



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #4 – December 19, 2012 Board Meeting

Update on Fundraising

Attached to your packet is updated fundraising summary, which the good news is, we are continually adding money to the Capital Campaign. As of December 6, we are now at \$679,974. Also, attached to your packet are expenses as we continue to update these according to the final bid results, acquisitions and consultant costs.

Mark Blair has attached information requested by the Board concerning the Pleasant Hill Community Foundation.

Dec 5, 2012

To: Bob Berggren

From: Mark Blair

RE: Fundraising procedures & capital campaign balances on hand

We began receiving donations from the capital campaign on Aug 18, 2011. Since that time we have received 303 separate cash, check or credit card donations. In addition, we have received 4 in-kind donations (2-PC's, a ping pong table and various pieces of furniture for the TC). Each donation is recorded by myself on an excel schedule listing the donor information, amount received and site earmarked (if any).

Once the information is recorded a copy of the running donation schedule is sent to Kendra & Katrina (for information purposes), to Sheila (who prepares and mails thank you/receipt letters) and to Suzanne Salter, the PHCF Treasurer.

Approximately once a week Suzanne will stop by the DO and pick up the funds collected to deposit in a Foundation account. Through Nov 2012 we have collected \$255,726 that has been picked up by the PHCF. Also, we have received one distribution from the Foundation of \$89,000 in Jul 2012. The net amount I show being held by the Foundation is \$166,726 (\$255,726-\$89,000) that was collected at the District level.

Some funds are received directly by the Foundation. The last update I received from Suzanne (as of Sep 2012) showed these to total \$20,734. In addition the funds held by the Foundation have earned some return in the approximate 16 months of the capital campaign.

The funds held by the PHCF should be \$187,460 (\$166,726 +\$20,734) plus any additional collections made directly by the Foundation and any earnings on the funds held.

Per Suzanne (see attached) the funds on deposit at the PHCF as of Nov 30, 2012 total \$200,173.

Mark Blair

Subject: FW: Copy of Gifts Received Chart 6-22-11.xls

From: Suzanne Salter [<mailto:seabear2@msn.com>]
Sent: Monday, December 03, 2012 3:55 PM
To: Suzanne Salter; Mark Blair
Subject: RE: Copy of Gifts Received Chart 6-22-11.xls

Hi Mark,

Is this the information you wanted?

Suzanne

From: seabear2@msn.com
To: mblair@pleasanthillrec.com
Subject: RE: Copy of Gifts Received Chart 6-22-11.xls
Date: Sat, 17 Nov 2012 16:52:03 -0800

Hi Mark,

The balances reconciled as of 10-31-12 plus November deposits are:

Teen Tiles	\$ 2,571.95	\$ 125.00 =	\$ 2,696.95
SC	60,165.00	1,500.00 =	61,665.00
TC	24,000.00	=	24,000.00
CC	34,530.00	5,000.00 =	39,530.00
SC - Bricks	35,095.00	=	35,095.00
General	36,523.48	662.47 =	37,185.95
Total	192,885.43	7,287.47 =	200,172.90

There are some PayPal Teen Tiles included. I can come by with my binder on Monday or Tuesday if you like.

Suzanne

**PHCF BALANCE SHEET
SEPTEMBER 30, 2012**

ASSETS

112	Cash - Checking		\$	138,343.24
115	Cash – Money Market			107,651.06
118	PayPal			304.45
121	EBCF – PHCF Cap Preserv Fund			4,014.62
122	EBCF – PHCF Growth Fund			112,153.72
125	A/R – PG&E			1,700.00

Donor Advised

132	Friends Abroad	\$	-0-	
134	PH Historical Society		9,076.40	
135	Block Harris Educ Fund		1,736.19	
136	PH Lions		52,378.27	
140	PH Senior Center		44,133.78	
141	Holmes Family Empl Award		17,515.70	
142	Winslow Center		17,096.04	
143	Mary Walters Memorial Fund		2,855.30	
144	Ludell Deutscher Fund		<u>40,870.30</u>	185,661.98
160	CCCC Golf Classic deposit			<u>-0-</u>

TOTAL ASSETS

\$ 549,829.07

LIABILITIES

Accounts Payable – Current/Restricted

220	Library Fund	\$	673.07	
222	Tennis Court Fund		6,229.02	
230	Friends Abroad		-0-	
231	P G & E Fund		1,691.79	
242	Winslow Stock Trsfr		4,000.00	
283	PH R&P – Teen Tiles		929.45	
284	PH R&P – Blues & Brews		-0-	
285	PH R & P – Senior Center		58,565.00	
286	PH R & P – Teen Center		19,000.00	
287	PH R & P – Community Ctr		26,430.00	
288	PH R & P – General		36,523.48	
289	PH R & P – Sr. Ctr. Bricks		<u>34,295.00</u>	\$ 188,336.81

Accounts Payable – Long Term/Restricted

330	Donor Advised	\$	178,650.90	
330.77	Investment Activity		7,582.99	
330.78	Administrative Fee		- 571.91	185,661.98
360	Endowed – PHCF		142,144.05	
360.66	Investment Activity		4,589.09	
36.67	Administrative Fee		- 353.05	146,380.09
362	Fund Appeal		2,892.20	
363	Senior Summit		9,806.93	
370	Golf Classic profit		2,256.40	<u>346,997.60</u>

TOTAL LIABILITIES

\$ 535,334.41

EQUITY

380	EBCF/PHCF Unrestricted		-	2,380.65
390	Retained Earnings – Unrestricted			8,720.06

NET INCOME

\$ 8,155.25

TOTAL LIABILITIES & EQUITY

\$ 549,829.07

PLEASANT HILL COMMUNITY FOUNDATION
 INCOME STATEMENT
 JULY 1, 2012 TO SEPTEMBER 30, 2012

INCOME	INCOME	EXPENSES	NET
462 Interest – Checking & Savings	77.59		77.59
416 Fund Appeal	1,880.00		
541 Fund Appeal Expenses		16.20	
540 Catalyst Expense		892.29	
Fund Appeal Grants			971.51
466 EBCF/PHCF Capital Preservation			
476 EBCF/PHCF Growth/Endowed			
480 Anniversary Party	1,897.18		
580 Anniversary Party Expense		463.49	1,433.69
RESTRICTED			
481 Golf Classic	6,097.00		6,097.00
511 Grants			
581 Golf Classic – Misc Expense			
TOTAL INCOME	\$ 9,951.77		
GENERAL EXPENSES			
526 EBCF/PHCF Admin Fee			
531 Membership – Chamber		175.00	- 175.00
532 Miscellaneous		54.54	- 54.54
536 P. O. Box – keys		<u>195.00</u>	- 195.00
TOTAL EXPENSES		1,796.52	
NET INCOME			\$ <u>8,155.25</u>

sjs 11-8-2012

**PHCF SEPTEMBER 2012
Change in Financial Position**

Increase in Cash

416	Fund Appeal	100.00
480	Anniversary Party	1,227.00
481	Golf Classic	4,897.00
220	Library Fund	25.00
222	Tennis Court Fund	90.00
283	PH R&P - Teen Tiles	390.00
285	PH R&P – Senior Center	6,882.50
286	PH R&P – Teen Center	1,300.00
287	PH R&P – Community Ctr	300.00
288	PH R&P – General	4,510.00
289	PH R&P – Bricks	2,645.00
462	Citibank Interest	<u>23.21</u>
	Total Increase	\$ <u>22,389.71</u>

Decrease in Cash

222	Tennis Court Fund	6,250.00
230	Friends Abroad	1,319.88
284	Blues & Brews	1,350.00
580	Anniversary Party Expense	<u>463.49</u>
		<u>9,383.37</u>
	NET INCREASE IN CASH	\$ <u>13,006.34</u>



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #5 – December 19, 2012 Board Meeting

Updates on Bond Projects

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

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



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #8 – December 19, 2012 Board Meeting

Consent Calendar (ACTION)

- a. To Approve Bills to be Paid**
- b. To Approve Minutes of October 24, 2012**

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
17717	12/19/2012	AbeyArn	Abey-Arnold Associates	25,096.00	000000
17718	12/19/2012	AcmHom	Acme Home Elevator	147.22	000000
17719	12/19/2012	Alliance	Alliance Welding	9.90	000000
17720	12/19/2012	AllWast	Allied Waste Services #210	446.40	000000
17721	12/19/2012	AmerExp	American Express	1,336.48	000000
17722	12/19/2012	AmFidAs	American Fidelity Assurance	169.28	000000
17723	12/19/2012	ATT3	ATT CALNET 2	724.26	000000
17724	12/19/2012	ATTYel	AT&T Yellow Pages	26.40	000000
17725	12/19/2012	BankSac	Bank Of Sacramento Escrow Dept	20,647.19	000000
17726	12/19/2012	BayAlar	Bay Alarm Company	16,737.52	000000
17727	12/19/2012	BillAce	Bill's Ace Hardware	226.38	000000
17728	12/19/2012	BNY Admi	BNY Admin Fee	1,060.00	000000
17729	12/19/2012	BnyWest	BNY Western Trust Company	96,607.50	000000
17730	12/19/2012	CaliBan	California Bank of Commerce	8,282.34	000000
17731	12/19/2012	CaseyPri	Casey Printing	9,047.81	000000
17732	12/19/2012	Cashand	Cash and Carry Warehouse	3,234.05	000000
17733	12/19/2012	CaSt	California State Disbursement	297.00	000000
17734	12/19/2012	Cleansou	Cleansource	1,465.00	000000
17735	12/19/2012	Cole	Cole Supply Co., Inc.	14.64	000000
17736	12/19/2012	CommPool	Commercial Pool Systems, Inc.	897.93	000000
17737	12/19/2012	Cresco	Cresco Equipment Rentals	509.80	000000
17738	12/19/2012	CSDA	C S D A	4,925.00	000000
17739	12/19/2012	DelDen	PBIA	4,200.84	000000
17740	12/19/2012	Denelect	Denalect Alarm Company	92.00	000000
17741	12/19/2012	DepJus3	Department Of Justice	32.00	000000
17742	12/19/2012	DLFalk	DL Falk	157,364.46	000000
17743	12/19/2012	Eames	Eames Hardware & Supply	465.13	000000
17744	12/19/2012	EBMUD	East Bay Mud	547.12	000000
17745	12/19/2012	Elavon	Elavon	306.52	000000
17746	12/19/2012	Ewing	Ewing Irrigation	224.25	000000
17747	12/19/2012	FranTx	Franchise Tax Board	90.00	000000
17748	12/19/2012	Furber	Furber Saw, Inc.	253.44	000000
17749	12/19/2012	GNU	GNU Group	700.00	000000
17750	12/19/2012	Grainger	Grainger	13.66	000000
17751	12/19/2012	Hillcres	Hillcrest Congregational Churc	300.00	000000
17752	12/19/2012	Javis,Fa	Javis Fay Doporto & Gibson LLP	283.07	000000
17753	12/19/2012	KaisFou	File #73029 Kaiser Foundation Health Plan	33,547.59	000000
17754	12/19/2012	LawsJod	Jody Lawson	366.00	000000
17755	12/19/2012	LeadingE	Leading Edge Pest Management	250.00	000000
17756	12/19/2012	Legal S	Legal Shield	79.75	000000
17757	12/19/2012	MacJam	James MacCabe	825.00	000000
17758	12/19/2012	MaltJoh	John Maltester	75.00	000000
17759	12/19/2012	Matrisc	Matriscope Engineering Labs	2,700.00	000000
17760	12/19/2012	McFadden	McFadden Construction	172,930.51	000000
17761	12/19/2012	McInerne	McInerney & Dillon	5,784.00	000000
17762	12/19/2012	MobiMod	Mobile Modular Mngmnt Corp	303.10	000000
17763	12/19/2012	MorrBre	Brent Morrison	225.00	000000
17764	12/19/2012	MurdDeb	Debbie Murdock	937.30	000000
17765	12/19/2012	Pacheco	Pacheco Community Center	300.00	000000
17766	12/19/2012	PERS	PERS	14,437.53	000000
17767	12/19/2012	PG&E	Pacific Gas & Electric Co	1,828.88	000000
17768	12/19/2012	PhCit	Pleasant Hill, City of	6,698.19	000000
17769	12/19/2012	PhSen	Pleasant Hill Seniors Club	409.86	000000
17770	12/19/2012	PleaHill	Pleasant Hill Rec & Park Distr	101,571.23	000000
17771	12/19/2012	Pruden	Prudential Municipal Pool/	1,298.30	000000
17772	12/19/2012	PurcRh	PRA Group	1,640.00	000000

<u>Check</u>	<u>Date</u>	<u>Vendor No</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Voucher</u>
17773	12/19/2012	R-Comput	R-Computer	1,509.01	000000
17774	12/19/2012	RJRic	R.J.Ricciardi, Inc	2,710.00	000000
17775	12/19/2012	SafeCom	Safety Compliance Management	795.00	000000
17776	12/19/2012	SandSaf	Sanderson Safety Supply Co	63.60	000000
17777	12/19/2012	SiePac	Sierra Pacific Tours	4,095.00	000000
17778	12/19/2012	Spanish	Spanish 4 Children	302.40	000000
17779	12/19/2012	TeeCom	TEECOM Design Group	834.54	000000
17780	12/19/2012	UPS Stor	UPS Store # 3769	11.37	000000
17781	12/19/2012	USBank	U.S. Bank	1,383.90	000000
17782	12/19/2012	VSP	PBIA	59.55	000000
17783	12/19/2012	Xerox	Xerox Corporation	740.30	000000

CHECK TOTAL: \$715,492.50



Board of Directors Meeting Minutes October 24, 2012 DRAFT

The October 24, 2012 Board Meeting of the Pleasant Hill Recreation & Park District Board of Directors was called to order by Board Chair Donaghu at 6:10 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, Shepard, Glover, Sterrett

STAFF PRESENT: Berggren, Lischeske, Spatz, Luke, Hunn, Miller, Young, Riley, Pitcher

PUBLIC COMMENT

No public comment.

REPORT BY THE BOND OVERSIGHT COMMITTEE FOR JUNE 30, 2012

Norm Vanhole presented to the Board the June 30, 2012 Semi-Annual report of the Citizens Bond Oversight Committee. Vanhole reported that as of the end of the reporting period, the contract for both the Teen Center and the Senior Center is approximately 74% complete in terms of dollars spent including change orders. He said that the Senior Center is approximately 70% complete and the Teen Center is approximately 84% complete in terms of dollars spent.

Vanhole reported that all payments for the current period were deemed acceptable Measure E funds. It was asked by the Board that the Bond Oversight Committee Report show the break down between the Measure E money and the WW Fund money. Blair explained that at this time there would not be a way to distinguish between Measure E and WW money. Bonato felt a letter from the Board with an explanation clarifying the budget amounts would be valuable for the public. The Board agreed with Bonato's recommendation and will be drafting a response letter to the Bond Oversight Committee.

The Board thanked Vanhole for attending the meeting and giving the Board such a detailed report.

TO CONSIDER RESOLUTION 2012-10-24A WITH MUNICIPAL FINANCE CORPORATION FOR FINANCING \$300,000 FOR THE ACQUISITION OF FURNISHINGS AND EQUIPMENT FOR BOND PROJECTS (ACTION)

This item was on the October 10, 2012 Board Meeting agenda and tabled until this meeting. The General Manager is recommending the \$300,000 loan with the Municipal Finance Corporation with a payback period of 7 years. The General Manager reviewed the payment schedule with the Board. Donaghu stated that there seemed to be a slight penalty for an early pay off to the loan. Accounting Supervisor Mark Blair explained that in the event of an early pay off the District would be penalized on a portion of the interest but not all of it. Bonato asked if this would be negotiable. Blair said he could ask the finance corporation, but that he doubted it. Glover said that the District would be entering the loan agreement knowing that we will be into it for a 7 year period. Donaghu does not see any incentive for paying it off in less than 5 years. Bonato asked if staff would look into a lower prepayment penalty.

Blair agreed to request a lower or no prepayment penalty. Glover is supportive of moving forward with the loan conditions, but would also like staff to look into the prepayment penalty.

Upon motion of Board Members Glover & Sterrett, the majority of the Board approved Resolution 2012-10-24A with Municipal Finance Corporation for financing \$300,000 for the acquisition of Furnishings and Equipment for the Bond projects. Shepard and Bonato voted against. Bonato does not support further indebteding the District. She would have preferred that the District pay for FF&E as fundraising revenue is collected.

TO CONSIDER ADDITIONAL NAMING OPPORTUNITIES (ACTION)

At the October 10, 2012 Board meeting the Board had asked staff to come back to this meeting with more detail on the fees for the naming opportunities at the Teen Center, Senior Center, Community Center, and Pleasant Oaks Park. The General Manager reviewed a spreadsheet showing the naming opportunities for the Community Center, Senior Center and the Teen Center. He explained that the Garden Study Club would like to commit to a yearly contribution of \$2,500. The Club is very interested in the landscape area at the Senior Center. The Board asked if there were landscaping areas that the \$2,500 could be used as a total amount. There was discussion about the bio-swell areas as a naming opportunity for the Garden Club's donation. This area could be named in their honor. Bonato felt that staff has done a nice job with the naming opportunities.

Shepard wondered why the lounge area in the Teen Center is listed as more money on the spreadsheet than the meeting rooms. The General Manager further explained how the building has been broken down for naming opportunities.

Upon motion of Board Members Bonato & Sterrett, the Board approved the revised naming opportunities and pricing in the document dated October 18, 2012 and added four naming opportunities in the bio-swell areas of the Senior Center.

UPDATES ON BOND PROJECTS

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

The General Manager made the following comments:

- Thanked everyone for attending the VIP opening and the Grand Opening of the Teen Center.
- He showed the Board certificates from the legislation and Assembly member Bonilla regarding the Teen Center opening. Bonato said that she had received a suggestion that there should have been a program for the events of the VIP opening.
- The Teen Center had some leaking issue with the rains, but the Senior Center is good.
- Received approval from the Planning Commission last night for the Pleasant Oaks Park project.
- Looking into the noise ordinances for Pleasant Oaks Park, and looking into alternatives to the 8 ft.solid fence. The neighbors have been very appreciative of the efforts the District is making on this issue. A lot of people who attended the Planning Commission meeting were concerned about the tree removal. The Commission talked about asking District staff about the possibility of relocating the trees.
- The General Manger is hoping to get through the architectural review on the Pleasant Oaks project next week.

Board Chair Donaghu started the regular board meeting at 7:04 p.m.

PUBLIC COMMENT

None

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

- College Park students are planning for the Contra Costa Student Leadership Coalition Conference that will be held in San Jose this year.
- Last Saturday was the Grand Opening of the Teen Center.
- Leadership is discussing purchasing a tile for the Teen Center.
- Genesis will let the teens know about the registration process for the Teen Center.

CONSENT CALENDAR (ACTION)

- TO APPROVE BILLS TO BE PAID**
- TO APPROVE MINUTES OF JANUARY 11, 2012**
- TO APPROVE RESOLUTION 2012-10-24B, TRANSFERRING MONIES FROM THE PARK LANDSCAPE ASSESSMENT FUND FOR ASSESSMENT DISTRICTS 1-5 TO THE GENERAL FUND**
- TO APPROVE RESOLUTION 2012-10-24C, TRANSFERRING MONIES FROM THE LANDSCAPING & LIGHTING DISTRICT #6 TO THE GENERAL FUND**

Upon motion of Board Members Sterrett & Shepard, the Board approved the Consent Calendar.

REPORT ON 2012 BLUES & BREWS EVENT

Teen Supervisor Katrina Hunn was present to give a final report on the 2012 Blues & Brews event. She stated that the event totals were pretty close to last year's amounts. She said it was a tremendous event overall. They were able to cut expenses to reach the goals for this year. She hopes the Board will continue to support this community event.

Board Chair Donaghu asked what could be done to increase membership. Hunn would like to approach more companies and do it earlier than was done this year.

Paul Cotruvo, resident of Pleasant Hill, was present and spoke about the event. He said he would be able to cut the band expenses in half for next year. He said that sponsorship is key for this event and agreed that it should be pursued earlier in the year.

Hunn went on to explain that all of the funds raised from this event will be going to the Teen Center Capital Campaign.

Board member Glover complimented Hunn on the event. He feels this event showcases the park and the District's facilities, and is 100% supportive of going forward with the event next year.

Board member Bonato had heard it was a great event, but is concerned about the District's financial role in the event. She said that the District staff hours are not reflected in the report. She would like to explore the idea of the Pleasant Hill Chamber taking the lead on this event. Bonato also stated that Hunn will be needed full-time at the Teen Center which will not allow her extra time for this event. She would like to consider having it more of a Chamber/City function as opposed to a District event. She would like to see the amount of District staff hours that were put into planning this event.

Hunn stated that because the Blues & Brews Committee is so strong, she had less work to do then in previous years.

Board Chair Donaghu supports the event and felt the key is bringing back sponsorship.

Board member Shepard asked about specifics on cutting down on the entertainment expenses. Cotruvo explained that he would cut down on the headliners and use more local bands.

Board member Sterrett does not feel the District should give up the event, and was glad to see the overall profit was the same as last year's event.

In general the Board was supportive of continuing the Blues & Brews community event, and thanked Hunn for her report.

TO SET DATE FOR THE BOARD STUDY SESSION ON THE STRATEGIC BUSINESS PLAN

The General Manager stated that John Courtney and Tim Gallagher with RJM Design Group would like to schedule a Board Study session to review their report. The Board decided on December 6th at 7:00 p.m. for the Board Study session with RJM Design Group. The General Manager will confirm this date. The General Manager also reminded the Board that December 12th was the potential VIP opening of the Senior Center. He also requested changing the November 28, 2012 Board meeting to November 29th, due to the City's Light up the Night event is scheduled for November 28th.

BOARD ANNOUNCEMENTS AND REQUESTS TO STAFF

Sterrett made the following announcements/questions:

- This Friday is the Trunk or Treat event. She reminded the Board that she registered for the event and would like to know how many of them would be there. Hunn reported that there are 18 cars registered at this time.

Bonato made the following announcements/questions:

- Questioned the Teen Center flyer, as to why it does not state that it is free to participants. The flyer also announces that the Teen Center is for Middle School kids not High School kids. Acting Recreation Superintendent Tina Young explained that the program is a Middle School afterschool program. Sterrett felt that most people are assuming that the center is a Teen Center for Middle Schoolers, and she thinks that the High School students should be included. Glover said that the wording on the flyer should probably be changed.
- Brought up the pool report that was done by the Land & Facilities Committee. She asked Shepard and Donaghu the status of the report. Shepard asked the General Manager to send her the report from Aquatics Supervisor Korey Riley.

Glover made the following announcements/questions:

- Attended the Celebrity Bingo event last night, and had a good time.

Donaghu made the following announcements/questions:

- Shared with the Board an e-mail he received from a member of the community complimenting the new facilities.

STAFF ANNOUNCEMENTS

- The Teen Center will be hosting the District III training on Camps and Outdoor Programs.
- Reported that the LERN organization gave the District an award for our web site.
- Handed out a brochure about the Hospice Tree of Lights. They will not be having a ceremony in Pleasant Hill this year, but the lights will still come on.
- The Celebrity Bingo event made \$2,400.

ADJOURNMENT

Board Chair Donaghu adjourned the meeting at 8:20 p.m.

Robert B. Berggren, Clerk of the Board



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #9 – December 19, 2012 Board Meeting

To Consider Board Member Selection Process (ACTION)

The Board of Directors has two options to Consider for Board Member replacement. As of November 30, 2012, Board Member Cecile Shepard resigned her position on the Board. The District has contacted the County Elections Office to report the vacancy. The two options opened to the Board are 1) To call for a special election and 2) To make a selection by the Board of Directors from interested applicants.

Calling for a special election would be expensive since it would be the District paying for the entire cost for the election. Our costs are shared by other jurisdictions in the General Elections so the cost is not as expensive. We had budgeted approximately \$20,000 for the November 2012 election. We will incur some minor expenses for 2012, but if the District went for an election on its own, it would be at least three times that amount if the District holds a special election.

The General Manager is recommending that the Board select a new Board Member. Enclosed in your packet is a draft of a Board vacancy announcement. The dates, if approved, would be for people in the District to submit a letter of interest by Wednesday, January 9. Then the Board will interview and make selections of the new Board Member at the January 24, 2013 Board Meeting. This would give ample time for people in the community to apply, for us to get the word out via website, in the newspaper and other avenues for people of interest to submit their letter of interest. On January 24, 2013, my recommendation would be to start the meeting early and set up time for interviews. As a reminder, the whole process is open and any public member can attend the January 24th Board Meeting and interview process. The Board will need to select one of the applicants and the process is continued by a Board Member making a motion and another seconding the motion, and for the applicant to receive at least 3 votes of the Board Members.



DRAFT

December 19, 2012

BOARD VACANCY

Pleasant Hill Recreation & Park District announces a vacancy on the Board of Directors. The District Board is requesting letters of interest from District residents who would like to serve on the Board. The term will be from January 24, 2013 until the next election in November 2014. The Board of Directors meet on the 2nd and 4th Thursdays of the month, except in November and December when it is changed to the 1st and 3rd Thursdays.

Qualifications for office, as required by the Public Resources Code, under which Pleasant Hill Recreation & Park District is organized, are:

- Persons must be 18 years of age or older; live in the Pleasant Hill Recreation & Park District, and be a registered voter.

The deadline for submitting a letter of interest to the Recreation and Park District Board is Wednesday, January 9, 2013. The current Board of Directors will interview and select the new member at the January 24, 2013 Board Meeting of the Board of Directors. The meeting will be held at the District Administration Office, Conference Room, 147 Gregory Lane, Pleasant Hill with interviews beginning at 6:00 p.m.

Letters of interest should be submitted to Bob Berggren, General Manager, Pleasant Hill Recreation & Park District, 147 Gregory Lane, Pleasant Hill, CA 94523.

For more information, please call 682-0896.

District Office

147 Gregory Lane
Pleasant Hill, CA 94523
(925) 682-0896, Office
(925) 682-1633, Fax

Community Center

320 Civic Drive
Pleasant Hill, CA 94523
(925) 676-5200, Office
(925) 676-5630, Fax

Senior Center

233 Gregory Lane
Pleasant Hill, CA 94523
(925) 798-8788, Office
(925) 798-8837, Fax

Park Maintenance

310 Civic Drive
Pleasant Hill, CA 94523
(925) 671-4659, Office
(925) 676-7628, Fax

Winslow Center

2590 Pleasant Hill Rd.
Pleasant Hill, CA 94523
(925) 937-2707, Office
(925) 937-7812, Fax



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #10 – December 19, 2012 Board Meeting

To Consider Nominations for 2012 Community Service Award and Board Appreciation Award (ACTION)

The Annual Community Awards night will take place on January 17 at Back Forty BBQ. Staff is recommending the following individuals and groups for the awards night. Their information is attached.

1. Principal Cheryl Kolano at Gregory Gardens Elementary School
2. Steve Wallace – terrific supporter of the Teen Center including barbequing for the grand opening.
3. Chateau and Aegis – Recreation Supervisor Kendra Luke appreciates the willingness of Chateau and Aegis to house some of our programs and support the Senior Center.

The District normally presents the two awards, Community Service Award and Board Appreciation Award and any of the above would qualify for either award. The Board may also have people or groups they may want the Board to consider as well.



MEMO

To: Bob Berggren, General Manager

From: Tina Young, Acting Recreation Superintendent
Pam Lischeske, Recreation Supervisor

Date: December 4, 2012

Re: Board Appreciation or Community Service Nomination for Pleasant Hill's 42nd Community Awards Night

For the last 18 years that Pleasant Hill Recreation & Park District's KIDSTOP childcare program has been housed at Gregory Gardens Elementary, we have worked with a number of different principals, but Cheryl Kolano principal of Gregory Gardens Elementary since 2009 has stood out the most. Cheryl has been a tremendous asset to our KIDSTOP program and more recently our preschool classes that have been housed in two classrooms for almost 2 years now. Cheryl is very connected to each and every one of her students. You regularly see her out on the school playground interacting with groups of children. Cheryl makes our staff at KIDSTOP and preschool feel just as important as her teaching staff. She is always available to work with our staff regarding any school or family issue.

Cheryl juggles a variety of programs on her campus, such as the MDUSD Assessment Center, and Robert Shearer Special Needs Preschool. In the past 2 years our 40 plus preschoolers have been welcomed to the campus and have been able to utilize and share the preschool playground with the school district's special needs preschool program.

Over the past 2 years the school has been involved in a number of Measure C campus improvement projects. Cheryl has been wonderful about keeping our staff informed and accommodating the needs of our programs during the construction projects.

Pleasant Hill Recreation & Park District is grateful to Cheryl Kolano for making us feel a part of her team and all the support she has given us over the years. We look forward to continuing this collaborative relationship into the future.



Memo

To: Bob Berggren
From: Katrina Hunn
CC:
Date: 12/13/2012
Re: Recommendation for Board Appreciation for 2012 Community Awards Night

I would like to nominate Steve Wallace for the 2012 Board Appreciation Award. Steve has been a great help to the Teen Center. He solicited for donations on our behalf multiple times throughout the year in the form of goods and monetary donations. Steve worked tirelessly to organize the Teen Center Grand Opening BBQ. He secured donations from multiple community businesses and volunteered as the cook for the whole day. Without Steve's help and volunteer time this feature of our event would not have been possible.

December 13, 2012

To: General Manager

From: Kendra Luke

Re: Nomination Statement for Aegis of Pleasant Hill and The Chateaus

I would like to nominate Aegis of Pleasant Hill and The Chateaus for the Board Appreciation Award on behalf of the Senior Center and the Senior Club. When the District realized we would have to close down the Senior Center during construction it became a huge concern that pausing senior activities and classes for close to 2 years would be detrimental to the District's senior program.

Both Aegis of Pleasant Hill and The Chateau's opened their buildings to a number of senior center classes, programs and activities, allowing our senior program to continue. They not only welcomed our programs but they did it with open arms, warm smiles and huge hearts.

Aegis of Pleasant Hill welcomed: two bridge groups, Wisdom Circles (Peer counseling group), Mah-Jongg and our Grief Support group.

The Chateau's welcomed: Tuesday Talkers, Dancercise, Golden Notes Chorus, Pinochle 101 and Taste of the Vine.

Both provided the set ups as well as coffee and treats. Our seniors were so happy with their "foster homes" that the biggest concern was they wouldn't want to come back into the new building because they were give such 4-star treatment.

Not only were Aegis and Chateau accommodating with our weekly scheduling for the past year and a half but they also offered up additional program space for one-time events and programs. They provided food for events knowing we had no kitchen to work in and sponsorships to allow us to keep costs down during a time we needed to rent space.

Their community support went above and beyond and I look forward to their continued involvement with the new building.

**Pleasant Hill Senior Center
233 Gregory Lane
Pleasant Hill, CA 94523**

(925) 798-8788



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #11 – December 19, 2012 Board Meeting

Review of September 30, 2012 Quarterly Report

- a. Review of Investment Report**
- b. Review of Public Agency Retirement Services**

Accounting Supervisor Mark Blair will review the September 30, 2012 Quarterly Report and answer any questions regarding the financial report.

Dec 10, 2012

To: Bob Berggren, General Manager

From: Mark Blair

Enclosed, are the financial statements for the quarter ending Sept 30, 2012 that we will be reviewing at the Dec 19th, 2012 Board Meeting. I offer the following comments on these statements;

Reporting changes-

- We have separated Building Maintenance into its own department (1350). In past years the employees in this department were charged to Community Center Custodial Payroll. We will need to combine the total results in these two departments to the one Community Center's results for the past year to have a fair comparison.

Financial overview –

- The bottom line results for the General Fund show a slight improvement over last year. The current year shows a deficit of \$433,200 compared to a deficit of \$434,500 for the 2011-12 fiscal year. The current year's results do include \$51,300 in residual RDA income received from CC County that was not received in the prior year.
- Tax Revenue- We will not receive our first Secured Tax payment until Dec. We have received our first Unsecured Tax payment and it is \$2,400 lower than last year or down 2.3%.
- Overall Program Revenue (Rec Admin to Communication) - Total program revenues for the current year are \$914k compared to \$927k received thru Sept 2011,. This represents a \$13k decline or down 1.4%.
- Overall Program Expenses (Rec Admin to Communications) - Total program expenses for the current year are \$937k compared to \$1,023k for the prior year. This represents a \$86,000 decline.
- Capital Expenses- This department has the largest change from last year as expenses increased \$107k. Of this change, \$58k is due to the new Bocce Courts (an expected reimbursement from County Parkland funds is reflected on the Project Funding line- item in the Non-Recreation department). Another \$41k increase over last year is due to other non-bond covered expenses incurred for the new Teen & Senior Centers.

The following documents are included;

Page 3 -The Consolidated Income Statement

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

Page 23- The Measure E Fund Income Statement

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

Page 26 –The Balance Sheet for the Measure E Fund

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

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

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

FUND 100 GENERAL

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

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

REV LESS EXPENSE

Measure E	
REVENUE	1750
TOTAL	
EXPENDITURES	
TOTAL	1750
REV LESS EXPENSE	

Budget	Actual Results Year to Date as of Sep 30, 2012	% of Budget
FYE 6/30/12		
\$2,768,000	\$257,085	9.29%
\$2,500	\$1,250	50.00%
\$394,650	\$103,836	26.31%
\$38,000	\$7,605	20.01%
\$0	\$2,367	0.00%
\$2,000	\$0	0.00%
\$192,000	\$81,303	42.35%
\$484,500	\$233,283	48.15%
\$86,000	\$46,082	53.58%
\$484,850	\$152,787	31.51%
\$320,000	\$91,900	28.72%
\$346,500	\$193,623	55.88%
\$0	-\$10	0.00%
\$649,000	\$0	0.00%
\$5,768,000	\$1,171,109	20.30%

Budget	Actual Results Year to Date as of Sep 30, 2011	% of Budget
FYE 6/30/11		
\$2,935,330	\$125,646	4.28%
\$2,500	\$655	26.20%
\$240,000	\$102,057	42.52%
\$38,000	\$9,059	23.84%
\$0	\$2,367	0.00%
\$0	\$0	0.00%
\$177,000	\$82,302	46.50%
\$454,750	\$229,302	50.42%
\$62,000	\$84,474	136.25%
\$401,800	\$131,131	32.64%
\$312,000	\$84,953	27.23%
\$332,700	\$200,782	60.35%
\$0	\$0	0.00%
\$649,000	\$0	0.00%
\$5,605,080	\$1,052,727	18.78%

\$345,180	\$105,090	30.44%
\$320,990	\$94,597	29.47%
\$712,540	\$144,237	20.24%
\$55,960	\$11,762	21.02%
\$167,370	\$43,347	25.90%
\$3,300	\$905	27.43%
\$3,500	\$520	14.87%
\$158,880	\$47,932	30.17%
\$436,060	\$115,813	26.56%
\$202,330	\$40,678	20.10%
\$372,280	\$106,171	28.52%
\$240,470	\$72,768	30.26%
\$623,040	\$206,051	33.07%
\$212,810	\$52,171	24.52%
\$1,201,430	\$311,069	25.89%
\$299,470	\$73,696	24.61%
\$251,200	\$59,000	23.49%
\$83,000	\$118,475	142.74%
\$5,689,810	\$1,604,283	28.20%
\$78,190	-\$433,173	-554.00%

	\$20,196
	\$20,196
\$0	\$1,968,669
\$0	\$1,968,669
\$0	-\$1,948,473

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	YTD Budget	\$ Change	% Change	Comments
1000	Revenue									
00-0000-40100	Current Secured Tax	-2,334,000.00	0	0	-583,500.00	0	583,500.00	0	0	
00-0000-40120	Current Unsecured Tax	-132,000.00	-104,550.93	-104,550.93	-33,000.00	-106,966.43	-71,550.93	2415.5	-2.26%	
00-0000-40200	HOPTR	-32,000.00	0	0	-8,000.00	0	8,000.00	0	0.00%	
00-0000-41300	City of Pleasant Hill	-13,500.00	0	0	-3,375.00	0	3,375.00	0	0.00%	
00-0000-41350	Redevelopment	-110,000.00	0	-51,309.00	-27,500.00	0	-23,809.00	-51309	100.00%	
00-0000-41800	CCC Block Grant	-10,000.00	0	0	-2,500.00	0	2,500.00	0	0.00%	
00-0000-42450	Project Funding	0	0	-88,442.89	0	-6,531.25	-88,442.89	-79911.64	936.69%	offset by Bocce exps in Cap Exps and fund raising expenses below
00-0000-42500	Interest Earned	-6,500.00	-817.49	-817.49	-1,625.00	-2,013.01	807.51	1195.52	-59.39%	
00-0000-42555	Misc Revenue	-1,000.00	-213.18	-691.24	-250	-384.26	-441.24	-306.98	79.89%	
00-0000-42600	Insurance Dividends	-32,000.00	0	0	-8,000.00	0	8,000.00	0	0.00%	
00-0000-42700	Fundraising Activities	-52,000.00	0	0	-13,000.00	0	13,000.00	0	0.00%	
00-0000-49600	ADA	-19,000.00	-2,038.55	-4,424.40	-4,750.00	-3,716.00	325.60	-708.4	19.06%	
00-0000-49700	Registration Surcharge	-13,000.00	-978.4	-3,438.73	-3,250.00	-2,927.46	-188.73	-511.27	17.46%	
00-0000-49750	Regi. Surcharge-Facilities fee	-13,000.00	-818.21	-3,410.19	-3,250.00	-1,107.97	-160.19	-2302.22	207.79%	net \$ 52k increase when adjusted for Project Funding all due to RDA funds rec'd
	Revenue	-2,768,000.00	-109,416.76	-257,084.87	-692,000.00	-125,646.38	434,915.13	-131438.49	104.61%	

Expense

ADMINISTRATION

Wages and Benefits

00-1100-50001	Admin-Salary General Manager	44,440.00	3,677.10	11,031.30	11,110.00	10,744.31	-78.70	286.99	2.67%	
00-1100-50002	Admin-Salary Office Staff	20,200.00	1,661.46	4,984.37	5,050.00	4,854.50	-65.63	129.87	2.68%	
00-1100-50003	Admin-Salary Accounting Staff	42,740.00	3,602.20	10,806.58	10,685.00	10,525.39	121.58	281.19	2.67%	
00-1100-50010	Salary-Fund Raising Consultant	30,000.00	725	3,162.50	7,500.00	8,531.25	-4,337.50	-5368.75	-62.93%	exps offset in project funding above
00-1100-55150	Employer FICA/Medicare	8,200.00	691.81	2,099.37	2,050.00	1,990.50	49.37	108.67	5.47%	
00-1100-55250	PERS- Employer Share	16,100.00	1,364.69	4,094.09	4,025.00	4,862.65	69.09	-568.56	-12.19%	
00-1100-55300	Kaiser - Employer Share	26,000.00	4,859.28	8,192.07	6,500.00	6,494.41	1,692.07	1697.66	26.14%	
00-1100-55310	Delta Dental - Empr Share	3,400.00	388.61	683.95	850	766.34	-166.05	-82.39	-10.75%	
00-1100-55320	Life & Ld Ins - Empr Shr	1,000.00	79.93	236.85	250	233.46	-13.15	3.39	1.45%	
00-1100-55370	PARS District Share	600	18.13	95.64	150	0	-54.36	95.64	100.00%	
00-1100-55400	Workers Compensation	1,300.00	103.31	280.81	325	286.5	-44.19	-5.69	-1.99%	
	Wages and Benefits	193,980.00	17,171.52	45,667.53	48,495.00	49,089.31	-2,827.47	-3421.78	-6.97%	

Operating Expenses

00-1100-60100	Board Compensation	12,200.00	820	2,620.00	3,050.00	3,000.00	-430.00	-380	-12.67%	
00-1100-60200	Board Conference & Travel	2,000.00	0	128.55	500	0	-371.45	128.55	100.00%	
00-1100-60300	Staff Conference & Travel	500	60.81	60.81	125	464	-64.19	-403.19	-86.89%	
00-1100-60350	Mileage	4,500.00	383.36	1,141.08	1,125.00	1,138.63	16.08	2.45	0.22%	
00-1100-60370	Staff Training	200	0	0	50	0	-50.00	0	0.00%	
00-1100-65365	Telephone	2,000.00	177.09	451.01	500	329.29	-48.99	121.72	36.96%	
00-1100-70000	Professional Services	31,000.00	3,453.66	6,900.89	7,750.00	8,286.38	-849.11	-1385.49	-16.72%	
00-1100-73310	Elections	20,000.00	0	0	5,000.00	0	-5,000.00	0	0.00%	
00-1100-73320	Insurance	18,500.00	1,717.63	5,152.89	4,625.00	5,086.20	527.89	66.69	1.31%	
00-1100-73330	Legal Advertising	800	0	0	200	113.6	-200.00	-113.6	-100.00%	
00-1100-73335	Memberships	8,000.00	220	2,651.00	2,000.00	3,010.00	651.00	-359	-11.93%	County Apportionment charges LAFCO billed earlier in current year
00-1100-73340	Administrative Fees	40,000.00	3,887.97	10,606.13	10,000.00	6,877.45	606.13	3728.68	54.22%	
00-1100-74000	Reimbursable Exp-Bond Meas E	0	9,175.34	26,639.15	0	0	26,639.15	26639.15	100.00%	exps offset in project funding above
00-1100-75350	Postage	4,500.00	101.65	1,114.83	1,125.00	1,188.49	-10.17	-73.66	-6.20%	
00-1100-75500	Office Supplies	7,000.00	926.96	1,418.62	1,750.00	1,827.97	-331.38	-409.35	-22.39%	
00-1100-75510	Equipment Maintenance	0	537.28	537.28	0	0	537.28	537.28	100.00%	
	Operating Expenses	151,200.00	21,461.75	59,422.24	37,800.00	31,322.01	21,622.24	28100.23	89.71%	

Revenue Total		-2,768,000.00	-109,416.76	-257,084.87	-692,000.00	-125,646.38	434,915.13	-131438.49	104.61%	
Expense Total		345,180.00	38,633.27	105,089.77	86,295.00	80,411.32	18,794.77	24678.45	30.69%	Project Funding included \$58k in Bocce Exps shown in Cap Exps and RDA make up \$107k improvement
and Total		-2,422,820.00	-70,783.49	-151,995.10	-605,705.00	-45,235.06	453,709.90	-106760.04	236.01%	

Rec Admin

Period 03 - 03
Fiscal Year 2013 - 2013

Account Number

Description	2013		2013		2012		\$ Change		% Change		Comments
	Budget	Period Amt	End Bal	YTD Budget	One Year Prior Actual	YTD Budget	Prior Year	Prior Year			
RECREATION ADMINISTRATION											
Revenue											
100-1210-44100	-2,500.00	-95	-1,250.00	-625	-655	-625.00	-595.00	90.84%			
Revenue	-2,500.00	-95	-1,250.00	-625	-655	-625.00	-595.00	90.84%			
Expense											
RECREATION ADMINISTRATION											
Wages and Benefits											
100-1210-50001	7,550.00	630.36	1,891.07	1,887.50	1,841.88	3.57	49.19	2.67%			
100-1210-50002	3,500.00	284.82	854.46	875	832.2	-20.54	22.26	2.67%			
100-1210-50003	7,370.00	617.52	1,852.58	1,842.50	1,804.38	10.08	48.20	2.67%			
100-1210-50110	45,900.00	3,924.00	11,772.00	11,475.00	11,465.00	297.00	307.00	2.68%			
100-1210-50120	40,800.00	4,209.04	13,405.38	10,200.00	11,453.03	3,205.38	1,952.35	17.05%			
100-1210-50190	4,000.00	341.64	911.04	1,000.00	0	-88.96	911.04	100.00%			
100-1210-55150	7,070.00	625.15	2,010.29	1,767.50	1,967.05	242.79	43.24	2.20%			
100-1210-55250	13,700.00	1,181.88	3,673.97	3,425.00	4,019.88	248.97	-345.91	-8.60%			
100-1210-55300	25,000.00	1,639.50	4,663.66	6,250.00	5,793.66	-1,586.34	-1,130.00	-19.50%			
100-1210-55310	2,100.00	174.03	522.09	525	501.89	-2.91	20.20	4.02%			
100-1210-55320	Life & Ltd Ins - Empr Shr	52.3	155.13	175	153.13	-19.87	2.00	1.31%			
100-1210-55370	PARS District Share	500	43.59	129.23	363.74	4.23	-234.51	-64.47%			
100-1210-55400	Workers Compensation	1,000.00	71.33	208.74	281.2	-41.26	-72.46	-25.77%			
100-1210-55450	Unemployment Insurance	0	0	0	2,842.00	0.00	-2,842.00	-100.00%			
	Wages and Benefits	159,190.00	13,795.16	42,049.64	39,797.50	2,252.14	-1,269.40	-2.93%			
Operating Expenses											
100-1210-60300	Staff Conference & Travel	200	0	0	50	-50.00	0.00	0.00%			
100-1210-60350	Mileage	200	0	0	50	-50.00	0.00	0.00%			
100-1210-60380	Employee Service	2,000.00	820.41	820.41	500	320.41	-1,280.94	-60.96%			
100-1210-65365	Telephone	2,000.00	66.89	242.95	500	-257.05	170.44	235.06%			
100-1210-70000	Professional Services	3,000.00	592.06	1,183.01	750	433.01	-237.52	-16.72%			
100-1210-73320	Insurance	3,300.00	294.45	883.35	825	58.35	11.43	1.31%			
100-1210-73335	Memberships	0	0	704	0	704.00	704.00	100.00%			
100-1210-73340	Administrative Fees	6,000.00	666.5	1,818.19	1,500.00	318.19	639.20	54.22%			
100-1210-75350	Postage	500	17.42	191.11	125	66.11	-12.89	-6.32%			
100-1210-75504	City of PH Server fees	24,000.00	2,000.00	8,000.00	6,000.00	2,000.00	2,000.00	33.33%			Current year includes Oct 2012 fees
100-1210-75505	Computer Hardware	8,000.00	0	2,606.17	2,000.00	606.17	-1,938.37	-42.65%			
100-1210-75506	Computer Software	9,000.00	0	5,089.98	2,250.00	2,839.98	460.52	9.95%			
100-1210-75507	Network Support	82,800.00	13,718.00	27,436.00	20,700.00	6,736.00	3,967.00	16.90%			Using Antai for IT in current year
100-1210-75509	Network Communication	6,000.00	0	200	1,500.00	-1,300.00	0.00	0.00%			
100-1210-75510	Equipment Maintenance	6,000.00	0	1,224.20	1,500.00	-275.80	-719.05	-37.00%			
100-1210-75515	Janitorial Supplies	7,000.00	1,050.50	1,581.88	1,750.00	-168.12	183.26	13.10%			
100-1210-75620	On Line Class Expenses	1,800.00	254.5	565.75	450	115.75	-56.75	-9.12%			
	Operating Expenses	161,800.00	19,480.73	52,547.00	40,450.00	12,097.00	3,890.33	8.00%			
Revenue Total	-2,500.00	-95	-1,250.00	-625	-655	-625.00	-595.00	90.84%			
Expense Total	320,990.00	33,275.89	94,596.64	80,247.50	91,975.71	14,349.14	2,620.93	2.85%			
Grand Total	318,490.00	33,180.89	93,346.64	79,622.50	91,320.71	13,724.14	2,025.93	2.22%			no material change

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

1220 SENIOR CITIZENS

Account Number	Description	Revenue	2013 Budget	2013 Period Amt	2013 End Bal	YTD Budget	2013 One Year Prior Actual	YTD Budget	Prior Year	% Change	\$ Change	Prior Year	% Change	Comments
100-1220-43700	Sen Center Rentals	-42,000.00	-190	-190	-970	-10,500.00	0	9,530.00	-970	100.00%	0	9,530.00	-970	100.00%
100-1220-44100	Senior Classes	-58,000.00	-2,973.75	-8,479.75	-8,479.75	-14,500.00	-12,729.28	6,020.25	4249.53	-33.38%	6,020.25	4249.53	-33.38%	Class attendance decrease due to space constraints
100-1220-45000	Senior Center Nutrition Revenue	0	-1,312.75	-4,621.92	-4,621.92	0	-4,183.04	-4,621.92	-438.88	10.49%	-4,621.92	-438.88	10.49%	Haven't transferred \$ over to PHRPD from Sen Club
100-1220-49200	Senior Programs	-3,650.00	-34	-34	-72.4	-912.5	-2,160.00	840.10	2087.6	-96.65%	840.10	2087.6	-96.65%	Club
100-1220-49250	Senior Care Manager Funds	-19,000.00	0	0	-72.4	-4,750.00	0	4,750.00	0	0.00%	4,750.00	0	0.00%	
100-1220-49630	Senior Trip Revenue	-272,000.00	-17,935.00	-89,691.65	-89,691.65	-68,000.00	-82,985.07	-21,691.65	-6706.58	8.08%	-21,691.65	-6706.58	8.08%	
100-1220-49630	Revenue	-394,650.00	-22,445.50	-103,835.72	-103,835.72	-98,662.50	-102,057.39	-5,173.22	-1778.33	1.74%	-5,173.22	-1778.33	1.74%	

Expense

1220 SENIOR CITIZENS

Account Number	Description	Revenue	2013 Budget	2013 Period Amt	2013 End Bal	YTD Budget	2013 One Year Prior Actual	YTD Budget	Prior Year	% Change	\$ Change	Prior Year	% Change	Comments
100-1220-50001	Salary General Manager	7,550.00	630.36	1,891.07	1,891.07	1,887.50	1,841.88	3.57	49.19	2.67%	3.57	49.19	2.67%	
100-1220-50002	Salary Office Staff	3,500.00	284.82	854.46	854.46	875	832.2	-20.54	22.26	2.67%	-20.54	22.26	2.67%	
100-1220-50003	SC-Salary Accounting Staff	7,370.00	617.52	1,852.58	1,852.58	1,842.50	1,804.38	10.08	48.2	2.67%	10.08	48.2	2.67%	
100-1220-50100	SC-Salary Supervisor	71,760.00	6,040.00	18,120.00	18,120.00	17,940.00	17,648.00	180.00	472	2.67%	180.00	472	2.67%	
100-1220-50120	Senior Center Staff	73,120.00	6,025.49	18,076.47	18,076.47	18,280.00	20,336.00	-203.53	-2259.53	-11.11%	-203.53	-2259.53	-11.11%	
100-1220-50125	SC-Salary Care Manager	23,500.00	1,701.44	4,237.24	4,237.24	5,875.00	4,378.84	-1,637.76	-141.6	-3.23%	-1,637.76	-141.6	-3.23%	
100-1220-50128	SC-Salary Clerical	22,700.00	1,627.96	4,158.01	4,158.01	5,675.00	3,683.70	-1,516.99	474.31	12.88%	-1,516.99	474.31	12.88%	Sen classes revenue down 33%
100-1220-50130	SC-Salary Classes	15,600.00	345.37	805.93	805.93	3,900.00	1,293.50	-3,094.07	-487.57	-37.69%	-3,094.07	-487.57	-37.69%	
100-1220-50190	Sr Center Custodial FT PT	52,000.00	75.92	227.76	227.76	13,000.00	227.76	-12,772.24	0	0.00%	-12,772.24	0	0.00%	
100-1220-55150	Employer FICA/Medicare	19,000.00	1,082.71	3,236.13	3,236.13	4,750.00	3,408.44	-1,513.87	-172.31	-5.06%	-1,513.87	-172.31	-5.06%	
100-1220-55250	PERs - Employer Share	25,000.00	2,073.31	6,220.03	6,220.03	6,250.00	7,556.23	-29.97	-1336.2	-17.68%	-29.97	-1336.2	-17.68%	follows payroll decline
100-1220-55300	Kaiser - Employer Share	21,000.00	1,639.49	4,663.60	4,663.60	5,250.00	5,024.22	-586.40	-360.62	-7.18%	-586.40	-360.62	-7.18%	
100-1220-55310	Delta Dental - Empr Share	3,300.00	255.19	765.61	765.61	825	704.16	-59.39	61.45	8.73%	-59.39	61.45	8.73%	
100-1220-55320	Life & Ld Ins - Empr Sha	1,560.00	125.61	375.59	375.59	390	405.22	-14.41	-29.63	-7.31%	-14.41	-29.63	-7.31%	
100-1220-55370	PARS District Share	3,700.00	93.77	260.54	260.54	925	296.63	-664.46	-36.09	-12.17%	-664.46	-36.09	-12.17%	
100-1220-55400	Workers Compensation	4,430.00	456.2	1,107.50	1,107.50	1,292.10	408.63	224.03	17.34%	17.34%	224.03	17.34%		
100-1220-55450	Unemployment Insurance	1,000.00	0	0	0	250	2,592.00	-250.00	-2592	-100.00%	-250.00	-2592	-100.00%	claims reflect actual expenses per period
100-1220-55450	Wages and Benefits	356,090.00	23,075.16	67,261.15	67,261.15	89,022.50	73,325.26	-21,761.35	-6064.11	-8.27%	-21,761.35	-6064.11	-8.27%	

Operating Expenses

Account Number	Description	Revenue	2013 Budget	2013 Period Amt	2013 End Bal	YTD Budget	2013 One Year Prior Actual	YTD Budget	Prior Year	% Change	\$ Change	Prior Year	% Change	Comments
00-1220-60350	Mileage	450	38.68	71.43	71.43	112.5	98.74	-41.07	-27.31	-27.66%	-41.07	-27.31	-27.66%	Kendra hasn't submitted her mileage for July-Dec.
00-1220-60370	Staff Training	850	65.43	65.43	65.43	212.5	0	-147.07	65.43	100.00%	-147.07	65.43	100.00%	
00-1220-65365	Telephone	4,000.00	223.46	576.97	576.97	1,000.00	533.54	-423.03	43.43	8.14%	-423.03	43.43	8.14%	
00-1220-65701	Electricity	25,000.00	287.68	1,074.03	1,074.03	6,250.00	335.58	-5,175.97	738.45	220.05%	-5,175.97	738.45	220.05%	
00-1220-65705	Gas	7,200.00	13.86	82.42	82.42	1,800.00	23.35	-1,717.58	59.07	252.98%	-1,717.58	59.07	252.98%	
00-1220-65720	Disposal Fees	7,400.00	55.95	223.8	223.8	1,850.00	273.7	-1,626.20	-49.9	-18.23%	-1,626.20	-49.9	-18.23%	
00-1220-70000	Professional Services	5,000.00	592.06	1,183.01	1,183.01	1,250.00	1,420.53	-66.99	-237.52	-16.72%	-66.99	-237.52	-16.72%	
00-1220-73320	Insurance	3,800.00	294.45	883.35	883.35	950	871.92	-66.65	11.43	1.31%	-66.65	11.43	1.31%	
00-1220-73335	Memberships	450	0	0	0	112.5	345.85	-112.50	-345.85	-100.00%	-112.50	-345.85	-100.00%	Haven't renewed CPRS memberships yet
00-1220-73340	Administrative Fees	8,500.00	1,626.24	2,777.93	2,777.93	2,125.00	1,178.99	652.93	1598.94	135.62%	652.93	1598.94	135.62%	
00-1220-75250	Care Manager Expenses	2,500.00	0	0	0	625	0	-625.00	0	0.00%	-625.00	0	0.00%	
00-1220-75350	Postage	0	20.52	194.21	194.21	0	203.74	194.21	-9.53	-4.68%	194.21	-9.53	-4.68%	
00-1220-75500	Office Supplies	1,500.00	0	81.56	81.56	375	226.38	-293.44	-144.82	-63.97%	-293.44	-144.82	-63.97%	
00-1220-75540	Repairs and Supplies	37,000.00	351.02	877.67	877.67	9,250.00	1,396.34	-8,372.33	-518.67	-37.14%	-8,372.33	-518.67	-37.14%	
00-1220-75620	Senior Program Supplies	21,500.00	1,367.86	3,497.37	3,497.37	5,375.00	3,550.73	-1,877.63	-53.36	-1.50%	-1,877.63	-53.36	-1.50%	
00-1220-75625	Senior Publicity	300	9.95	73.05	73.05	75	29.85	-1.95	43.2	144.72%	-1.95	43.2	144.72%	
00-1220-75630	Senior Trip Expenses	231,000.00	21,595.30	61,446.95	61,446.95	57,750.00	51,194.65	3,696.95	10252.3	20.03%	3,696.95	10252.3	20.03%	Sen trip revenue up \$6700
00-1220-75700	Sen. Center Nutrition Expenses	0	1,312.75	3,866.92	3,866.92	0	4,422.18	3,866.92	-555.26	-12.56%	3,866.92	-555.26	-12.56%	
00-1220-75700	Operating Expenses	356,450.00	27,855.21	76,976.10	76,976.10	89,112.50	66,106.07	-12,136.40	10870.03	16.44%	-12,136.40	10870.03	16.44%	

Account Number	Description	Revenue	2013 Budget	2013 Period Amt	2013 End Bal	YTD Budget	2013 One Year Prior Actual	YTD Budget	Prior Year	% Change	\$ Change	Prior Year	% Change	Comments
Revenue Total		-394,650.00	-22,445.50	-103,835.72	-103,835.72	-98,662.50	-102,057.39	-5,173.22	-1778.33	1.74%	-5,173.22	-1778.33	1.74%	
Expense Total		712,540.00	50,930.37	144,237.25	144,237.25	178,135.00	139,431.33	-33,897.75	4805.92	3.45%	-33,897.75	4805.92	3.45%	
Grand Total		317,890.00	28,484.87	40,401.53	40,401.53	79,472.50	37,373.94	-39,070.97	3027.59	8.10%	-39,070.97	3027.59	8.10%	Deficit grew by \$3k. Sen trips down \$3500

Account Number Description 2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget One Year Prior Actual 2012 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change % Change Prior Year Comments

1230 WINSLOW CENTER RENTAL

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change % Change Prior Year	Comments
100-1230-43300	Revenue										
	Winslow Center Rents	-38,000.00	-3,696.00	-7,604.50	-9,500.00	-9,058.50	-9,058.50	1,895.50	1,454.00	-16.05%	Continued heavy District C & A thru Dec. 2012.
	Revenue	-38,000.00	-3,696.00	-7,604.50	-9,500.00	-9,058.50	-9,058.50	1,895.50	1,454.00	-16.05%	Sunday Church rentals continue

230 WINSLOW CENTER RENTAL

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change % Change Prior Year	Comments
	Expense										
	Wages and Benefits										
00-1230-50001	WC-Salary General Manager	1,280.00	105.06	315.19	320	307	307	-4.81	8.19	2.67%	
00-1230-50002	WC-Salary Office Staff	580	47.41	142.25	145	138.7	138.7	-2.75	3.55	2.56%	
00-1230-50003	WC-Salary Accounting Staff	1,230.00	102.92	308.76	307.5	300.77	300.77	1.26	7.99	2.66%	
00-1230-50190	WC-Custodial Part Time Staff	16,000.00	1,527.89	3,587.22	4,000.00	3,501.81	3,501.81	-412.78	85.41	2.44%	
00-1230-55150	Employer FICA/Medicare	500	41.65	115.8	125	113.63	113.63	-9.20	2.17	1.91%	
00-1230-55250	PERS- Employer Share	470	38.96	116.89	117.5	133.2	133.2	-0.61	-16.31	-12.24%	
00-1230-55300	Kaiser - Employer Share	200	61.37	174.65	50	150.08	150.08	124.65	24.57	16.37%	
00-1230-55310	Delta Dental - Empr Share	110	6.9	20.65	27.5	19.89	19.89	-6.85	0.76	3.82%	
00-1230-55320	Life & LId Ins - Empr Sha	60	2.3	6.77	15	6.66	6.66	-8.23	0.11	1.65%	
00-1230-55370	PARS District Share	400	38.21	98.95	100	103.19	103.19	-1.05	-4.24	-4.11%	
00-1230-55400	Workers Compensation	1,200.00	114.91	247.59	300	223.13	223.13	-52.41	24.46	10.96%	
	Wages and Benefits	22,030.00	2,087.58	5,134.72	5,507.50	4,998.06	4,998.06	-372.78	136.66	2.73%	

Operating Expenses

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change % Change Prior Year	Comments
00-1230-60350	Mileage	100	0	0	25	0	0	-25.00	0.00	0.00%	
00-1230-65365	Telephone	2,800.00	227.85	672.81	700	641.52	641.52	-27.19	31.29	4.88%	
00-1230-65701	Electricity	8,000.00	945.87	1,855.77	2,000.00	2,405.07	2,405.07	-144.23	-549.30	-22.84%	
00-1230-65705	Gas	1,200.00	7.84	17.31	300	27.18	27.18	-282.69	-9.87	-36.31%	
00-1230-65720	Disposal Fees	2,500.00	196.77	787.08	625	577.53	577.53	162.08	209.55	36.28%	
00-1230-70000	Professional Services	630	98.68	197.17	157.5	236.75	236.75	-39.67	-39.58	-16.72%	
00-1230-73320	Insurance	750	49.08	147.24	187.5	145.32	145.32	-40.26	1.92	1.32%	
00-1230-73340	Administrative Fees	800	111.08	303.03	200	139.78	139.78	103.03	163.25	116.79%	
00-1230-75350	Postage	150	2.9	31.85	37.5	33.96	33.96	-5.65	-2.11	-6.21%	
00-1230-75515	Services and Supplies	10,000.00	810.15	2,615.04	2,500.00	1,714.34	1,714.34	115.04	900.70	52.54%	
00-1230-75625	Center Publicity	1,000.00	0	0	250	0	0	-250.00	0.00	0.00%	
00-1230-75750	Major Repairs	6,000.00	0	0	1,500.00	0	0	-1,500.00	0.00	0.00%	
	Operating Expenses	33,930.00	2,450.22	6,627.30	8,482.50	5,921.45	5,921.45	-1,855.20	705.85	11.92%	

Revenue Total		-38,000.00	-3,696.00	-7,604.50	-9,500.00	-9,058.50	-9,058.50	1,895.50	1,454.00	-16.05%	
Expense Total		55,960.00	4,537.80	11,762.02	13,990.00	10,919.51	10,919.51	-2,227.98	842.51	7.72%	
Grand Total		17,960.00	841.8	4,157.52	4,490.00	1,861.01	1,861.01	-332.48	2,296.51	123.40%	Deficit increased by \$2300

Period 03 - 03
Fiscal Year 2013 - 2013

Account Number Description 2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget One Year Prior Actual 2012 YTD Budget \$ Change YTD Budget % Change Prior Year % Change Prior Year Comments

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	% Change Prior Year	% Change Prior Year	Comments
100-1231-45700	Revenue	0	0	-2,367.11	0	-2,367.11	-2,367.11	-2367.11	0	0	
	CC F F & E Collections	0	0	-2,367.11	0	-2,367.11	-2,367.11	-2367.11	0	0	
	Revenue	0	0	-2,367.11	0	-2,367.11	-2,367.11	-2367.11	0	0	

1231 EXPENSE COMMUNITY CENTER RENTAL

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	% Change Prior Year	% Change Prior Year	Comments
100-1231-50001	Wages and Benefits	9,200.00	735.42	2,206.26	2,300.00	2,148.71	-93.74	57.55	0.0267835		
100-1231-50002	CC-Salary General Manager	4,000.00	332.3	996.9	1,000.00	970.9	-3.1	26	0.0267793		
100-1231-50003	CC-Salary Office Staff	8,600.00	720.44	2,161.31	2,150.00	2,105.12	11.31	56.19	0.0266921		
100-1231-50100	CC-Salary Accounting Staff	76,120.00	6,342.00	19,026.00	19,030.00	17,648.00	-4	1378	0.0780825		
100-1231-50110	CC-Salary Director	0	0	0	0	12,597.00	0	-12597	-1		Thora retired
100-1231-50110	Salary CC Office Staff	0	0	0	0	-113.88	0	113.88	-1		
100-1231-50120	Community Center Staff FT PT	0	0	0	0	36,331.84	0	-36331.84	-1		Now shown in new Bldg Maint Dept
100-1231-50185	CC-Custodial Full Time Staff	0	0	0	0	1,024.92	0	-1024.92	-1		Now shown in new Bldg Maint Dept
100-1231-50190	CC-Custodial Part Time Staff	0	0	0	0	5,506.00	-35.79	-3641.79	-0.661422		follows payroll reduction
100-1231-55150	Employer FICA/Medicare	15,000.00	1,240.96	3,722.87	3,750.00	11,691.10	-27.13	-7968.23	-0.681564		follows payroll reduction
100-1231-55250	PERS- Employer Share	18,000.00	2,228.41	6,338.81	4,500.00	14,294.90	1838.81	-7956.09	-0.556568		follows payroll reduction
100-1231-55300	Kaiser - Employer Share	2,000.00	259.93	779.81	500	1,785.48	279.81	-1005.67	-0.563249		follows payroll reduction
100-1231-55310	Delta Dental - Empr Share	1,100.00	72.64	215.44	275	607.39	-59.56	-391.95	-0.645302		follows payroll reduction
100-1231-55320	Life & Ltd Ins - Empr Shr	0	0	0	0	27.06	0	-27.06	-1		
100-1231-55370	PARS District Share	1,500.00	107.85	326.61	375	2,714.78	-48.39	-2388.17	-0.879692		follows payroll reduction
100-1231-55400	Workers Compensation	2,000.00	0	0	500	12,141.00	-500	-12141	-1		
100-1231-55450	Unemployment Insurance	145,120.00	12,661.33	37,638.22	36,280.00	121,480.32	1358.22	-83842.1	-0.69017		
	Wages and Benefits										

Operating Expenses

100-1231-60350	Mileage	450	17.76	38.85	112.5	117.2	-73.65	-78.35	-0.668515		
100-1231-60370	Staff Training	500	0	0	125	0	-125	0	0		
100-1231-65365	Telephone	1,400.00	46.58	135	350	520.52	-215	-385.52	-0.740644		
100-1231-65701	Electricity	3,500.00	0	0	875	3,430.40	-875	-3430.4	-1		
100-1231-65705	Gas	2,500.00	0	0	625	137.07	-625	-137.07	-1		
100-1231-65730	Universal Waste Fees	0	0	207.5	0	175	207.5	32.5	0.1857143		
100-1231-70000	Professional Services	3,600.00	690.73	1,380.18	900	1,657.28	480.18	-277.1	-0.167202		
100-1231-73320	Insurance	5,000.00	343.53	1,030.59	1,250.00	1,017.24	-219.41	13.35	0.0131237		
100-1231-73335	Memberships	300	0	171	75	166	96	5	0.0301205		
100-1231-73340	Administrative Fees	5,000.00	1,178.83	2,522.46	1,250.00	1,375.49	1272.46	1146.97	0.8338628		
100-1231-75350	Postage	0	20.33	222.96	0	237.7	222.96	-14.74	-0.062011		
	Operating Expenses	22,250.00	2,297.76	5,708.54	5,562.50	8,833.90	146.04	-3125.36	-0.353792		

Revenue Total		0	0	-2,367.11	0	-2,367.11	-2367.11	0	0		
Expense Total		167,370.00	14,959.09	43,346.76	41,842.50	130,314.22	1504.26	-86967.46	-0.667367		Bldg Maint shows \$74k in expenses net expense decline of \$12k when both departments combined
Grand Total		167,370.00	14,959.09	40,979.65	41,842.50	127,947.11	-862.85	-86967.46	-0.679714		

School House

Period 03 - 03
Fiscal Year 2013 - 2013

Account Number Description Expense Dept 2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget 2012 One Year Prior Actual 2012 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

Account Number	Description	Expense Dept	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1232	Operating Expenses											
100-1232-65365	School House Telephone		300	16.15	48.53	75	47.37	-26.47	1.16	2.45%		
100-1232-65701	School House Electricity		1,600.00	146.49	299.16	400	352.02	-100.84	-52.86	-15.02%		
100-1232-75515	SchHouse Services and Supplies		1,400.00	246.3	557.46	350	456	207.46	101.46	22.25%		
	Operating Expenses		3,300.00	408.94	905.15	825	855.39	80.15	49.76	5.82%		
Expense Total			3,300.00	408.94	905.15	825	855.39	80.15	49.76	5.82%		
Grand Total			3,300.00	408.94	905.15	825	855.39	80.15	49.76	5.82%		

Rodgers Ranch

Period 03 - 03
Fiscal Year 2013 - 2013

Account Number 1233 Description Dept Revenue

2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget 2012 One Year Prior Actual 2012 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change Prior Year

Comments

Account Number	Description	Dept	Revenue	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1233-43700	R Ranch Rental			-2,000.00	0	0	-500	0	500	500	0	0.00%	Rental inquiries from a 1/2 dozen folks but no booked rentals. Referred them to WC
	Revenue			-2,000.00	0	0	-500	0	500	500	0	0.00%	

Expense

Account Number	Description	Dept	Revenue	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
100-1233-65701	R Ranch Gas & Electric			1,000.00	27.23	49.58	250	0	-200.42	49.58	49.58	100.00%	
100-1233-65705	R Ranch Water Expense			1,000.00	470.86	470.86	250	0	220.86	470.86	470.86	100.00%	
100-1233-75515	R Ranch Services & Supplies			1,500.00	0	0	375	0	-375	0	0	0.00%	
	Operating Expenses			3,500.00	498.09	520.44	875	0	-354.56	520.44	520.44	100.00%	

Revenue Total				-2,000.00	0	0	-500	0	500	500	0	0.00%	
Expense Total				3,500.00	498.09	520.44	875	0	-354.56	520.44	520.44	100.00%	
Grand Total				1,500.00	498.09	520.44	375	0	145.44	520.44	520.44	100.00%	

Account Number 1240	Description ADULT ACTIVITIES	2013		2013		2012		2012		% Change		Comments
		Budget	Period Amt	End Bal	YTD Budget	One Year Prior Actual	YTD Budget	Prior Year	Prior Year	% Change		
	Revenue											
100-1240-44100	Adult- Classes	-110,000.00	-6,733.65	-30,187.25	-27,500.00	-34,349.13	-2,687.25	4,161.88	-12.12%	Adult C&A going well under Holly		
100-1240-44200	Adult-Summer School	-82,000.00	-52	-51,115.86	-20,500.00	-47,952.43	-30,615.86	-3,163.43	6.60%			
	Revenue	-192,000.00	-6,785.65	-81,303.11	-48,000.00	-82,301.56	-33,303.11	998.45	-1.21%			
	Expense											
1240	ADULT ACTIVITIES											
	Wages and Benefits											
100-1240-50001	Adult-Salary General Manager	6,400.00	525.3	1,575.90	1,600.00	1,534.92	24.10	40.98	2.67%			
100-1240-50002	Adult-Salary Office Staff	2,870.00	237.36	712.07	717.5	693.5	-5.43	18.57	2.68%			
100-1240-50003	Adult-Salary Accounting Staff	6,000.00	514.6	1,543.82	1,500.00	1,503.67	43.82	40.15	2.67%			
100-1240-50100	Adult-Salary Supervisor	0	0	0	0	11,564.00	0.00	-11,564.00	-100.00%	Dodie retired		
100-1240-50150	Adult-Salaries Program	45,000.00	3,307.50	6,166.25	11,250.00	8,740.15	5,083.75	-2,573.90	-29.45%	class revenue down 12% salaries up \$10k but revenue only increased \$3200		
100-1240-50160	Adult-Salaries Summer School	29,000.00	0	23,707.00	7,250.00	13,798.81	16,457.00	9,908.19	71.80%			
100-1240-55150	Employer FICA/Medicare	3,800.00	142.96	781.71	950	1,701.26	-168.29	-919.55	-54.05%			
100-1240-55250	PERS- Employer Share	2,500.00	194.97	584.86	625	2,721.17	-40.14	-2,136.31	-78.51%	Dodie retired		
100-1240-55300	Kaiser - Employer Share	3,500.00	306.97	873.2	875	3,216.2	-1.80	-1,448.44	-62.39%	Dodie retired		
100-1240-55310	Delta Dental - Empr Share	1,000.00	34.42	103.29	250	312.05	146.71	-208.76	-66.90%	Dodie retired		
100-1240-55320	Life & Ltd Ins - Empr Shr	200	11.4	33.82	50	33.35	-16.18	0.47	1.41%			
100-1240-55370	PARS District Share	1,500.00	78.65	844.29	375	776.88	469.29	67.41	8.68%			
100-1240-55400	Workers Compensation	1,850.00	56.81	466.01	462.5	578.87	3.51	-112.86	-19.50%			
100-1240-55450	Unemployment Insurance	2,000.00	0	0	500	756	-500.00	-756.00	-100.00%	actual claims paid		
	Wages and Benefits	105,620.00	5,410.94	37,392.22	26,405.00	47,036.27	10,987.22	-9,644.95	-20.50%			
	Operating Expenses											
100-1240-60350	Mileage	100	0	0	25	0	-25.00	0.00	0.00%			
100-1240-60370	Staff Training	400	0	0	100	0	-100.00	0.00	0.00%			
100-1240-65365	Telephone	200	0	0	50	0	-50.00	0.00	0.00%			
100-1240-70000	Professional Services	2,560.00	493.38	985.84	640	1,183.77	345.84	-197.93	-16.72%			
100-1240-73320	Insurance	2,800.00	245.38	736.14	700	726.6	36.14	9.54	1.31%			
100-1240-73335	Memberships	0	0	0	0	65.85	0.00	-65.85	-100.00%			
100-1240-73340	Administrative Fees	4,000.00	555.42	1,515.16	1,000.00	982.49	515.16	532.67	54.22%			
100-1240-73410	Use of Premise	20,000.00	0	0	5,000.00	0	-5,000.00	0.00	0.00%	Paid \$16548 for Rec SS in Oct		
100-1240-75350	Postage	600	14.52	159.26	150	169.78	9.26	-10.52	-6.20%			
100-1240-75620	Program Supplies	10,500.00	360	1,092.15	2,625.00	-420.37	-1,532.85	1,512.52	-359.81%	contract instructors and supplies for C&A		
100-1240-75625	Publicity	1,100.00	0	0	275	747.19	-275.00	-747.19	-100.00%			
100-1240-75660	Summer School Supplies	11,000.00	423.14	6,051.43	2,750.00	6,065.33	3,301.43	-13.90	-0.23%			
	Operating Expenses	53,260.00	2,091.84	10,539.98	13,315.00	9,520.64	-2,775.02	1,019.34	10.71%			
	Revenue Total	-192,000.00	-6,785.65	-81,303.11	-48,000.00	-82,301.56	-33,303.11	998.45	-1.21%			
	Expense Total	158,880.00	7,502.78	47,932.20	39,720.00	56,556.91	8,212.20	-8,624.71	-15.25%			
	Grand Total	-33,120.00	717.13	-33,370.91	-8,280.00	-25,744.65	25,090.91	-7,626.26	29.62%	Profit of \$33k an improvement of \$8k achieved by payroll savings of almost \$10k		

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	YTD Budget	\$ Change	% Change	Comments
1250	ATHLETICS									
	Revenue									
100-1250-45050	Athletics-Youth Sports	-20,000.00	-6,186.00	-7,878.00	-5,000.00	-10,572.00	-2,878.00	2,694.00	-25.48%	
100-1250-45150	Athletics-Recreation Gen	-114,000.00	-32,042.00	-64,586.04	-28,500.00	-53,953.00	-36,086.04	-10,633.04	19.71%	
100-1250-45200	Athletics-Softball	-153,000.00	-24,604.00	-89,273.00	-38,250.00	-97,146.00	-51,023.00	7,873.00	-8.10%	Addition of fall bocce, kickball
100-1250-45250	Athletics-Basketball	-77,000.00	-11,845.00	-23,519.00	-19,250.00	-27,919.00	-4,269.00	4,400.00	-15.76%	
100-1250-45300	Athletics-Drop-in Sport	-16,000.00	-375	-2,824.00	-4,000.00	-1,785.00	1,176.00	-1,039.00	58.21%	
100-1250-45350	Athletics-Rec Facility U	-27,000.00	-2,464.50	-7,224.22	-6,750.00	-20,474.22	-19,501.72	252.53%		Availability of picnic sites
100-1250-45360	Athletics Field Use	-55,000.00	0	-10,000.00	-13,750.00	-20,000.00	3,750.00	10,000.00	-50.00%	
100-1250-45400	Athletics-Ath& Fitness	-21,500.00	-1,291.00	-7,979.00	0	-10,204.00	-2,604.00	2,225.00	-21.81%	
100-1250-45600	Athletics-Bus rental	-1,000.00	0	0	-250	0	250.00	0.00	0.00%	
	Revenue	-484,500.00	-78,807.50	-233,283.26	-121,125.00	-229,301.50	-112,158.26	-3,981.76	1.74%	overall slight revenue increase

1250	ATHLETICS									
	Expense									
	Wages and Benefits									
100-1250-50001	Athletics-Salary General Manag	11,500.00	945.54	2,836.62	2,875.00	2,762.84	-38.38	73.78	2.67%	
100-1250-50002	Athletics-Salary Office Staff	5,040.00	427.24	1,281.72	1,260.00	1,341.38	21.72	-59.66	-4.45%	
100-1250-50003	Athletics-Salary Accounting St	10,500.00	976.28	2,778.84	2,625.00	2,722.95	153.84	55.89	2.05%	
100-1250-50010	Athletics-Salary Supervisors	72,500.00	6,040.00	18,120.00	18,125.00	5,863.00	-5.00	12,257.00	209.06%	
100-1250-50015	Athletics-Rec Co-Ordinators	36,500.00	2,950.00	8,850.00	9,125.00	20,403.00	-275.00	-11,553.00	-56.62%	
100-1250-50050	Salary Youth Sports	3,400.00	0	0	850	61.75	-850.00	-61.75	-100.00%	
100-1250-50100	Salary Teens	0	0	0	0	317.03	0.00	-317.03	-100.00%	
100-1250-50200	Salaries Adult Sports	38,000.00	2,673.25	9,280.75	9,500.00	9,377.25	-219.25	-96.50	-1.03%	
100-1250-50300	Athletics-Salaries Drop-In	2,000.00	0	0	500	0	-500.00	0.00	0.00%	
100-1250-50500	Salaries Athletics	12,000.00	415.8	5,591.40	3,000.00	4,443.48	2,591.40	1,147.92	25.83%	
100-1250-55150	Employer FICA/Medicare	10,200.00	871.38	2,726.47	2,550.00	2,705.06	176.47	21.41	0.79%	
100-1250-55250	PERS - Employer Share	20,850.00	1,720.93	5,162.82	5,212.50	5,873.21	-49.68	-710.39	-12.10%	
100-1250-55300	Kaiser - Employer Share	32,000.00	2,830.05	8,030.78	8,000.00	7,578.19	30.78	452.59	5.97%	
100-1250-55310	Delta Dental - Empr Share	4,000.00	329.03	987.08	1,000.00	948.81	-12.92	38.27	4.03%	
100-1250-55320	Life & Ltd Ins - Empr Shr	1,200.00	106.22	315.35	300	311.05	15.35	4.30	1.38%	
100-1250-55370	PARS District Share	1,400.00	77.25	425.33	350	542.81	75.33	-117.48	-21.64%	
100-1250-55400	Workers Compensation	3,900.00	195.97	669.32	975	707.85	-305.68	-38.53	-5.44%	
100-1250-55450	Unemployment Insurance	1,000.00	0	519	250	941	269.00	-422.00	-44.85%	
	Wages and Benefits	265,990.00	20,508.94	67,575.48	66,497.50	66,900.66	1,077.98	674.82	1.01%	flat

	Operating Expenses									
100-1250-60350	Mileage	750	74.93	152.63	187.5	160.96	-34.87	-8.33	-5.18%	
100-1250-60370	Staff Training	400	0	0	100	52	-100.00	-52.00	-100.00%	
100-1250-65365	Telephone	2,000.00	134.44	282.58	500	344.49	-217.42	-61.91	-17.97%	
100-1250-70000	Professional Services	4,370.00	888.08	1,774.51	1,092.50	2,130.79	682.01	-356.28	-16.72%	
100-1250-73320	Insurance	5,850.00	441.68	1,325.04	1,462.50	1,501.64	-137.46	-176.60	-11.76%	
100-1250-73335	Memberships	250	0	0	62.5	65.85	-62.50	-65.85	-100.00%	
100-1250-73340	Administrative Fees	7,200.00	999.76	2,727.29	1,800.00	1,768.49	927.29	958.80	54.22%	
100-1250-73410	Use of Premise	38,000.00	1,584.00	3,330.00	9,500.00	2,136.00	-6,170.00	1,194.00	55.90%	
100-1250-75050	Youth Sports Supplies	5,750.00	1,662.77	1,662.77	1,437.50	1,649.54	225.27	13.23	0.80%	
100-1250-75350	Postage	1,400.00	26.14	286.67	350	305.61	-63.33	-18.94	-6.20%	
100-1250-75620	Rec General Supplies	40,000.00	692.34	12,691.32	10,000.00	9,648.40	2,691.32	3,042.92	31.54%	
										Paying for football, soccer, kickball and softball Added fall season for football and kickball and extended soccer out
100-1250-75622	Contract Officials	56,500.00	4,984.00	23,885.00	14,125.00	24,517.00	9,760.00	-632.00	-2.58%	
100-1250-75625	Publicity	1,000.00	0	0	250	0	-250.00	0.00	0.00%	
100-1250-75628	Bus Expenses	4,500.00	0	0	1,125.00	2,357.10	-1,125.00	-2,357.10	-100.00%	
100-1250-75670	Athletic Supplies	2,100.00	0	119.6	525	1,675.46	-405.40	-1,555.86	-92.86%	
	Operating Expenses	170,070.00	11,488.14	48,237.41	42,517.50	48,313.33	5,719.91	-75.92	-0.16%	flat
	Revenue Total	-484,500.00	-78,807.50	-233,283.26	-121,125.00	-229,301.50	-112,158.26	-3,981.76	1.74%	
	Expense Total	436,060.00	31,997.08	115,812.89	109,015.00	115,213.99	6,797.89	598.90	0.52%	improved profits by \$3k thru revenue increase while holding expenses flat
	Grand Total	-48,440.00	-46,810.42	-117,470.37	-12,110.00	-114,087.51	-105,360.37	-3,382.86	2.97%	

Teens

Period 03 - 03
Fiscal Year 2013 - 2013

2013 Budget 2013 Period Amt 2013 End Bal YTD Budget One Year Prior Actual 2012 \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	YTD Budget	One Year Prior Actual	2012 \$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
1255	TEENS									
	Revenue									
100-1255-43700	Teen Center Rentals	-8,000.00	0	0	-2,000.00	0	2,000.00	0	0.00%	rev projected for last 6 mos of fiscal year
100-1255-45100	Teen Activities	-70,000.00	-827.85	-34,671.80	-17,500.00	-39,294.99	-17,171.80	4623.19	-11.77%	
100-1255-45200	Teen Center Snack Shack	-5,000.00	0	0	-1,250.00	0	1,250.00	0	0.00%	
100-1255-45450	Teen Special Events	-3,000.00	0	0	-750	-36,163.27	750.00	36163.27	-100.00%	blues & brews now shown in Preschool
100-1255-45700	Teen Cntr Furniture Donation	0	0	-11,409.96	0	-9,015.24	-11,409.96	-2394.72	26.56%	net rev decline of \$2k when adjusted for B&B move
	Revenue	-86,000.00	-827.85	-46,081.76	-21,500.00	-84,473.50	-24,581.76	38391.74	-45.45%	
1255	Expense TEENS									
	Wages and Benefits									
100-1255-50001	Teens-Salary General Manager	2,600.00	210.12	630.36	650	613.96	-19.64	16.4	2.67%	
100-1255-50002	Teens- Salary Office Staff	1,200.00	94.94	284.82	300	184.32	-15.18	100.5	54.52%	
100-1255-50003	Teens Salary Accounting Staff	2,500.00	205.84	617.52	625	585.1	-7.48	32.42	5.54%	
100-1255-50015	Teens- Salary Supervisor	58,000.00	4,772.70	14,318.09	14,500.00	13,409.34	-181.91	908.75	6.78%	
100-1255-50120	Teens- Salary Teen Center Staf	35,000.00	630.85	9,119.57	8,750.00	8,684.86	369.57	434.71	5.01%	
100-1255-50190	Teens-Salary Custodial PTime	8,000.00	0	0	2,000.00	0	-2,000.00	0	0.00%	
100-1255-50150	Teens-Employer FICA/Medicare	4,500.00	402.8	1,312.68	1,125.00	1,183.09	187.68	129.59	10.95%	
100-1255-55250	Teens-PERS -Employer Share	10,050.00	805.9	2,417.72	2,512.50	2,632.54	-94.78	-214.82	-8.16%	
100-1255-55300	Teens-Health Coverage	14,500.00	1,266.83	3,603.51	3,625.00	3,359.45	-21.49	244.06	7.26%	
100-1255-55310	Teens-Dental Coverage	1,530.00	133.2	399.59	382.5	256.08	17.09	143.51	56.04%	
100-1255-55320	Teens- PARS -Employer Share	500	48.54	144.02	125	132.6	19.02	11.42	8.61%	
100-1255-55370	FICA Alternative PARS	1,000.00	8.71	280.29	250	212.32	30.29	67.97	32.01%	
100-1255-55400	Teens-Workers Compensation	1,200.00	113.1	423.38	300	376.88	123.38	46.5	12.34%	
100-1255-55450	Teens-Unemployment Insurance	0	0	55	0	0	55.00	55	100.00%	
	Wages and Benefits	140,580.00	8,693.53	33,606.55	35,145.00	31,630.54	-1,538.45	1976.01	6.25%	
	Operating Expenses									
100-1255-60350	Mileage Reimbursement	600	0	26.64	150	76.04	-123.36	-49.4	-64.97%	
100-1255-60370	Staff Training	1,000.00	0	0	250	0	-250.00	0	0.00%	
100-1255-65365	Telephone expense	2,800.00	0	38.83	700	190.8	-661.17	-151.97	-79.65%	
100-1255-65701	Electricity	5,000.00	566.81	566.81	1,250.00	0	-683.19	566.81	100.00%	
100-1255-65705	Gas expense	2,000.00	90.16	98.26	500	0	-401.74	98.26	100.00%	
100-1255-70000	Professional Fees	1,300.00	197.36	394.34	325	473.51	69.34	-79.17	-16.72%	
100-1255-73320	Insurance Expense	1,650.00	98.15	294.45	412.5	96.88	-118.05	197.57	203.93%	
100-1255-73335	Memberships	350	0	0	87.5	0	-87.50	0	0.00%	
100-1255-73340	Administrative Expenses	1,800.00	222.16	606.06	450	393	156.06	213.06	54.21%	
100-1255-75350	Postage Expense	250	5.8	63.7	62.5	67.91	1.20	-4.21	-6.20%	
100-1255-75500	Office Supplies	500	0	0	125	0	-125.00	0	0.00%	
100-1255-75515	Services & Supplies	14,000.00	304.64	304.64	3,500.00	0	-3,195.36	304.64	100.00%	
100-1255-75620	Snack Shack Supplies	3,000.00	0	0	750	0	-750.00	0	0.00%	
100-1255-75625	Teen Publicity	500	0	0	125	0	-125.00	0	0.00%	
100-1255-75626	Teen Supplies	25,000.00	-2,344.85	4,610.77	6,250.00	19,203.42	-1,639.23	-14592.65	-75.99%	Danville not yet billed for Summer programs
100-1255-75627	Teen Website Expenses	1,500.00	9.95	67.03	375	124.85	-307.97	-57.82	-46.31%	
100-1255-75630	Teens-Special Event Expenses	500	0	0	125	34,634.31	-125.00	-34634.31	-100.00%	blues & brews now shown in child care actual decline of \$13,500 when adjusted for B&B move
	Operating Expenses	61,750.00	-849.82	7,071.53	15,437.50	55,260.72	-8,365.97	-48189.19	-87.20%	
	Revenue Total	-86,000.00	-827.85	-46,081.76	-21,500.00	-84,473.50	-24,581.76	38391.74	-45.45%	
	Expense Total	202,330.00	7,843.71	40,678.08	50,582.50	86,891.26	-9,904.42	-46213.18	-53.19%	Improved bottom line by expense reduction but waiting for Danville to invoice for Summer programs
	Grand Total	116,330.00	7,015.86	-5,403.68	29,082.50	2,417.76	-34,486.18	-7821.44	-323.50%	

Account Number 1260 Description 2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget One Year Prior Actual 2012 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
Preschool YOUTH											
Revenue											
100-1260-46100	Preschool-Elementary	-30,000.00	-664.5	-14,124.50	-7,500.00	-9,543.65	-6,624.50	-4,580.85	48.00%		Enrollment in specially summer camps increased
100-1260-46150	Preschool- Special Events	-27,000.00	-307.5	-4,640.00	-6,750.00	-4,800.89	2,110.00	160.89	-3.35%		
100-1260-46155	Preschool- Holiday Festival	-350	0	0	-87.5	0	87.50	0.00	0.00%		
100-1260-46160	Blues & Brews Special Event	-49,500.00	-1,350.00	-28,613.45	-12,375.00	0	-16,238.45	-28,613.45	100.00%		
100-1260-46250	Preschool- Preschool Classes	-68,000.00	-2,435.14	-35,065.74	-17,000.00	-28,713.30	-18,065.74	-6,352.44	22.12%		Increase in Summer enrollments
100-1260-46260	Preschool- Priority Preschool	-310,000.00	-17,504.10	-55,911.02	-77,500.00	-68,761.65	21,588.98	12,850.63	-18.69%		Enrollment up from last Sept. but billing different this year expect to meet budget
100-1260-46300	Priority Parent Revenue	0	0	-14,431.83	0	-19,311.62	-14,431.83	4,879.79	-25.27%		
	Revenue	-484,850.00	-22,261.24	-152,786.54	-121,212.50	-131,131.11	-31,574.04	-21,655.43	16.51%		

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
Expense											
Preschool YOUTH											
Wages and Benefits											
100-1260-50001	PreSch-Salary General Manager	6,400.00	525.3	1,575.90	1,600.00	1,534.92	-24.10	40.98	2.67%		
100-1260-50002	PreSch-Salary Office Staff	3,860.00	237.36	712.07	965	693.5	-252.93	18.57	2.68%		
100-1260-50003	PreSch-Salary Accounting Staff	6,100.00	514.6	1,543.82	1,525.00	1,503.67	18.82	40.15	2.67%		
100-1260-50050	PreSch-Salary Supervisor	24,230.00	1,989.49	5,968.48	6,057.50	6,584.88	-89.02	-616.40	-9.36%		
100-1260-50100	PreSch-Salary Elementary Progr	3,000.00	0	0	750	869.42	-750.00	-869.42	-100.00%		More contract instructors
100-1260-50150	PreSch-Salary Special Events	7,650.00	530.3	2,033.18	1,912.50	2,154.59	120.68	-121.41	-5.63%		
100-1260-50250	Salaries Preschool	28,000.00	878.67	9,932.24	7,000.00	12,884.32	2,932.24	-2,952.08	-22.91%		
100-1260-50260	Salaries Priority Ps	128,000.00	11,095.74	17,282.53	32,000.00	15,448.96	-14,717.47	1,833.57	11.87%		
100-1260-55150	Employer FICA/Medicare	12,500.00	994.38	2,520.41	3,060.00	2,733.12	-539.59	-212.71	-7.78%		
100-1260-55250	PERS- Employer Share	20,400.00	1,751.88	4,607.70	5,125.00	5,510.92	-517.30	-903.22	-16.39%		
100-1260-55300	Kaiser - Employer Share	4,500.00	434.1	1,234.82	1,125.00	1,459.26	109.82	-224.44	-15.38%		
100-1260-55310	Delta Dental - Empr Share	1,800.00	127.11	381.28	450	461.11	-68.72	-79.83	-17.31%		
100-1260-55320	Life & Ld Ins - Empr Shr	900	35.81	106.19	225	138	-118.81	-31.81	-23.05%		
100-1260-55370	PARS District Share	1,700.00	81.57	208.61	425	227.73	-216.39	-19.12	-8.40%		
100-1260-55400	Workers Compensation	3,800.00	222.53	558.8	950	645.04	-391.20	-86.24	-13.37%		
100-1260-55450	Unemployment Insurance	1,000.00	0	540	250	0	290.00	540.00	100.00%		
	Wages and Benefits	253,680.00	19,418.84	49,206.03	63,420.00	52,849.44	-14,213.97	-3,643.41	-6.89%		

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
Operating Expenses											
100-1260-60350	Mileage	200	0	0	50	0	-50.00	0.00	0.00%		
100-1260-60370	Staff Training	400	0	0	100	0	-100.00	0.00	0.00%		
100-1260-65365	Telephone	0	0	0	0	0	0.00	0.00	0.00%		
100-1260-70000	Professional Services	2,500.00	493.38	985.84	625	1,183.77	360.84	-197.93	-16.72%		
100-1260-73320	Insurance	3,000.00	245.38	736.14	750	726.6	-13.86	9.54	1.31%		
100-1260-73335	Memberships	200	0	0	50	131.7	-50.00	-131.70	-100.00%		
100-1260-73340	Administrative Fees	5,000.00	555.42	1,515.16	1,250.00	982.49	265.16	532.67	54.22%		
100-1260-73410	Use of Premise	24,000.00	4,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00	0.00%		
100-1260-75100	Elementary Supplies	9,500.00	491.03	9,198.59	2,375.00	3,781.40	6,823.59	5,417.19	143.26%		More contract instructors
100-1260-75150	Special Event Supplies	21,000.00	62.2	3,781.37	5,250.00	4,075.29	-1,468.63	-293.92	-7.21%		
100-1260-75155	Holiday Festival Supplies	300	0	0	75	0	-75.00	0.00	0.00%		shown in Teens in PY
100-1260-75160	Blues&Brews Special Event Exps	33,000.00	-3,900.00	27,802.91	8,250.00	0	19,552.91	27,802.91	100.00%		
100-1260-75225	License Fees	300	0	0	75	0	-75.00	0.00	0.00%		
100-1260-75250	Preschool Supplies	8,000.00	612.96	3,315.46	2,000.00	742.65	1,315.46	2,572.81	346.44%		
100-1260-75260	Priority Ps Supplies	9,500.00	1,136.30	1,217.36	2,375.00	1,366.06	-1,157.64	-148.70	-10.89%		
100-1260-75300	Priority Parent Expenses	0	1,802.89	2,252.89	0	231.1	2,252.89	2,021.79	874.86%		
100-1260-75350	Postage	700	14.52	159.26	175	169.78	-15.74	-10.52	-6.20%		
100-1260-75625	Publicity	1,000.00	0	0	250	0	-250.00	0.00	0.00%		
	Operating Expenses	118,600.00	5,514.08	56,964.98	29,650.00	19,390.84	27,314.98	37,574.14	193.77%		

Revenue Total	-484,850.00	-22,261.24	-152,786.54	-121,212.50	-131,131.11	-31,574.04	-21,655.43	16.51%
Expense Total	372,280.00	24,932.92	106,171.01	93,070.00	72,240.28	13,101.01	33,930.73	46.97%
Grand Total	-112,570.00	2,671.68	-46,615.53	-28,142.50	-58,890.83	-18,473.03	12,275.30	-20.84%
								Profits down \$18k

Period 03 - 03
Fiscal Year 2013 - 2013

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	\$ Change YTD Budget	% Change Prior Year	Comments
CHILD CARE									
Revenue									
1270	CHILD CARE Revenue	-320,000.00	-29,909.83	-91,899.54	-80,000.00	-84,952.97	-11,899.54	8.18%	
100-1270-47100	Child Care Revenue	-320,000.00	-29,909.83	-91,899.54	-80,000.00	-84,952.97	-11,899.54	8.18%	
Expense									
CHILD CARE									
Wages and Benefits									
100-1270-50001	Child-Salary General Manager	3,780.00	315.18	945.55	945	920.95	0.55	24.60	2.67%
100-1270-50002	Child-Salary Office Staff	1,730.00	142.41	427.24	432.5	416.1	-5.26	11.14	2.68%
100-1270-50003	Child-Salary Accounting Staff	3,700.00	308.76	926.29	925	902.22	1.29	24.07	2.67%
100-1270-50100	Child Care Director	55,980.00	4,631.00	13,893.00	13,995.00	11,465.00	-102.00	2,428.00	21.18%
100-1270-50110	Childcare Staff Full-Time	24,230.00	1,989.51	5,968.52	6,057.50	11,731.42	-88.98	-5,762.90	-49.12%
100-1270-50120	Childcare Staff Part-Time	65,000.00	5,209.69	21,283.36	16,250.00	16,779.88	5,033.36	4,503.48	26.84%
100-1270-50190	Child-Custodial Part Time Staf	5,600.00	683.28	1,451.97	1,400.00	1,461.46	51.97	-9.49	-0.65%
100-1270-55150	Employer FICA/Medicare	9,150.00	751.37	2,402.25	2,287.50	2,438.75	114.75	-36.50	-1.50%
100-1270-55250	PERS- Employer Share	16,600.00	1,261.77	3,820.45	4,150.00	5,047.16	-329.55	-1,226.71	-24.30%
100-1270-55300	Kaiser - Employer Share	9,000.00	819.75	2,331.80	2,250.00	3,545.21	81.80	-1,213.41	-34.23%
100-1270-55310	Delta Dental - Empr Share	2,800.00	173.83	521.49	700	566.2	-178.51	-44.71	-7.90%
100-1270-55320	Life & Ltid Ins - Empr Shr	1,000.00	70.21	208.44	250	246.8	-41.56	-38.36	-15.54%
100-1270-55370	PARS District Share	1,300.00	104.02	508.23	325	453.42	183.23	54.81	12.09%
100-1270-55400	Workers Compensation	3,000.00	245.22	757.56	750	777.62	7.56	-20.06	-2.58%
100-1270-55450	Unemployment Insurance	1,000.00	0	0	250	0	-250.00	0.00	#DIV/0!
	Wages and Benefits	203,870.00	16,706.00	55,446.15	50,967.50	56,752.19	4,478.65	-1,306.04	-2.30%
Operating Expenses									
100-1270-60350	Mileage	200	37.19	52.73	50	0	2.73	52.73	100.00%
100-1270-60370	Staff Training	200	0	0	50	0	-50.00	0.00	0.00%
100-1270-65365	Telephone	1,000.00	107.3	321.93	250	359.73	71.93	-37.80	-10.51%
100-1270-65700	Combined Utilities	1,000.00	154	308	250	232	58.00	76.00	32.76%
100-1270-70000	Professional Services	1,400.00	296.02	591.5	350	710.26	241.50	-118.76	-16.72%
100-1270-73320	Insurance	1,800.00	147.23	441.69	450	435.96	-8.31	5.73	1.31%
100-1270-73335	Memberships	200	0	0	50	0	-50.00	0.00	0.00%
100-1270-73340	Administrative Fees	2,800.00	333.26	909.1	700	589.5	209.10	319.60	54.22%
100-1270-73410	Use of Premise	0	0	1	0	0	1.00	1.00	100.00%
100-1270-75225	License Fees	1,200.00	0	880	300	880	580.00	0.00	0.00%
100-1270-75250	Kidstop Supplies	23,000.00	3,072.90	12,966.31	5,750.00	14,739.52	7,216.31	-1,773.21	-12.03%
100-1270-75350	Postage	400	8.72	95.56	100	101.87	-4.44	-6.31	-6.19%
100-1270-75515	Services & Supplies	3,000.00	227.78	519.87	750	0	-230.13	519.87	100.00%
100-1270-75625	Kidstop Publicity	400	35.17	234.33	100	53.28	134.33	181.05	339.81%
	Operating Expenses	36,600.00	4,419.57	17,322.02	9,150.00	18,102.12	8,172.02	-780.10	-4.31%
	Revenue Total	-320,000.00	-29,909.83	-91,899.54	-80,000.00	-84,952.97	-11,899.54	-6,946.57	8.18%
	Expense Total	240,470.00	21,125.57	72,768.17	60,117.50	74,854.31	12,650.67	-2,086.14	-2.79%
	Grand Total	-79,530.00	-8,784.26	-19,131.37	-19,882.50	-10,098.66	751.13	-9,032.71	89.44%
									\$9k improvement in YTD profits achieved by increasing revenue and decreasing expenses

Mileage used by the Site Director

This fluctuates depending on the billing cycle

Kept summer trip expenses lower

New Account

Aquatics

Period: 03
Fiscal Year: 2013 - 2013

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	S Change YTD Budget	% Change Prior Year	Comments	
1280	Revenue									
100-1280-48000	Aquatics: Classes	-24,000.00	-960.7	-10,529.09	-6,000.00	-8,802.53	-4,529.09	-1,726.56	19.61%	addition of aqua zumba, increased water walking fewer water blast passes sold, adjusted WB & WX pass fees in Active to contribute to ADA, etc in fall 2011
100-1280-48100	Aquatics:Water Exercise Class	-31,000.00	-2,629.00	-8,468.00	-7,750.00	-11,122.00	-7,18.00	2,654.00	-23.86%	Received \$7,000 donation from Dolpins for coaches salaries
100-1280-48200	Aquatics:Dollin Swim Team	-58,000.00	-7,000.00	-43,953.48	-14,500.00	-38,913.62	-29,453.48	-5,039.86	12.95%	decreased rec swim attendance, advance purchase of goggles for spring 2013
100-1280-48300	Aquatics:Pool Rental	-17,500.00	-860	-11,384.50	-4,375.00	-11,830.02	-7,009.50	445.52	-3.77%	
100-1280-48400	Aquatics:Recreational Swim	-32,500.00	-4,314.88	-20,016.25	-8,125.00	-23,259.42	-11,891.25	3,243.17	-13.94%	
100-1280-48500	Aquatics: Swim Instructions	-111,000.00	-2,709.00	-70,242.36	-27,750.00	-72,762.50	-42,492.36	2,520.14	-3.46%	
100-1280-48600	Aquatics: Family Swim Pass	-1,500.00	0	-180	-375	0	195.00	-180.00	100.00%	
100-1280-48700	Aquatics: Swim for Fitness	-26,000.00	-3,617.00	9,580.01	-6,500.00	-12,317.20	-3,080.01	2,737.19	-22.22%	decreased enrollment by ~ 40 compared to 2011
100-1280-48800	Aquatics:PH Swim Club	-9,000.00	-5,256.89	-9,089.89	-2,250.00	-7,574.40	-6,839.89	-1,515.49	20.01%	increased enrollment by 18 over 2011
100-1280-48900	Aquatics: Clinics	-36,000.00	-4,810.50	-10,179.50	-9,000.00	-14,200.00	-1,179.50	4,020.50	28.31%	reduced enrollment in fall 2012 triathlon training camp & moved \$2700 less in unearned revenue
	Revenue	-345,500.00	-32,157.97	-193,623.08	-86,625.00	-200,781.69	-106,998.08	7,158.61	-3.57%	

1280

Account Number	Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	S Change YTD Budget	% Change Prior Year	Comments	
1280	Expense									
AQUATICS	Wages and Benefits									
100-1280-50001	Aqua-Salary General Manager	8,800.00	735.42	2,206.26	2,200.00	2,148.87	6.26	57.39	2.67%	
100-1280-50002	Aqua-Salary Office Staff	4,000.00	332.3	996.9	1,000.00	970.9	-3.10	26.00	2.68%	
100-1280-50003	Aqua-Salary Accounting Staff	8,570.00	720.44	2,161.31	2,142.50	2,105.12	18.81	56.19	2.67%	
100-1280-50100	Aquatics Supervisor	72,650.00	6,040.00	18,120.00	18,162.50	17,648.00	-42.50	472.00	2.67%	
100-1280-50186	Salary Pool Maintenance	52,000.00	4,927.50	12,979.50	13,000.00	11,766.00	-20.50	1,213.50	10.31%	retroactive step increase
100-1280-50187	Salary Pool Custodial	3,650.00	533.5	1,724.25	912.5	1,454.75	811.75	269.50	18.53%	Additional custodial due to extended rec swim, additional lessons
100-1280-50188	Salary Aquatics Co-Ord	55,200.00	6,381.00	15,543.00	13,800.00	12,747.00	1,743.00	2,796.00	21.93%	one supplemental payment from Dolpins donation was taken from here, instead of the Dolpins account
100-1280-50190	Salary Pool Maintenance	9,500.00	23.64	744.27	2,375.00	1,996.45	-1,630.73	-1,252.18	-62.72%	using PT staff for fewer hours
100-1280-50370	Salary Staff Training	8,800.00	406.8	4,531.63	2,200.00	4,179.67	2,331.63	351.96	8.42%	one more summer staff training in 2012
100-1280-50481	Salary Water Exercise	15,000.00	1,806.00	3,522.00	3,750.00	3,104.00	-228.00	418.00	13.47%	use sub to teach during instructor vacation/illness, instead of canceling class
100-1280-50482	Salary Dolpins	28,000.00	5,200.00	16,574.00	7,000.00	15,066.00	9,574.00	1,508.00	10.01%	one crab feed payment in sept, instead of two payments (usually split between June & August)
100-1280-50483	Salary Pool Cashier	3,500.00	452.06	2,393.09	875	2,365.89	1,518.09	27.20	1.15%	
100-1280-50484	Salary Life Guard	49,000.00	5,459.16	25,415.24	12,250.00	23,118.08	13,165.24	2,297.16	9.94%	8 added rec swim days by extending through end of September
100-1280-50485	Aqua-Salary Instructor	34,000.00	3,589.16	22,705.46	8,500.00	19,287.51	14,205.46	3,417.95	17.72%	additional one week session of lessons at end of summer, no break between summer and fall
100-1280-50486	Salary Pool Manager	7,600.00	1,011.78	4,254.74	1,900.00	3,647.16	2,354.74	607.58	16.66%	one coach turned paperwork in after 9/30 payroll
100-1280-50488	Salary Ph Swim Club	4,200.00	303.75	303.75	1,050.00	686	-746.25	-382.25	-55.72%	Will correct in future reports
100-1280-50489	Aqua-Salary Clinics	13,500.00	586.5	2,341.50	3,375.00	3,045.58	-1,033.50	-704.08	-23.12%	reduced enrollments reduces instructor payments
100-1280-50490	Salary Aquatic Classes	23,000.00	1,992.78	8,640.78	5,750.00	8,591.57	2,890.78	49.21	0.57%	
100-1280-50510	Employer FICA/Medicare	18,900.00	1,767.44	5,484.81	4,725.00	5,213.99	759.81	270.82	5.19%	
100-1280-50520	PERS- Employer Share	32,100.00	2,644.13	7,665.83	8,025.00	8,713.96	-359.17	-1,048.13	-12.03%	
100-1280-50530	Kaiser - Employer Share	26,000.00	2,336.45	6,646.15	6,500.00	7,813.14	146.15	-1,168.99	-14.94%	
100-1280-50531	Delta Dental - Empr Share	5,800.00	466.38	1,399.13	1,450.00	1,344.98	-50.87	54.15	4.03%	
100-1280-50532	Life & Ltd Ins - Empr Shr	1,850.00	154.55	452.86	462.5	443.93	-9.64	8.93	2.01%	
100-1280-505370	PARS District Share	4,800.00	534.2	2,620.86	1,200.00	2,590.47	1,420.86	30.39	1.17%	
100-1280-55400	Workers Compensation	9,500.00	846.28	2,887.13	2,375.00	2,802.16	512.13	84.97	3.03%	
100-1280-55450	Unemployment Insurance	750	0	0	187.5	0	-187.50	0.00	0.00%	

Account Number Description 2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget One Year Prior Actual 2012 YTD Budget Prior Year \$ Change YTD Budget Prior Year \$ Change % Change Prior Year Comments

1280 AQUATICS

Operating Expenses

100-1280-60350	Mileage	1,000.00	56.44	147.46	250	261.53	-102.54	-114.07	-43.62%	less driving so far this year
100-1280-60370	Staff Training	1,800.00	0	400	450	665	-50.00	-265.00	-39.85%	Korey did not attend CAMS in fall 2012
100-1280-65365	Telephone	2,600.00	170.35	390.32	650	1,139.25	-259.68	-748.93	-65.74%	moved bay alarm charges to 75515
100-1280-65701	Electricity	15,500.00	1,572.82	3,022.52	3,875.00	4,548.89	-852.48	-1,526.37	-33.55%	only 2 payments posted this year versus 3 in 2011
100-1280-65705	Gas	8,500.00	497.2	1,044.75	2,125.00	1,252.50	-1,080.25	-207.75	-16.59%	only 2 payments posted this year versus 3 in 2011
100-1280-65720	Disposal fees	1,750.00	0	0	437.5	0	-437.50	0.00	0.00%	
100-1280-70000	Professional Services	3,600.00	690.73	1,380.18	900	1,657.28	480.18	-277.10	-16.72%	
100-1280-73320	Insurance	4,500.00	343.53	1,030.59	1,125.00	1,017.24	-94.41	13.35	1.31%	
100-1280-73335	Memberships	600	0	200	150	215.75	50.00	-15.75	-7.30%	
100-1280-73340	Administrative Fees	7,000.00	777.6	2,121.23	1,750.00	1,375.49	371.23	745.74	54.22%	
100-1280-73410	Use of Premise	1,000.00	0	342	250	0	92.00	342.00	100.00%	custodial overtime for July swim meets
100-1280-75350	Postage	900	20.33	222.97	225	237.7	-2.03	-14.73	-6.20%	
100-1280-75380	Uniforms For Aquatics	1,800.00	0	0	450	141.97	-450.00	-141.97	-100.00%	haven't bought anything yet this year
100-1280-75515	Janitorial Supplies	3,820.00	341.98	1,528.79	955	1,053.49	573.79	475.30	45.12%	moved bay alarm charges to here from 65365
100-1280-75525	Pool Chemicals Ph Park	19,000.00	1,738.86	7,922.12	4,750.00	9,257.04	3,172.12	-1,334.92	-14.42%	cost more last year due to delivery changes required b/c of teen center construction
100-1280-75527	Pool Chemicals Phec	15,000.00	2,761.41	9,067.18	3,750.00	7,872.50	5,317.18	1,194.68	15.18%	did not receive payment from MDUSD for 1st quarter expenses in the 1st quarter
100-1280-75530	Pool Repairs & Supplies	19,500.00	1,485.39	3,159.58	4,875.00	7,991.01	-1,715.42	-4,831.43	-60.46%	in 2011 had to do bearings at PHEC pump (\$2700) and replace some underwater lights (\$1100)
100-1280-75535	Small Tools	1,500.00	0	49.7	375	3.64	-325.30	46.06	1265.38%	purchase heat gun this year, barely purchased anything at this time last year
100-1280-75620	Program Supplies	11,500.00	938.58	1,491.44	2,875.00	4,826.10	-1,383.56	-3,334.66	-69.10%	purchased lane lines for PHAP in 2011 (\$2100)
100-1280-75625	Aquatics Publicity	1,500.00	146.86	215.5	375	24.9	-159.50	190.50	765.46%	printed more fall flyers this year, updating info on aqua zumba & triathlon banner
	Operating Expenses	122,370.00	11,542.08	33,736.33	30,592.50	43,541.28	3,143.83	-9,804.95	-22.52%	
	Revenue Total	-346,500.00	-32,157.97	-193,623.08	-86,625.00	-200,781.69	-106,998.08	7,158.61	-3.57%	
	Expense Total	623,040.00	60,793.30	206,050.78	155,760.00	206,392.46	50,290.78	-341.68	-0.17%	57k higher deficit despite slight overall expense decline
	Grand Total	276,540.00	28,635.33	12,427.70	69,135.00	5,610.77	-56,707.30	6,816.93	121.50%	

2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget 2013 One Year Prior Actual 2012 YTD Budget 2012 \$ Change 2012 Prior Year 2012 % Change 2012 Comments

Account Number
1290

Description	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2013 One Year Prior Actual	2012 YTD Budget	2012 \$ Change	2012 Prior Year	2012 % Change	Comments
COMMUNICATIONS										
Revenue										
100-1290-46150	0	10.29	10.29	0	0	10.29	10.29	10.29	100.00%	
Communications-Special Events										
Revenue	0	10.29	10.29	0	0	10.29	10.29	10.29	100.00%	
Expense										
COMMUNICATIONS										
Wages and Benefits										
100-1290-50001	5,050.00	420.24	1,260.72	1,262.50	1,227.92	-1.78	32.8	2.67%		
Comm-Salary General Manager										
100-1290-50002	2,300.00	189.88	569.64	575	554.8	-5.36	14.84	2.67%		
Comm-Salary Office Staff										
100-1290-50003	4,860.00	411.67	1,234.97	1,215.00	1,202.89	19.97	32.08	2.67%		
Comm-Salary Accounting Staff										
100-1290-50120	47,000.00	4,464.61	11,669.04	11,750.00	6,952.69	-80.96	47,16.35	67.83%	Jessie and Andee's hours	
Communications Part Time										
100-1290-55150	3,150.00	243.82	717.98	787.5	373.45	-69.52	344.53	92.26%		
Employer FICA/Medicare										
100-1290-55250	5,200.00	432.63	1,302.98	1,300.00	532.89	2.98	770.09	144.51%		
PERS- Employer Share										
100-1290-55300	8,000.00	881.16	2,506.47	2,000.00	600.32	506.47	1906.15	317.52%		
Kaiser - Employer Share										
100-1290-55310	1,200.00	93.89	281.71	300	79.47	-18.29	202.24	254.49%		
Delta Dental - Empr Share										
100-1290-55320	250	27.33	81.11	62.5	26.66	54.45	204.24%	204.24%		
Life & Ld Ins - Empr Shr										
100-1290-55370	600	66.18	170.97	150	178.62	20.97	-7.65	-4.28%		
PARS District Share										
100-1290-55400	250	46.59	94.66	62.5	65.07	32.16	29.59	45.47%		
Workers Compensation										
100-1290-55450	200	0	0	50	0	-50	0	0.00%		
Unemployment Insurance										
Wages and Benefits	78,060.00	7,278.00	19,890.25	19,515.00	11,794.78	375.25	8095.47	68.64%		

Operating Expenses										
100-1290-60350	200	0	0	50	0	-50	0	0.00%		
Mileage										
100-1290-60370	200	0	0	50	0	-50	0	0.00%		
Staff Training										
100-1290-70000	2,000.00	394.7	788.67	500	947.02	288.67	-158.35	-16.72%		
Professional Services										
100-1290-73320	2,600.00	196.3	588.9	650	581.28	-61.1	7.62	1.31%		
Insurance										
100-1290-73335	100	0	0	25	0	-25	0	0.00%		
Memberships										
100-1290-73340	3,000.00	444.34	1,212.13	750	785.99	462.13	426.14	54.22%		
Administrative Fees										
100-1290-75150	0	0	78.08	0	0	78.08	78.08	100.00%		
Special Event Supplies										
100-1290-75350	500	11.62	127.41	125	135.83	2.41	-8.42	-6.20%		
Postage										
100-1290-75500	750	0	0	187.5	262.99	-187.5	-262.99	-100.00%		
Office Supplies										
100-1290-75510	400	0	0	100	0	-100	0	0.00%		
Equipment Maintenance										
100-1290-75605	2,000.00	0	0	500	0	-500	0	0.00%		
Awards										
100-1290-75610	2,000.00	45.9	638.15	500	85.77	138.15	552.38	644.02%		
Major Events										
100-1290-75612	3,000.00	225	225	750	845.93	-525	-620.93	-73.40%		
Website										
100-1290-75615	29,000.00	243.3	2,403.21	7,250.00	1,627.11	-4846.79	776.1	47.70%		
Communications Projects										
100-1290-75624	74,000.00	440.81	25,269.26	18,500.00	18,284.47	6769.26	6984.79	38.20%		
Spotlight Brochure										
100-1290-75625	10,000.00	150	709.12	2,500.00	2,132.35	-1790.88	-1423.23	-66.74%		
District Publicity										
100-1290-75630	5,000.00	241.23	241.23	1,250.00	247.94	-1008.77	-6.71	-2.71%		
Bond Project Publicity										
Operating Expenses	134,750.00	2,393.20	32,281.16	33,687.50	25,936.68	-1406.34	6344.48	24.46%		
Spotlight Brochure										increase in mailing costs and increased pages for opening of TC & SC

Revenue Total	0	10.29	10.29	0	0	10.29	10.29	10.29	100.00%	
Expense Total	212,810.00	9,671.20	52,171.41	53,202.50	37,731.46	-1031.09	14439.95	38.27%		\$14k increased expenses reflecting changes to Spotlight production and printing
Grand Total	212,810.00	9,681.49	52,181.70	53,202.50	37,731.46	-1020.8	14450.24	38.30%		

Account Number Description Expense Dept 2013 Budget 2013 Period Amt 2013 End Bal 2013 YTD Budget 2012 One Year Prior Actual 2012 YTD Budget \$ Change YTD Budget \$ Change Prior Year % Change Prior Year Comments

1350

Account Number	Description	Expense Dept	2013 Budget	2013 Period Amt	2013 End Bal	2013 YTD Budget	2012 One Year Prior Actual	2012 YTD Budget	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
Wages and Benefits												
100-1350-50010	Bldg Maint Superintendent		73,480.00	6,123.00	18,369.00	18,370.00	0	-1.00	18,369.00	100.00%	100.00%	New Dept in CC last year
100-1350-50050	Bldg Maint Supervisor		62,090.00	5,173.00	15,519.00	15,522.50	0	-3.50	15,519.00	100.00%	100.00%	New Dept in CC last year
100-1350-50075	Bldg Maint Craftsman		67,850.00	5,654.00	16,962.00	16,962.50	0	-0.50	16,962.00	100.00%	100.00%	New Dept in CC last year
100-1350-55150	Employer FICA/Medicare		15,560.00	1,296.64	3,889.95	3,890.00	0	-0.05	3,889.95	100.00%	100.00%	New Dept in CC last year
100-1350-55250	PERS-Employer Share		31,150.00	2,585.92	7,757.76	7,787.50	0	-29.74	7,757.76	100.00%	100.00%	New Dept in CC last year
100-1350-55300	Health Coverage		26,940.00	2,434.20	6,924.20	6,735.00	0	189.20	6,924.20	100.00%	100.00%	New Dept in CC last year
100-1350-55310	Delta Dental		3,430.00	285.47	856.41	857.5	0	-1.09	856.41	100.00%	100.00%	New Dept in CC last year
100-1350-55320	Life and Disability Insurance		1,740.00	154.4	458.26	435	0	23.26	458.26	100.00%	100.00%	New Dept in CC last year
100-1350-55370	RS FICA Alternative ER sh		0	0	0	0	0	0.00	0.00	100.00%	100.00%	New Dept in CC last year
100-1350-55400	Workers Compensation		12,530.00	759.52	2,247.13	3,132.50	0	-885.37	2,247.13	100.00%	100.00%	New Dept in CC last year
100-1350-55450	Unemployment Insurance		0	0	0	0	0	0.00	0.00	100.00%	100.00%	New Dept in CC last year
	Wages and Benefits		294,770.00	24,466.15	72,983.71	73,692.50	0	-708.79	72,983.71	100.00%	100.00%	New Dept in CC last year
Operating Expenses												
100-1350-60350	Mileage		1,200.00	98.24	126.55	300	0	-173.45	126.55	100.00%	100.00%	New Dept in CC last year
100-1350-60370	Training		500	0	0	125	0	-125.00	0.00	100.00%	100.00%	New Dept in CC last year
100-1350-65365	Bldg Maint Phone expense		0	119.44	235.89	0	0	235.89	235.89	100.00%	100.00%	New Dept in CC last year
100-1350-75515	Repairs & Supplies		2,000.00	259.02	349.86	500	0	-150.14	349.86	100.00%	100.00%	New Dept in CC last year
100-1350-75535	Tools & Equipment		1,000.00	0	0	250	0	-250.00	0.00	100.00%	100.00%	New Dept in CC last year
	Operating Expenses		4,700.00	476.7	712.3	1,175.00	0	-462.70	712.30	100.00%	100.00%	New Dept in CC last year
Expense Total			299,470.00	24,942.85	73,696.01	74,867.50	0	-1,171.49	73,696.01	100.00%	100.00%	New Dept in CC last year
Grand Total			299,470.00	24,942.85	73,696.01	74,867.50	0	-1,171.49	73,696.01	100.00%	100.00%	New Dept in CC last year

LT Debt

Period 03 - 03
Fiscal Year 2013 - 2013

Account Number 1400	Description	2013		2013 End Bal	2013 YTD Budget	2012 \$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year	Comments
		Budget	Period Amt						
DEBT SERVICE									
Operating Expenses									
100-1400-95807	Interest	146,900.00	28,999.94	28,999.94	36,725.00	-7,725.06	-870.06	-2.91%	
	Operating Expenses	146,900.00	28,999.94	28,999.94	36,725.00	-7,725.06	-870.06	-2.91%	
Debt Service									
100-1400-95801	Community Cnt Principal	25,000.00	0	0	6,250.00	-6,250.00	-30,000.00	-100.00%	
100-1400-95806	CSDA Lease Finance COP 1999	79,300.00	30,000.00	30,000.00	19,825.00	10,175.00	30,000.00	100.00%	
	Debt Service	104,300.00	30,000.00	30,000.00	26,075.00	3,925.00	0.00	0.00%	
Expense Total		251,200.00	58,999.94	58,999.94	62,800.00	-3,800.06	-870.06	-1.45%	
Grand Total		251,200.00	58,999.94	58,999.94	62,800.00	-3,800.06	-870.06	-1.45%	No change form PY

Capital Expenses

Period 03 - 03
Fiscal Year 2013 - 2013

Account Number	Description Expense	2013		2013		2012		2012		2012		2012		Comments
		Budget	Period Amt	End Bal	YTD Budget	One Year Prior	Prior Actual	\$ Change YTD Budget	\$ Change Prior Year	% Change Prior Year				
1500	CAPITAL EXPENDITURES													
100-1500-80104	Pleasant Hill Park	17,000.00	37,783.44	57,993.24	4,250.00	0	53,743.24	57,993.24	100.00%	100.00%	Project Funding in Non-Rec Dept			
100-1500-80159	Ph Education Center	8,000.00	0	7,700.00	2,000.00	0	5,700.00	7,700.00	100.00%	100.00%	resurfacing tennis courts			
100-1500-80160	Sherman Acres Pocket Park	0	0	0	0	162.96	0.00	-162.96	-100.00%	-100.00%				
100-1500-80207	Rodgers Smith Park	10,000.00	0	0	2,500.00	0	-2,500.00	0.00	0.00%	0.00%				
100-1500-80313	Community Center	0	0	1,647.53	0	0	1,647.53	1,647.53	0.00%	0.00%				
100-1500-80326	Winslow Center	0	0	0	0	306.05	0.00	-306.05	-100.00%	-100.00%				
100-1500-80330	Teen Center	0	505.25	3,848.58	0	3,343.29	3,848.58	505.29	15.11%	15.11%	non-bond covered expenses			
100-1500-80344	Senior Center	0	1,242.19	47,379.25	0	7,001.01	47,379.25	40,378.24	576.75%	576.75%	non-bond covered expenses			
100-1500-80350	College Park High School	8,000.00	0	0	2,000.00	0	-2,000.00	0.00	0.00%	0.00%				
100-1500-80841	Administrative Office	10,000.00	-145.8	-145.8	2,500.00	306.05	-2,645.80	-451.85	-147.64%	-147.64%				
100-1500-80844	Pools	10,000.00	53	53	2,500.00	0	-2,447.00	53.00	100.00%	100.00%				
100-1500-80847	Parks	20,000.00	0	0	5,000.00	0	-5,000.00	0.00	0.00%	0.00%				
	Capital Outlay	83,000.00	39,438.08	118,475.80	20,750.00	11,119.36	97,725.80	107,356.44	965.49%	965.49%				
	Expense Total	83,000.00	39,438.08	118,475.80	20,750.00	11,119.36	97,725.80	107,356.44	965.49%	965.49%				
	Grand Total	83,000.00	39,438.08	118,475.80	20,750.00	11,119.36	97,725.80	107,356.44	965.49%	965.49%				

Measure E

eriod 03 - 03
iscal Year 2013 - 2013

Account Number	Description	2013		2013		2013		2012		2012		2012		Comments
		Budget	Period Amt	End Bal	YTD Budget	2013	YTD Budget	One Year Prior	Actual	YTD Budget	Prior Year	\$ Change	% Change	
75-1750-42500	MeasEBond Fund Interest Earned	0	0	-13710.66	0	0	-20,196.39	-13710.66	6,485.73	-32.11%	lower amount of funds on deposit due to paying construction expenses			
	Revenue	0	0	-13710.66	0	0	-20,196.39	-13710.66	6,485.73	-32.11%				
	Capital Outlay													
75-0000-81000	Mease E Senior Center	0	1,010,936.93	2,138,212.38	0	0	1,132,024.55	2138212.38	1,006,187.83	88.88%	actual construction expenses			
75-0000-81010	Meas E Teen Center	0	93,906.36	433,304.30	0	0	496,430.89	433304.9	-63,125.99	-12.72%	actual construction expenses			
75-0000-81020	Meas E Community Center	0	241,013.86	643,152.68	0	0	338,799.83	643152.68	304,352.85	89.83%	actual construction expenses			
75-0000-81030	Meas E Pleasant Oaks Park	0	52,866.68	54,956.75	0	0	1,413.62	54956.75	53,543.13	3787.66%	actual construction expenses			
	Capital Outlay	0	1,398,723.83	3,269,626.71	0	0	1,968,668.89	3269626.71	1,300,957.82	66.08%	actual construction expenses			
Revenue Total		0	0	-13710.66	0	0	-20,196.39	-13710.66	6,485.73	-32.11%				
Expense Total		0	1,398,723.83	3,269,626.71	0	0	1,968,668.89	3269626.71	1,300,957.82	66.08%				
Grand Total		0	1,398,723.83	3,255,916.05	0	0	1,948,472.50	3255916.05	1,307,443.55	67.10%				

General Ledger Balance Sheet

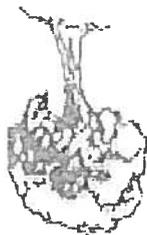
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Period Ending 3

Fiscal Period 3, 2013

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



Description Amount

GENERAL FUND

Description	Amount
Assets	
Cash in County	(2,119,766.31)
Cash in County-Debt Serv	215,189.18
Payroll Checking US Bank	148,404.81
US Bank Special Events Checkin	379.99
Gen Checking US Bank - checks	23,410.48
LAF-Cash Investments	916,446.49
LAF-Cash Investments	203,952.75
Accounts Receivable	(8,374.06)
Active Charges Receivable	23,599.49
Due From CCC Taxes	38,226.26
Prepaid Expenses	725,298.44
Due to Other Funds	(22,167.43)
Due to/from Capital Proj	(739.79)
AMOUNT TO BE PROVIDED LT DEBT	2,675,025.65

Total Assets 2,818,885.95

Description	Amount
Liabilities	
Accounts Payable	371,497.00
Cal Card Payable	127.86
Unearned Revenue	17,901.40
CC/WC Security Deposits	1,254.00
Pool Rental Security Deposit	1,577.00
Security Deposit -Parks	1,207.00
Unearned Rev-CCC Taxes	23,599.49
Unearned Reg on Account	4,705.00
FTT 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	1,245,000.00
2000 COP LOAN LIABILITY	1,060,000.00
SCHOOL DISTRICT LOAN LIABILITY	(30,000.00)
Muni Finance FF&E Loan	47.65
ACCRUED INTEREST -LOANS	399,978.00

Total Liabilities 3,066,323.83

Fund-Balance
Unrestricted Fund Balance (82,096.21)

Description	Amount
Reserve for Debt Service	261,221.00
Reserve for Prepaid Exp	6,611.38
Total Fund-Balance	185,736.17
Retained Earnings:	(433,174.05)
Total Fund Balance and Retained Earnings:	(247,437.88)
Total Liabilities, Fund-Balance and Retained Earnings:	2,818,885.95

General Ledger Balance Sheet

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Period Ending 3

Fiscal Period 3, 2013

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

Description Amount

Messee Bond Fund
Assets
Messee Bond Fund Cash in Bank 14,378,430.65
Messee Bond Fund Due To/From (35,340.09)
Amount To Be Provided 28,079,109.90
Other Assets- Bond Issuance Co 831,124.00
Accum Amortization Bond Costs 0.10
Total Assets 43,253,324.56

Liabilities
Bond Interfund Transfers due 1,406,546.40
Messee E Bond Liability 28,000,000.00
Messee Bond Premium 910,234.00
Total Liabilities 30,316,780.40

Fund-Balance
Messee E Bond Fund Balance 16,192,460.21
Total Fund-Balance 16,192,460.21

Retained Earnings:
Total Fund Balance and Retained Earnings: 12,936,544.16

Total Liabilities, Fund-Balance and Retained Earnings: 43,253,324.56

	senior funds are not reflected on District Financials										Measure E	
	BALANCE	General Fund LAIF	PARKLAND	CAPITAL PROJ	RESERVE	ARTS	SENIORS	BUILDING FUND	COMPUTER RES	Bond Proceeds		
Bal Jul 1, 2012	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	
interest												
bond transfer 07/06/12											-1,250,000.00	
Bond transfer 08/07/12											-500,000.00	
Bond transfer 09/04/12											-1,000,000.00	
Balance 10/15/2012	1,371,115.52	916,446.50	82,250.63	108,951.39	87,097.92	11,065.97	141,540.09	7,252.81	16,510.22		14,378,430.65	
		100-0000-10600	200-0000-10600	400-0000-10600	600-0000-10600	500-0000-10600	700-0000-10600	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	700-7000-42500	800-8000-42500		175-1750-42500	
interest qtr ending 9/30/12 posted 10/15/12	1223.06	817.49	73.37	97.19	77.69	9.87	126.26	6.47	14.73		13,710.66	

0.0035712 Interest rate earned for quarter ending Sep 2012

	Balance	Earnings
Beg Bal 7/1/12	308828.9	3447.69
8/1/2012	310508.4	2208.79
9/1/2012	313068.8	3137.93
10/1/2012	0	0
11/1/2012	0	0
12/1/2012	0	0
1/31/2013	0	0
2/28/2013	0	0
3/31/2013	0	0
4/30/2013	0	0
5/30/2013	0	0
6/30/2013	0	0
	310802	8794.41

Avg Balance

Return %
2.830% YTD return

11.318% Annualized Return

FOR THE YEAR ENDING JUN 30,2012

'RS/CRDEB

Beg Bal 7/1/12	264225.8	
8/1/2012	275832.8	3937.01
9/1/2012	283462	4903.1
10/1/2012	0	0
11/1/2012	0	0
12/1/2012	0	0
1/31/2013	0	0
2/28/2013	0	0
3/31/2013	0	0
4/30/2013	0	0
5/30/2013	0	0
6/30/2013	0	0

Avg Balance 823520.5
 274506.8 11449.17

Return % 4.171% YTD return

16.683% Annualized Return

v



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #12 – December 19, 2012 Board Meeting

To Announce Board Committee Assignments for 2013

I discussed the committee assignments with Board Chair Bobby Glover. He indicated to me that he would like to further discuss this with the entire Board and that he would finalize these by the first meeting in January.



MEMORANDUM

TO: Board of Directors

FROM: General Manager

DATE: December 12, 2012

RE: Agenda Item #13 – December 19, 2012 Board Meeting

To Consider Dates for Board Study Session

The annual study session takes place normally in late January and we have at times met in early February. I still think it would be good to set a date and hopefully, the new Board Member that is selected on January 24 will be able to attend the meeting date selected. I would start with the Board considering either Thursday, January 31 or Friday, February 1 for a 9:00 a.m. start with lunch and hopefully, conclude in mid-day around 3:00 p.m.