	2,199.91	2,064.50	115.78	135.41	6.56%	
100-1290-73320	Insurance	2,150.00	193.76	2,325.12	2,719.20	108.19	-394.08	-14.49%	
100-1290-73340	Administrative Fees	1,860.00	-1,213.64	2,300.80	3,608.90	123.7	-1,308.1	-36.25%	
100-1290-75350	Postage	500	0	294.33	330.32	58.87	-35.99	-10.90%	
100-1290-75500	Office Supplies	1,500.00	0	1,264.37	1,307.30	84.29	-42.93	-3.28%	
100-1290-75605	Awards	1,000.00	30	905.26	1,140.31	90.53	-235.05	-20.61%	
100-1290-75610	Major Events	500	0	435.42	0	87.08	435.42	100.00%	
100-1290-75612	Website	6,500.00	0	7,284.07	12,023.39	112.06	-4,739.32	-39.42%	now done in-house by Jessie
100-1290-75615	Communications Projects	29,000.00	384.73	28,355.72	14,909.94	97.78	13,445.78	90.18%	Hurd & Assoc now paid to produce Spotlight
100-1290-75624	Spotlight Brochure	58,500.00	0	58,719.17	51,237.38	100.37	7,481.79	14.60%	increased printing costs
100-1290-75625	District Publicity	12,000.00	950	9,778.71	13,196.96	81.49	-3,418.25	-25.90%	offset buy bond publicity increase
100-1290-75630	Bond Project Publicity	5,000.00	0	4,740.12	1,201.40	94.8	3,538.72	294.55%	offset by District publicity decrease
	Operating Expenses	120,560.00	591.57	118,704.60	103,739.60	98.46	14,965	14.43%	
	Revenue Total	0	0	0	-20	0	20	-100.00%	
	Expense Total	179,730.00	7,109.20	180,484.67	147,486.27	100.42	32,998.4	22.37%	\$33k increase in expenses, \$21k due to Spotlight changes
	Grand Total	179,730.00	7,109.20	180,484.67	147,466.27	100.42	33,018.4	22.39%	

Account Number	Description	Budget	2012 Period Amt	2012 End Bal	2012 One Year Prior Actu	2011 % Expend/Collec	2012 \$ Change	% Change	Comments
1300	Revenue								
100-1300-417200	L & L # 6 Assessment Incd	-649,000.00	-19,305.25	-651,161.50	0	100.33	-651,161.50	100.00%	PY in L&L
	Revenue	-649,000.00	-19,305.25	-651,161.50	0	100.33	-651,161.50	100.00%	

1300

Account Number	Description	Budget	2012 Period Amt	2012 End Bal	2012 One Year Prior Actu	2011 % Expend/Collec	2012 \$ Change	% Change	Comments
1300	Expense								
100-1300-50001	Wages and Benefits	12,390.00	1,030.01	12,387.40	6,307.79	99.98	6,079.61	96.38%	Includes payroll previously shown in L&L
100-1300-50002	Park-Salary General Staff	5,610.00	465.41	5,597.10	2,796.71	99.77	2,800.39	100.13%	Includes payroll previously shown in L&L
100-1300-50003	Park-Salary Office Staff	11,830.00	1,009.09	11,996.13	5,994.67	101.4	6,001.46	100.11%	Includes payroll previously shown in L&L
100-1300-50180	Park-Superintendent	78,000.00	7,818.88	89,003.62	90,720.00	114.11	-1,716.38	-1.89%	Includes payroll previously shown in L&L
100-1300-50185	Park Full Time Staff	409,000.00	39,311.02	424,664.07	0	103.83	424,664.07	100.00%	Includes payroll previously shown in L&L
100-1300-50190	Park Part Time Staff	80,200.00	-4,218.44	77,212.45	0	96.27	34,800.99	82.06%	Includes payroll previously shown in L&L
100-1300-55150	Employer FICA/Medicare	39,800.00	3,349.27	41,333.00	8,824.58	103.85	32,508.42	368.38%	Includes payroll previously shown in L&L
100-1300-55250	PERS - Employer Share	86,900.00	6,642.86	84,664.69	97.43	97.43	65,673.38	345.81%	Includes payroll previously shown in L&L
100-1300-55300	Kaiser - Employer Share	88,000.00	8,634.91	93,594.73	2,561.87	106.35	91,022.66	3552.99%	Includes payroll previously shown in L&L
100-1300-55310	Delta Dental - Empr Share	11,000.00	846.26	10,607.22	1,896.29	96.43	8,710.93	459.37%	Includes payroll previously shown in L&L
100-1300-55320	Life & Ltd Ins - Empr Shr	5,000.00	402.74	4,914.11	919.66	98.28	3,994.45	434.34%	Includes payroll previously shown in L&L
100-1300-55370	PARS District Share	2,200.00	350.81	2,784.79	2,110.92	126.58	673.87	31.92%	Includes payroll previously shown in L&L
100-1300-55400	Workers Compensation	33,000.00	2,375.77	32,107.07	32,924.79	97.29	-817.72	-2.48%	Includes payroll previously shown in L&L
100-1300-55450	Unemployment Insurance	10,000.00	0	9,491.10	13,470.00	94.91	-3,978.90	-29.54%	Includes payroll previously shown in L&L
	Wages and Benefits	872,930.00	68,018.59	900,347.48	229,930.05	103.14	670,417.43	291.57%	based on actual paid claims
	Operating Expenses	400	163.73	294.51	5	73.63	289.51	5790.20%	
100-1300-60350	Mileage	2,800.00	1,555.00	3,594.51	3,285.00	128.38	309.51	9.42%	
100-1300-60370	Staff Training	5,500.00	550.1	4,841.01	12.44	88.02	4,828.57	38814.87%	previously shown in L&L
100-1300-65365	Telephone	25,000.00	6,456.96	30,581.29	0	122.33	30,581.29	100.00%	previously shown in L&L
100-1300-65701	Electricity	4,000.00	148.66	2,934.08	0	73.35	2,934.08	100.00%	previously shown in L&L
100-1300-65705	Gas	82,000.00	18,839.29	88,868.09	11	108.38	2,498.97	2.85%	previously shown in L&L
100-1300-65710	Water	1,100.00	89.42	1,061.40	0	96.49	1,061.40	100.00%	previously shown in L&L
100-1300-65720	Disposal Fees	11,000.00	0	7,477.04	11,643.16	67.97	-4,166.12	-35.78%	
100-1300-66730	Sewer charges	4,800.00	616.82	5,499.78	2,580.64	114.58	2,919.14	113.12%	Includes portion previously shown in L&L
100-1300-70000	Professional Services	4,600.00	484.4	5,812.80	3,398.78	126.37	2,414.02	71.03%	
100-1300-73320	Insurance	1,100.00	0	910	555	82.73	355.00	63.96%	
100-1300-73335	Memberships	15,800.00	-2,500.00	17,384.10	4,511.12	109.9	12,852.98	284.92%	Includes portion previously shown in L&L
100-1300-73340	Administrative Fees	500	399.5	399.5	0	79.9	399.50	100.00%	previously shown in L&L
100-1300-73345	Assessment/feunds	30,800.00	5,805.75	28,596.60	30,523.12	92.65	-1,926.52	-6.31%	
100-1300-73750	Public Service Center Exp	1,100.00	0	764.09	412.88	69.46	351.21	85.06%	Includes portion previously shown in L&L
100-1300-75370	Postage	3,380.00	440.52	3,631.14	2,359.11	107.43	1,272.03	53.92%	
100-1300-75401	Safety Equipment	800	0	73.61	928.68	9.2	-855.07	-92.07%	
100-1300-75401	Rental Equipment	6,000.00	-1,737.78	3,601.98	5,958.01	60.03	-2,356.03	-39.54%	
100-1300-75501	Agricultural Supplies	14,500.00	1,595.88	9,543.41	79.97	79.97	2,052.47	21.51%	
100-1300-75505	Athletic Facility Maint	7,500.00	1,387.45	6,067.57	11,366.28	80.9	-5,298.71	-46.62%	
100-1300-75510	Park Equipment Maint	13,800.00	131.01	14,614.86	14,890.89	105.9	-276.23	-1.85%	
100-1300-75515	Janitorial Supplies	5,500.00	4,415.07	4,216.16	124.16	80.27	4,290.91	345.95%	previously shown in L&L
100-1300-75520	Irigation Repairs	15,000.00	928.88	12,713.69	2,163.53	84.76	10,550.16	487.64%	Includes portion previously shown in L&L
100-1300-75535	Park Facility Maintenance	5,500.00	0	2,770.77	5,895.23	50.38	-3,124.46	-53.00%	
100-1300-75540	Small Tools	1,000.00	0	28,532.56	25.89	0	-25.89	-100.00%	
100-1300-75545	Structure Repairs	27,000.00	6,093.32	28,532.56	5,207.53	105.68	23,325.03	447.91%	Includes portion previously shown in L&L
100-1300-75550	Vehicle Maintenance	4,000.00	0	1,875.00	0	46.88	1,875.00	100.00%	
100-1300-75570	Contracted Park Maintan	10,000.00	520	10,318.94	26,905.77	103.19	-16,586.83	-61.65%	
100-1300-75740	Major Maintenance Proj	1,000.00	0	-324.95	938.4	-32.46	-1,262.99	-134.59%	
100-1300-76000	Park miscellaneous	0	194.85	194.85	41.77	0	153.08	366.48%	
100-1300-76500	Park Vandalism Expense	1,000.00	0	282.07	362.53	28.21	-80.46	-22.19%	
	Operating Expenses	306,480.00	40,607.88	299,361.99	230,007.44	97.88	69,354.55	30.15%	
	Revenue Total	-649,000.00	-19,305.25	-651,161.50	0	-100.33	-651,161.50	100.00%	
	Expense Total	1,179,410.00	108,626.47	1,199,709.47	459,937.49	101.72	739,771.98	160.84%	
	Grand Total	\$30,410.00	89,321.22	548,547.97	459,937.49	103.42	88,610.48	19.27%	Overall combined results of Parks & L&L from PY is a loss Overall \$70k increase in loss in 2012 year.

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Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1400	DEBT SERVICE								
	Operating Expenses								
100-1400-95807	Interest	146,900.00	0	133,611.25	139,781.17	90.95	-6,169.92	-4.41%	
	Operating Expenses	146,900.00	0	133,611.25	139,781.17	90.95	-6,169.92	-4.41%	
	Debt Service								
100-1400-95801	Community Cnt Principal	25,000.00	0	85,000.00	0	340	85,000.00	100.00%	offset by \$80k reduction in 1999 COP
100-1400-95802	Municipal Finance Funding	0	0	0	30,711.09	0	-30,711.09	-100.00%	paid off in FY
100-1400-95806	CSDA Lease Finance COP 1999	79,300.00	0	0	80,000.00	0	-80,000.00	-100.00%	offset by \$85k increase in CC
100-1400-95809	Mdusd	25,000.00	25,000.00	25,000.00	0	100	25,000.00	100.00%	This is now Paid Off
	Debt Service	129,300.00	25,000.00	110,000.00	110,711.09	85.07	-711.09	-0.64%	
	Expense Total	276,200.00	25,000.00	243,611.25	250,492.26	88.2	-6,881.01	-2.75%	
	Grand Total	276,200.00	25,000.00	243,611.25	250,492.26	88.2	-6,881.01	-2.75%	

Capital Expenditures

Period 12 - 12
Fiscal Year 2012 - 2012

(21)

Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1500	Capital Outlay								
100-1500-80104	Pleasant Hill Park	150,000.00	1,118.28	101,465.57	31,454.06	67.64	70,011.51	222.58%	Non-bond covered Bocce Ct expenses offset in Project Funding
100-1500-80141	Winslow Center	34,500.00	0	35,206.20	14,129.01	102.05	21,077.19	149.18%	structural repairs, water proofing and canopy removal
100-1500-80160	Sherman Acres Pocket Park	0	0	0	57,678.48	0	-57,678.48	-100.00%	
100-1500-80230	Rodgers Ranch	2,800.00	-2,581.44	0	0	0	0.00	0.00%	
100-1500-80313	Community Center	2,300.00	2,628.39	5,355.99	44,588.38	232.87	-39,232.39	-87.99%	PY shoring expenses
100-1500-80330	Teen Center	8,850.00	3,418.87	13,259.70	5,799.50	149.83	7,460.20	128.64%	Non-bond covered design and telecommunication expenses
100-1500-80344	Senior Center	19,500.00	2,852.21	25,385.01	13,449.98	130.18	11,935.03	88.74%	Non-bond covered design and telecommunication expenses
100-1500-80841	Administrative Office	0	-306.05	0	0	0	0.00	0.00%	
100-1500-80843	Community Center	0	-1,494.00	0	0	0	0.00	0.00%	\$5643 expected reimbursement from PG&E for more efficient pump replacement
100-1500-80844	Pools	9,400.00	0	12,467.77	12,804.40	132.64	-336.63	-2.63%	
100-1500-80847	Parks	6,500.00	-358	0	70,530.21	0	-70,530.21	-100.00%	
100-1500-80850	Network Computer Systems	0	0	0	35,030.49	0	-35,030.49	-100.00%	
100-1500-81000	Measure E- Senior Center	0	-269.5	0	0	0	0.00	0.00%	
100-1500-81050	Capital Project Funding	59,000.00	0	59,000.00	0	100	59,000.00	100.00%	contribution to the Cap Projects fund
	Capital Outlay	292,850.00	5,008.76	252,140.24	285,464.51	85.1	-33,324.27	-11.67%	
Expense Total		292,850.00	5,008.76	252,140.24	285,464.51	86.1	-33,324.27	-11.67%	
Grand Total		292,850.00	5,008.76	252,140.24	285,464.51	86.1	-33,324.27	-11.67%	

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Account Number	Description	2012 Budget	2012 Period Amt	2012 End Bal	2011 One Year Prior Actual	2012 % Expend/Collect	\$ Change Prior Year	% Change Prior Year	Comments
1750	Revenue								
175-1750-42500	MeaseBond Fund Interest Earned	0	-12,807.04	-58,897.99	-93,088.83	0	34,190.84	-36.73%	
	Revenue	0	-12,807.04	-58,897.99	-93,088.83	0	34,190.84	-36.73%	
	Capital Outlay								
175-0000-81000	Mease E Senior Center	0	522,722.69	5,918,127.64	923,516.46	0	4,994,611.18	540.83%	
175-0000-81010	Meas E Teen Center	0	119,837.03	2,695,109.40	347,946.04	0	2,347,163.36	674.58%	
175-0000-81020	Meas E Community Center	0	48,962.24	1,259,677.04	317,482.97	0	942,194.07	296.77%	
175-0000-81030	Meas E Pleasant Oaks Park	0	493.16	52,742.81	8,002.68	0	44,740.13	559.06%	
	Capital Outlay	0	692,015.12	9,925,656.89	1,596,948.15	0	8,328,708.74	521.54%	
Revenue Total		0	-12,807.04	-58,897.99	-93,088.83	0	34,190.84	-36.73%	
Expense Total		0	692,015.12	9,925,656.89	1,596,948.15	0	8,328,708.74	521.54%	
Grand Total		0	679,208.08	9,866,758.90	1,503,859.32	0	8,362,899.58	556.10%	

General Ledger

Balance Sheet



Pleasant Hill Recreation & Park District

People, Parks & Programs Since 1951

User: markb

Printed: 08/28/2012 - 3:44 P

Period Ending 12

Fiscal Period 12, 2012

Description	Amount
GENERAL FUND	
Assets	
Cash in County	(1,661,479.48)
Cash in County-Debt Serv	215,189.18
Payroll Checking US Bank	150,710.02
US Bank Special Events Checkin	379.99
Gen Checking US Bank - checks	57,367.77
LAIF-Cash Investments	915,629.00
Accounts Receivable	289,506.40
Active Charges Receivable	74,456.56
Due From CCC Taxes	23,599.49
Prepaid Expenses	6,611.38
Due From Other Funds	906,746.12
Due to Other Funds	(22,167.43)
Due to/from Capital Proj	(739.79)
AMOUNT TO BE PROVIDED LT DEBT	2,746,661.65
Total Assets	3,702,470.86
Liabilities	
Accounts Payable	337,351.21
Cal Card Payable	7,711.53
Unearned Revenue	385,024.89
CC/WC Security Deposits	849.00
Pool Rental Security Deposit	4,652.00
Security Deposit -Parks	7,532.00
Unearned Rev-CCC Taxes	23,599.49
Unearned Reg on Account	778.70
Accrued Payroll	33,144.79
FIT Payable	(10.00)
FICA Payable	0.01
SIT Payable	(670.38)
PERS Payable	(75.46)
Kaiser Payable	(25,131.78)
Delta Dental	(3,159.82)
Guarantee Mutual Ins.	(1,428.80)
Aflac	(49.90)
American Fidelity Assuran	(44.44)
1998 COP LOAN LIABILITY	1,275,000.00
2000 COP LOAN LIABILITY	1,030,000.00
WEST AMERICA LOAN	47.65
Meas E Bond Premium	417,000.00
ACCRUED INTEREST -LOANS	24,614.00
Total Liabilities	3,516,734.69
Fund-Balance	185,736.17

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Description

Amount

Unrestricted Fund Balance	(138,332.88)
Reserve for Debt Service	261,221.00
Reserve for Prepaid Exp	6,611.38
	<hr/>
Total Fund-Balance	129,499.50
	<hr/> <hr/>
Retained Earnings:	56,236.67
	<hr/> <hr/>
Total Fund Balance and Retained Earnings:	185,736.17
	<hr/> <hr/>
Total Liabilities, Fund-Balance and Retained Earnings:	3,702,470.86
	<hr/> <hr/>

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General Ledger
Balance Sheet



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

User: markb
Printed: 10/02/2012 - 1:11 P
Period Ending 12
Fiscal Period 12, 2012

Description	Amount
L & L #6	
Assets	
L&L#6-Cash in County	706,475.68
L&L#6-Due From Other Funds	(649,353.39)
Due to Other Funds	(144.26)
Total Assets	56,978.03
Fund-Balance	
L&L#6-Unrestricted Fund Balanc	56,977.83
Total Fund-Balance	56,977.83
Retained Earnings:	0.20
Total Fund Balance and Retained Earnings:	56,978.03
Total Liabilities, Fund-Balance and Retained Earnings:	56,978.03

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General Ledger
Balance Sheet



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

User: markb
Printed: 10/02/2012 - 1:12 P
Period Ending 12
Fiscal Period 12, 2012

Description	Amount
MeasE Bond Fund	
Assets	
MeasE Bond Fund Cash in Bank	17,114,719.99
MeasE Bond Fund Due To/From	(138,578.57)
Amount To Be Provided	19,577,317.90
Other Assets- Bond Issuance Co	846,409.00
Accum Amortization Bond Costs	(11,264.90)
Total Assets	37,388,603.42
Liabilities	
Bond Interfund Transfers due	687,681.21
Meas E Bond Liability	28,000,000.00
MeasE Bond Premium	508,462.00
Total Liabilities	29,196,143.21
Fund-Balance	
Meas E Bond Fund Balance	18,059,219.11
Total Fund-Balance	18,059,219.11
Retained Earnings:	(9,866,758.90)
Total Fund Balance and Retained Earnings:	8,192,460.21
Total Liabilities, Fund-Balance and Retained Earnings:	37,388,603.42

(27)

(28)

senior funds are
not reflected on
District Financials

Measure E
Bond Proceeds

	BALANCE	General Fund LAIF	PARKLAND	CAPITAL PROJ	RESERVE	ARTS	SENIORS	BUILDING FUND	COMPUTER RES	Bond Proceeds
Balance as of Jun 30, 2011	\$1,305,873.39	\$912,198.39	\$81,869.36	\$49,559.91	\$86,694.18	\$11,014.67	\$140,883.99	\$7,219.19	\$16,433.69	\$16,276,729.08
Bond transfer Jul 2011										-\$150,000.00
Bond transfer Aug 2011										-67,729.08
Bond transfer Sep 2011										-1,000,000.00
Bond transfer Oct 2011 (posted 9/30/11)										-1,000,000.00
Interest earned Quarter ending 9/30/11	1252.04	874.59	78.49	47.52	83.12	10.56	135.08	6.92	15.76	17,018.39
10/1/2011 subtotal	\$1,307,125.43	\$913,072.99	\$81,947.86	\$49,607.42	\$86,777.30	\$11,025.24	\$141,019.07	\$7,226.11	\$16,449.45	\$16,076,018.39
bond transfer 11/02/11										-1,000,000.00
deposit	59000			59000.00						-850,000.00
bond transfer 12/05/11										-1,300,000.00
bond transfer 01/03/2012										14,514.99
Interest 12/31/2011	1266	884.35	79.37	48.05	84.05	10.68	136.58	7.00	15.93	12,940,533.38
01/01/12 subtotal	\$1,367,391.43	\$913,957.33	\$82,027.23	\$108,655.47	\$86,861.35	\$11,035.91	\$141,155.65	\$7,233.11	\$16,465.38	-1,000,000.00
bond transfer 2/5/12										-750,000.00
bond transfer 3/05/12										
ACCOUNT BALANCE Mar 31, 2012	\$1,367,391.43	\$913,957.33	\$82,027.23	\$108,655.47	\$86,861.35	\$11,035.91	\$141,155.65	\$7,233.11	\$16,465.38	\$11,190,533.38
Interest 3/31/12	1285.34	859.11	77.11	102.14	81.65	10.37	132.69	6.80	15.48	11,379.57
03/31/12 subtotal	\$1,368,676.77	\$914,816.45	\$82,104.33	\$108,757.61	\$86,943.00	\$11,046.29	\$141,288.33	\$7,239.91	\$16,480.86	11,201,912.95
Bond sale series B										-1000000
Bond payment-May										-600,000.00
Bond Draw Jun										-500,000.00
Interest 6/30/12	1,215.69	812.56	72.93	96.60	77.22	9.81	125.50	6.43	14.64	12,807.04
	1,369,892.46	915,629.01	82,177.26	108,854.21	87,020.22	11,056.10	141,413.83	7,246.34	16,495.50	17,114,719.99
		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	400-4000-42500	600-6000-42500	500-5000-42500	700-7000-42500	800-8000-42500	175-1750-42500	
				Interest earned qtr ending 05/30/12 = approx .355%						

PARS Tracking FYE June 30, 2012

	Balance	Earnings
Beg Bal 7/1/11	233105.2	-2418.19
8/1/2011	233052.7	-9126.61
9/1/2011	216716.5	-12271.2
10/1/2011	233357.5	15270.21
11/1/2011	232724.5	-2170.22
12/1/2011	236389.8	809.88
1/31/2012	244919.2	9342.97
2/29/2012	253141.2	6701.9
3/31/2012	256587.2	3219.32
4/30/2012	260206.5	245.97
5/30/2012	253240.8	-9679.95
6/30/2012	255224.5	4632.6

	2908666	
Avg Balance	242388.8	4556.72

Return %
 1.880% YTD return
 1.880% Annualized Return

v

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PARS/CRDEB

FOR THE YEAR ENDING JUN 30,2012

	Balance	Earnings
Beg Bal 7/1/11	337302.5	532.13
8/1/2011	330845.2	-4818.03
9/1/2011	321892.7	-8135.45
10/1/2011	329993.1	8997.15
11/1/2011	324168.2	-2336.75
12/1/2011	325954.5	2326.56
1/31/2012	332698.6	7400.09
2/29/2012	335670.8	3593.38
3/31/2012	323416.6	1107.39
4/30/2012	308636.9	1904.66
5/30/2012	304954.9	-3089.74
6/30/2012	306846.4	2399.72

	0	
	0	
Avg Balance	431375.6	9881.11

Return %
2.291% YTD return
2.291% Annualized Return

(30)