



Board of Directors AGENDA

PLEASANT HILL RECREATION & PARK DISTRICT

MISSION STATEMENT

In order to serve the diverse recreational needs of individuals and families and to enrich the quality of life for all residents, the Pleasant Hill Recreation & Park District is committed to providing park facilities, open space, and programs and activities for all ages.

LOCATION: TELECONFERENCE

Join meeting by PC: <https://zoom.us> Meeting ID 836 2446 3386

Or by Phone 1 (669) 900-9128 Meeting ID: 836 2446 3386

Budget & Finance Committee Meeting Thursday, February 24- Special Meeting 12:00 P.M.

IN ACCORDANCE WITH THE GOVERNOR'S EXECUTIVE ORDERS ALL BOARD MEMBERS, STAFF, AND MEMBERS OF THE PUBLIC WILL PARTICIPATE IN THIS MEETING BY TELECONFERENCE TO MITIGATE THE SPREAD OF COVID-19

Members of the public may observe and participate in the meeting at the teleconference location above. Members of the public may offer public comment by email to mlacy@pleasanthillrec.com any time prior to the close of the public comment period for the agenda item on which they would like to comment. Staff will share all such comments with the Committee and make them part of the record. Alternatively, members of the public may offer public comment orally during the teleconference by using the Zoom "raise hand" (for PC participants) or "*9" function (for phone participants). Members of the public are requested, but not required, to send an email to mlacy@pleasanthillrec.com noting their desire to speak on a given agenda item.

The Committee will take public comment on each listed agenda item when the item is taken up. Each speaker will be allotted five minutes for comment per item unless a shorter comment period is specified by the Board at the meeting (e.g., if there is an unusually large number of speakers).

Chair: Zac Shess
Member: Sandy Vinson

1. Call to Order/Roll Call
2. Public Comment
Five minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. The public may speak regarding agenda items at the time the matter is taken up. Non-agenda items can be addressed under Public Comment.
3. Review July 1 – December 31, 2021, Mid-Year 2021/22 Operating Budget Financial Reports (Attachment A)
4. Discussion Regarding Options for State COVID-19 Relief Funds (Attachment B)

Documents that are disclosable public records required to be made available under California Government Code Section 54957.5 (b) (1) and (2) are available to the public for inspection at no charge during business hours at our administrative office located at 147 Gregory Lane, Pleasant Hill, California.

The Pleasant Hill Recreation & Park District will provide reasonable disability-related modification or accommodations to a person who requires such in order to participate in the meeting of the Board of Directors. Please contact Susie Kubota (925) 682-0896 at least 48 hours before the meeting.

STAFF REPORT



Date: February 24, 2022
To: Budget and Finance Committee
From: Michelle Lacy, General Manager
Re: Review July 1 – December 31, 2021, Mid-Year 2021/22 Operating Budget Financial Reports

BACKGROUND:

Annually the Board of Directors reviews the mid-year financial statements. Attached is the Pleasant Hill Recreation and Park District's (District) 2021/22 Mid-Year financial statements (Exhibit 1).

DISCUSSION:

This is the second fiscal year the District is operating with huge uncertainties regarding the pandemic and potential shutdowns. As such the District budgeted conservatively for revenue and expenditures and thanks to loosening restrictions during the first half of the fiscal year staff has been able to exceed revenue projections in most Departments by offering more opportunities for rentals and programs. Four operating Departments have already exceeded projected revenue, four are on target to exceed the annual budgeted revenue in Quarter 3 and the remaining Departments are tracking to meet their budgeted goals. The only Department that is not anticipated to meet its projected revenue is Special Events which has been significantly hindered by health order restrictions due to the size of gatherings. The first large event will be held in April and others will follow in Quarter 4.

While all the Departments are meeting or exceeding their revenue targets, all budgets are on track to come in on target with expenditures. As a District we are at 53.6% of expenditures as of December 31, 2021, and I anticipate that we will finish the fiscal year within allocated expenditure limits.

As of December 31, 2021, the District has generated \$1,768,624 more in revenue than it has expended. In contrast at mid-year in 2020 the District had expended \$58,131 more than the revenue it had collected. Staff has done an excellent job at managing operations within pandemic health order restrictions while accommodating recreation and social opportunities including rentals.

It is requested that the Committee review the attached financial statements. It is anticipated that the full Board will receive a report on the mid-year financials at its regular meeting on March 10, 2022.

EXHIBITS:

Exhibit 1: 2021/22 Operating Actuals vs. Budget Summary with attached General Ledger for all Departments

ATTACHMENT A

JULY 1-DECEMBER 31, 2021 OPERATING ACTUALS VS BUDGET

	FY 2022	FY 2022	FY 2022	FY 2021
DEPARTMENT	Budget	YTD Actual	% of Budget	PREVIOUS YTD Actual
ADMINISTRATION	4,873,225	3,872,974	79.5%	2,501,894
SENIOR CITIZENS	406,100	325,960	80.3%	52,576
WINSLOW CENTER	12,500	16,191	129.5%	50
COMMUNITY CENTER	200,000	270,040	135.0%	14,375
SCHOOL HOUSE	-	-	0.0%	-
ADULT ACTIVITIES	5,000	9,515	190.3%	1,013
ATHLETICS	268,500	293,679	109.4%	15,647
TEENS	200,100	181,573	90.7%	48,177
PRESCHOOL YOUTH	835,500	777,446	93.1%	247,812
EVENTS	47,000	16,394	34.9%	565
CHILD CARE	467,500	271,474	58.1%	244,982
AQUATICS	327,790	178,882	54.6%	68,190
PARKS	810,000	58,202	7.2%	4,339
DEBT SERVICE		-		-
TOTAL	8,453,215	6,272,330	74.2%	3,199,620
ADMINISTRATION	395,448	124,686	31.5%	308,208
SENIOR CITIZENS	1,244,924	592,253	47.6%	461,827
WINSLOW CENTER	78,312	65,806	84.0%	44,893
COMMUNITY CENTER	740,965	352,897	47.6%	309,463
SCHOOL HOUSE	1,660	5,194	312.9%	1,762
RANCH	8,546	4,231	49.5%	4,351
ADULT ACTIVITIES	31,926	20,313	63.6%	25,582
ATHLETICS	488,397	297,478	60.9%	153,488
TEENS	465,037	252,491	54.3%	191,211
PRESCHOOL YOUTH	760,287	455,846	60.0%	310,316
EVENTS	211,920	108,961	51.4%	40,100
CHILD CARE	551,883	354,332	64.2%	310,576
AQUATICS	870,214	483,526	55.6%	264,258
COMMUNICATIONS	377,138	206,761	54.8%	127,381
PARKS	1,708,919	1,007,981	59.0%	676,029
DEBT SERVICE	468,561	170,950	36.5%	28,335
TOTAL	8,404,137	4,503,706	53.6%	3,257,780
REVENUE TOTAL	8,453,215	6,272,330	74.2%	3,199,620
EXPENSE TOTAL	8,404,137	4,503,706	53.6%	3,257,780
GRAND TOTAL	49,078	1,768,624		(58,161)

General Ledger

General Fund Revenue vs Exp



User: cpetlock
 Printed: 2/22/2022 10:52:50 AM
 Period 06 - 06
 Fiscal Year 2022

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
Revenue							
0000	Revenue						
100-0000-40100	Current Secured Tax	-4,415,655.38	-3,726,911.07	-3,726,911.07	-688,744.31	-2,207,827.69	84.40
100-0000-40120	Current Unsecured Tax	-243,636.58	0.00	-106,535.70	-137,100.88	-121,818.29	43.73
100-0000-40200	HOPTR	0.00	0.00	0.00	0.00	0.00	0.00
100-0000-41350	Redevelopment	-200,727.94	0.00	0.00	-200,727.94	-100,363.97	0.00
100-0000-41900	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
100-0000-42500	Interest Earned	0.00	0.00	0.00	0.00	0.00	0.00
100-0000-42555	Misc Revenue	-9,135.82	-85.00	-14,672.65	5,536.83	-4,567.91	160.61
100-0000-42600	Insurance Dividends	0.00	0.00	0.00	0.00	0.00	0.00
100-0000-49600	ADA	-1,789.25	-244.77	-7,880.66	6,091.41	-894.63	440.44
100-0000-49700	Registration Surcharge	-1,520.23	-244.55	-8,179.52	6,659.29	-760.11	538.04
100-0000-49750	Regi	0.00	-244.00	-8,794.86	8,794.86	0.00	0.00
	Surcharge-Facilities fee						
	Revenue	-4,872,465.20	-3,727,729.39	-3,872,974.46	-999,490.74	-2,436,232.60	79.49
1220	SENIOR CITIZENS						
	Revenue						
100-1220-41300	City of Pleasant Hill	-16,000.00	0.00	0.00	-16,000.00	-8,000.00	0.00
100-1220-43700	Sen Center Rentals	-21,600.00	-11,670.00	-80,010.00	58,410.00	-10,800.00	370.42
100-1220-44100	Senior Classes	-66,000.00	-1,057.76	-24,524.83	-41,475.17	-33,000.00	37.16
100-1220-45000	Senior Center Nutrition	-37,000.00	-1,592.00	-7,978.50	-29,021.50	-18,500.00	21.56
	Revenu						
100-1220-49200	Senior Programs	-22,000.00	-4,027.70	-9,644.24	-12,355.76	-11,000.00	43.84
100-1220-49250	Senior Care Manager	-31,500.00	-158,645.00	-163,478.10	131,978.10	-15,750.00	518.98
	Funds						
100-1220-49630	Senior Trip Revenue	-122,000.00	-7,860.26	-40,505.45	-81,494.55	-61,000.00	33.20
100-1220-49700	Senior Club Donations	-90,000.00	7,147.58	181.54	-90,181.54	-45,000.00	-0.20
100-1220-49800	Sen Club Activities	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	-406,100.00	-177,705.14	-325,959.58	-80,140.42	-203,050.00	80.27
1230	WINSLOW CENTER						
	RENTAL						
	Revenue						
100-1230-43300	Winslow Center Rents	-12,500.00	-3,853.75	-16,191.25	3,691.25	-6,250.00	129.53
	Revenue	-12,500.00	-3,853.75	-16,191.25	3,691.25	-6,250.00	129.53
1231	COMMUNITY						
	CENTER RENTAL						
	Revenue						
100-1231-43700	Community Center	-200,000.00	-46,709.00	-270,039.50	70,039.50	-100,000.00	135.02
	Rental						
	Revenue	-200,000.00	-46,709.00	-270,039.50	70,039.50	-100,000.00	135.02
1232	Dept						
	Revenue						
100-1232-43300	S House lot rental	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00
1233	Dept						
	Revenue						
100-1233-43700	R Ranch Rental	-376.00	0.00	0.00	-376.00	-188.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
	Revenue	-376.00	0.00	0.00	-376.00	-188.00	0.00
1240	ADULT ACTIVITIES						
	Revenue						
100-1240-44100	Adult- Classes	-5,000.00	280.82	-9,150.12	4,150.12	-2,500.00	183.00
100-1240-44300	Adult-On Line Classes	0.00	-30.00	-365.00	365.00	0.00	0.00
	Revenue	-5,000.00	250.82	-9,515.12	4,515.12	-2,500.00	190.30
1250	ATHLETICS						
	Revenue						
100-1250-45050	Athletics-Youth Sports	-45,000.00	96.00	-94,460.12	49,460.12	-22,500.00	209.91
100-1250-45150	Athletics -Recreation Gen	-100,000.00	-322.00	-107,543.44	7,543.44	-50,000.00	107.54
100-1250-45200	Athletics-Softball	-82,500.00	1,055.72	-59,436.78	-23,063.22	-41,250.00	72.04
100-1250-45250	Athletics- Basketball	-30,000.00	-2,740.00	-30,045.00	45.00	-15,000.00	100.15
100-1250-45300	Athletics- Drop-in Sport	-4,000.00	0.00	0.00	-4,000.00	-2,000.00	0.00
100-1250-45500	Athletics-Athl& Fitness	-7,000.00	0.00	-2,194.00	-4,806.00	-3,500.00	31.34
	Revenue	-268,500.00	-1,910.28	-293,679.34	25,179.34	-134,250.00	109.38
1255	TEENS						
	Revenue						
100-1255-43700	Teen Center Rentals	-3,600.00	-2,790.00	-18,095.00	14,495.00	-1,800.00	502.64
100-1255-45100	Teen Activities	-88,500.00	-9,367.45	-85,420.31	-3,079.69	-44,250.00	96.52
100-1255-45150	Teen ASP Revenue	-95,500.00	-10,563.85	-66,012.85	-29,487.15	-47,750.00	69.12
100-1255-45200	Teen Center Snack Shack	-10,000.00	-1,349.57	-12,044.96	2,044.96	-5,000.00	120.45
100-1255-45450	Teen Special Events	-2,500.00	0.00	0.00	-2,500.00	-1,250.00	0.00
100-1255-45600	Bus Rental	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	-200,100.00	-24,070.87	-181,573.12	-18,526.88	-100,050.00	90.74
1260	PRESCHOOL YOUTH						
	Revenue						
100-1260-44200	Summer Rec Camp	-77,500.00	0.00	-11,320.00	-66,180.00	-38,750.00	14.61
100-1260-46100	Youth Classes	-75,000.00	-1,380.90	-47,442.15	-27,557.85	-37,500.00	63.26
100-1260-46150	Preschool- Special Events	0.00	0.00	0.00	0.00	0.00	0.00
100-1260-46155	Preschool- Grant Revenue	-4,000.00	0.00	-1,800.00	-2,200.00	-2,000.00	45.00
100-1260-46250	Preschool- Preschool Classes	-175,000.00	550.81	-67,040.28	-107,959.72	-87,500.00	38.31
100-1260-46260	Preschool- Priority Preschool	-500,000.00	-6,834.50	-636,652.90	136,652.90	-250,000.00	127.33
100-1260-46300	Priority Parent Revenue	-4,000.00	-13,190.50	-13,190.50	9,190.50	-2,000.00	329.76
	Revenue	-835,500.00	-20,855.09	-777,445.83	-58,054.17	-417,750.00	93.05
1265	Dept						
	Revenue						
100-1265-46150	Special Events	-31,500.00	-2,182.10	-13,444.10	-18,055.90	-15,750.00	42.68
100-1265-46155	Holiday Festival	-7,500.00	-1,500.00	-2,950.00	-4,550.00	-3,750.00	39.33
100-1265-46160	Blues & Brews	-8,000.00	0.00	0.00	-8,000.00	-4,000.00	0.00
100-1265-46170	Wine, Women & Shoes	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	-47,000.00	-3,682.10	-16,394.10	-30,605.90	-23,500.00	34.88
1270	CHILD CARE						
	Revenue						
100-1270-47100	Child Care	-467,500.00	-40,922.39	-271,474.06	-196,025.94	-233,750.00	58.07
	Revenue	-467,500.00	-40,922.39	-271,474.06	-196,025.94	-233,750.00	58.07
1280	AQUATICS						
	Revenue						
100-1280-48000	Aquatics- Classes	-46,250.00	-2,418.13	-37,974.53	-8,275.47	-23,125.00	82.11
100-1280-48100	Aquatics-Water Exercise Class	-27,340.00	-1,913.73	-22,863.49	-4,476.51	-13,670.00	83.63
100-1280-48200	Aquatics-Dolphin Swim	-97,500.00	0.00	0.00	-97,500.00	-48,750.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
	Team						
100-1280-48300	Aquatics-Pool Rental	-3,000.00	0.00	0.00	-3,000.00	-1,500.00	0.00
100-1280-48400	Aquatics-Recreational Swim	-9,700.00	0.00	-1,999.15	-7,700.85	-4,850.00	20.61
100-1280-48500	Aquatics- Swim Instructions	-99,900.00	-4.00	-75,198.07	-24,701.93	-49,950.00	75.27
100-1280-48600	Aquatics- Family Swim Pass	-1,500.00	0.00	0.00	-1,500.00	-750.00	0.00
100-1280-48700	Aquatics- Swim for Fitness	-7,550.00	-139.40	-5,087.69	-2,462.31	-3,775.00	67.39
100-1280-48800	Aquatics-Mt Diablo Dolphins	-18,500.00	0.00	-24,166.06	5,666.06	-9,250.00	130.63
100-1280-48900	Aquatics- Clinics	-12,000.00	0.00	-6,617.43	-5,382.57	-6,000.00	55.15
100-1280-49850	Dolphins Parents Club	-4,550.00	0.00	-4,975.56	425.56	-2,275.00	109.35
	Revenue	-327,790.00	-4,475.26	-178,881.98	-148,908.02	-163,895.00	54.57
1300	PARKS Revenue						
100-1300-41700	L & L # 6 Assessment Income	-690,000.00	0.00	0.00	-690,000.00	-345,000.00	0.00
100-1300-42000	Field Use Fees	-70,000.00	-920.00	-27,574.63	-42,425.37	-35,000.00	39.39
100-1300-42500	Picnic Rentals	-50,000.00	-994.00	-30,627.20	-19,372.80	-25,000.00	61.25
	Revenue	-810,000.00	-1,914.00	-58,201.83	-751,798.17	-405,000.00	7.19
1400	DEBT SERVICE Revenue						
100-1400-41000	Financing Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
100-1400-42000	Financing Debt Loan Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00
1500	CAPITAL EXPENDITURES Revenue						
100-1500-41900	Capital Projects Fund Transfer	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00	0.00
1100	Expense ADMINISTRATION Wages and Benefits						
100-1100-50001	Admin-Salary General Manager	196,692.70	19,671.00	101,626.00	95,066.70	98,346.35	51.67
100-1100-50002	Admin-Salary Office Staff	152,897.40	7,949.88	42,864.88	110,032.52	76,448.70	28.04
100-1100-50003	Admin-Salary Accounting Staff	213,333.91	19,909.50	109,104.00	104,229.91	106,666.96	51.14
100-1100-50120	Admin PERS FT Office Staff	0.00	6,838.82	35,633.82	-35,633.82	0.00	0.00
100-1100-50122	Admin PT PERS Staff	0.00	2,734.92	15,981.92	-15,981.92	0.00	0.00
100-1100-50125	Admin PT PARS Staff	30,000.00	0.00	899.07	29,100.93	15,000.00	3.00
100-1100-50150	COVID Payroll	0.00	0.00	928.50	-928.50	0.00	0.00
100-1100-50190	Salary Part Time Custodial	6,780.17	309.00	1,774.55	5,005.62	3,390.09	26.17
100-1100-55150	Employer FICAMedicare	54,573.08	3,151.12	19,951.68	34,621.40	27,286.54	36.56
100-1100-55250	PERS- Employer Share	51,024.23	2,470.16	29,443.95	21,580.28	25,512.12	57.71
100-1100-55255	SERP Expenses	24,000.00	4,000.00	13,000.00	11,000.00	12,000.00	54.17
100-1100-55260	PERS Annual Fee	361,490.00	0.00	414,907.00	-53,417.00	180,745.00	114.78
100-1100-55300	Kaiser - Employer Share	117,098.28	9,509.50	55,581.33	61,516.95	58,549.14	47.47
100-1100-55310	Delta Dental - Empr Share	0.00	471.50	2,829.00	-2,829.00	0.00	0.00
100-1100-55320	Life & Ltd Ins - Empr Shr	0.00	392.84	2,378.63	-2,378.63	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1100-55370	PARS District Share	500.00	5.29	51.61	448.39	250.00	10.32
100-1100-55400	Workers Compensation	1,751.89	1,256.39	25,136.60	-23,384.71	875.95	1,434.83
100-1100-55450	Unemployment Insurance	0.00	12,972.81	12,972.81	-12,972.81	0.00	0.00
	Wages and Benefits	1,210,141.66	91,642.73	885,065.35	325,076.31	605,070.83	73.14
	Operating Expenses						
100-1100-60100	Board Compensation	12,600.00	3,000.00	5,800.00	6,800.00	6,300.00	46.03
100-1100-60200	Board Conference & Travel	1,000.00	0.00	0.00	1,000.00	500.00	0.00
100-1100-60300	Staff Conference & Travel	10,000.00	0.00	0.00	10,000.00	5,000.00	0.00
100-1100-60350	Mileage	2,381.45	400.00	2,450.40	-68.95	1,190.73	102.90
100-1100-60370	Staff Training	1,531.22	3,420.00	3,594.47	-2,063.25	765.61	234.75
100-1100-60380	Employee Service Exps	1,357.65	229.34	278.75	1,078.90	678.83	20.53
100-1100-65365	Telephone	16,412.17	2,015.21	11,142.14	5,270.03	8,206.09	67.89
100-1100-65710	Water	1,636.59	151.14	304.04	1,332.55	818.30	18.58
100-1100-65720	Disposal Fees	4,081.41	524.05	904.87	3,176.54	2,040.71	22.17
100-1100-70000	Professional Services	100,000.00	3,865.60	19,558.53	80,441.47	50,000.00	19.56
100-1100-70020	Consultant Fees	15,000.00	0.00	0.00	15,000.00	7,500.00	0.00
100-1100-73310	Elections	0.00	0.00	0.00	0.00	0.00	0.00
100-1100-73320	Insurance	192,500.00	591.09	18,700.92	173,799.08	96,250.00	9.71
100-1100-73330	Legal Advertising	500.00	0.00	338.84	161.16	250.00	67.77
100-1100-73335	Memberships	15,000.00	1,555.00	6,031.50	8,968.50	7,500.00	40.21
100-1100-73340	Administrative Fees	180,000.00	5,236.87	31,093.34	148,906.66	90,000.00	17.27
100-1100-74000	Fundraising Expenses	0.00	0.00	0.00	0.00	0.00	0.00
100-1100-75350	Postage	6,000.00	258.93	4,434.50	1,565.50	3,000.00	73.91
100-1100-75500	Office Supplies	8,000.00	383.37	4,403.52	3,596.48	4,000.00	55.04
100-1100-75504	City of PH Server Fees	24,000.00	0.00	11,735.52	12,264.48	12,000.00	48.90
100-1100-75505	Computer Hardware	30,000.00	369.49	9,174.10	20,825.90	15,000.00	30.58
100-1100-75506	Computer Software	17,166.45	1,881.39	46,206.00	-29,039.55	8,583.23	269.16
100-1100-75507	Network Support	106,000.00	8,358.26	42,833.92	63,166.08	53,000.00	40.41
100-1100-75509	Network Communication	2,500.00	2,933.88	6,251.76	-3,751.76	1,250.00	250.07
100-1100-75510	Equipment Maintenance	3,944.86	0.00	228.23	3,716.63	1,972.43	5.79
100-1100-75515	Janitorial Supplies	3,500.00	303.34	1,773.79	1,726.21	1,750.00	50.68
100-1100-75680	ADA Expenses	3,000.00	0.00	251.44	2,748.56	1,500.00	8.38
100-1100-76000	COVID Supplies	0.00	467.47	5,840.57	-5,840.57	0.00	0.00
100-1100-78000	Allocated Admin Expenses	-1,572,805.00	-101,953.21	-1,000,306.33	-572,498.67	-786,402.50	63.60
100-1100-78050	Allocated Building Maint Exps	7,893.58	1,083.74	6,595.68	1,297.90	3,946.79	83.56
	Operating Expenses	-806,799.62	-64,925.04	-760,379.50	-46,420.12	-403,399.81	94.25
1220	SENIOR CITIZENS						
	Wages and Benefits						
100-1220-50050	Salary Rec Superintendent	13,892.18	1,363.87	7,335.07	6,557.11	6,946.09	52.80
100-1220-50060	Salary Rental Supervisor	13,389.51	1,199.71	7,039.42	6,350.09	6,694.76	52.57
100-1220-50100	SC-Salary Supervisor	110,123.50	0.00	0.00	110,123.50	55,061.75	0.00
100-1220-50120	Senior Center PERS Staff	175,537.01	15,319.92	90,235.45	85,301.56	87,768.51	51.41
100-1220-50125	SC-PARS Staff	39,100.00	3,923.16	18,930.10	20,169.90	19,550.00	48.41
100-1220-50126	SC- Salary Nutrition	0.00	0.00	0.00	0.00	0.00	0.00
100-1220-50130	SC-Salary Classes	5,300.00	667.50	2,156.50	3,143.50	2,650.00	40.69
100-1220-50190	Sr Center Custodial FT PT	127,078.91	11,865.65	62,448.64	64,630.27	63,539.46	49.14
100-1220-55150	Employer FICAMedicare	44,082.32	2,243.06	12,802.01	31,280.31	22,041.16	29.04
100-1220-55250	PERS- Employer Share	25,076.31	2,143.10	12,491.79	12,584.52	12,538.16	49.82
100-1220-55300	Kaiser - Employer Share	10,508.88	902.62	5,429.14	5,079.74	5,254.44	51.66
100-1220-55310	Delta Dental - Empr	0.00	125.93	755.60	-755.60	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1220-55320	Share Life & Ltd Ins - Empr Sha	0.00	214.36	1,233.21	-1,233.21	0.00	0.00
100-1220-55370	PARS District Share	1,410.00	145.10	583.38	826.62	705.00	41.37
100-1220-55400	Workers Compensation	7,972.97	1,016.20	5,103.11	2,869.86	3,986.49	64.01
100-1220-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	573,471.59	41,130.18	226,543.42	346,928.17	286,735.80	39.50
	Operating Expenses						
100-1220-60350	Mileage	400.00	29.68	108.08	291.92	200.00	27.02
100-1220-60370	Staff Training	2,400.00	0.00	-797.51	3,197.51	1,200.00	-33.23
100-1220-65365	Telephone	3,605.00	217.95	579.38	3,025.62	1,802.50	16.07
100-1220-65701	Electricity	55,967.39	11,921.44	46,934.83	9,032.56	27,983.70	83.86
100-1220-65705	Gas	10,764.02	0.00	234.03	10,529.99	5,382.01	2.17
100-1220-65710	Water	4,246.60	776.31	1,801.99	2,444.61	2,123.30	42.43
100-1220-65720	Disposal Fees	4,349.33	1,572.15	2,594.61	1,754.72	2,174.67	59.66
100-1220-73335	Memberships	600.00	0.00	0.00	600.00	300.00	0.00
100-1220-75250	Care Manager Expenses	3,500.00	0.00	0.00	3,500.00	1,750.00	0.00
100-1220-75500	Office Supplies	1,500.00	0.00	0.00	1,500.00	750.00	0.00
100-1220-75515	Sen Center Services & Supplies	60,000.00	8,879.64	29,921.43	30,078.57	30,000.00	49.87
100-1220-75540	Sen Club Expenses	66,000.00	3,993.48	14,677.74	51,322.26	33,000.00	22.24
100-1220-75545	Instructor fees contract class	0.00	0.00	2,343.50	-2,343.50	0.00	0.00
100-1220-75620	Senior Program Supplies	7,000.00	0.00	1,774.53	5,225.47	3,500.00	25.35
100-1220-75625	Senior Publicity	2,800.00	0.00	1,949.15	850.85	1,400.00	69.61
100-1220-75630	Senior Trip Expenses	105,000.00	6,761.57	49,015.91	55,984.09	52,500.00	46.68
100-1220-75640	Instructor Expenses	21,000.00	3,042.80	9,787.95	11,212.05	10,500.00	46.61
100-1220-75700	Sen Center Nutrition Expenses	24,000.00	3,021.50	6,919.11	17,080.89	12,000.00	28.83
100-1220-75750	Major Repairs	10,000.00	0.00	0.00	10,000.00	5,000.00	0.00
100-1220-78000	Allocated Admin Exps	215,699.00	13,982.15	137,184.85	78,514.15	107,849.50	63.60
100-1220-78050	Allocated Building Miant Exps	72,620.94	9,970.42	60,680.24	11,940.70	36,310.47	83.56
	Operating Expenses	671,452.28	64,169.09	365,709.82	305,742.46	335,726.14	54.47
1230	WINSLOW CENTER RENTAL						
	Wages and Benefits						
100-1230-50060	Salary Rental Supervisor	2,954.56	260.70	1,564.20	1,390.36	1,477.28	52.94
100-1230-50190	WC-Custodial Part Time Staff	28,316.54	1,292.28	8,042.44	20,274.10	14,158.27	28.40
100-1230-55150	Employer FICAMedicare	2,513.00	74.81	618.34	1,894.66	1,256.50	24.61
100-1230-55250	PERS- Employer Share	2,540.00	67.97	621.89	1,918.11	1,270.00	24.48
100-1230-55300	Kaiser - Employer Share	600.00	41.97	251.83	348.17	300.00	41.97
100-1230-55310	Delta Dental - Empr Share	0.00	0.00	0.00	0.00	0.00	0.00
100-1230-55320	Life & Ltd Ins - Empr Sha	0.00	5.90	35.42	-35.42	0.00	0.00
100-1230-55370	PARS District Share	0.00	17.73	46.97	-46.97	0.00	0.00
100-1230-55400	Workers Compensation	597.85	90.45	562.80	35.05	298.93	94.14
100-1230-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	37,521.95	1,851.81	11,743.89	25,778.06	18,760.98	31.30
	Operating Expenses						
100-1230-60370	Staff Training	0.00	0.00	0.00	0.00	0.00	0.00
100-1230-65365	Telephone	5,500.00	1,872.19	5,837.37	-337.37	2,750.00	106.13
100-1230-65701	Electricity	2,795.99	420.29	2,997.04	-201.05	1,398.00	107.19
100-1230-65705	Gas	148.21	0.00	7.84	140.37	74.10	5.29

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1230-65710	Water	1,795.75	1,016.76	2,133.09	-337.34	897.88	118.79
100-1230-65720	Disposal Fees	2,078.19	719.93	951.66	1,126.53	1,039.10	45.79
100-1230-75515	Services and Supplies	8,000.00	1,049.99	3,445.32	4,554.68	4,000.00	43.07
100-1230-75750	Major Repairs	5,000.00	0.00	0.00	5,000.00	2,500.00	0.00
100-1230-78000	Allocated Admin Expenses	0.00	10,486.62	25,762.06	-25,762.06	0.00	0.00
100-1230-78050	Allocated Bldg Maint Expenses	15,471.42	2,124.13	12,927.52	2,543.90	7,735.71	83.56
	Operating Expenses	40,789.56	17,689.91	54,061.90	-13,272.34	20,394.78	132.54
1231	COMMUNITY CENTER RENTAL Wages and Benefits						
100-1231-50050	Salary Rental Supervisor	54,068.38	4,851.19	28,408.29	25,660.09	27,034.19	52.54
100-1231-50060	Salary Rec Superintendent	20,838.27	2,045.78	11,002.50	9,835.77	10,419.14	52.80
100-1231-50100	Recreation Superintendent	0.00	0.00	0.00	0.00	0.00	0.00
100-1231-50120	Community Center PERS Staff	53,866.80	4,124.60	23,512.37	30,354.43	26,933.40	43.65
100-1231-50125	Community Center PARS Staff	17,000.00	1,036.26	4,461.10	12,538.90	8,500.00	26.24
100-1231-50190	CC-Custodial Part Time Staff	152,553.93	11,145.88	60,496.61	92,057.32	76,276.97	39.66
100-1231-55150	Employer FICAMedicare	27,147.79	1,600.03	9,114.11	18,033.68	13,573.90	33.57
100-1231-55250	PERS- Employer Share	17,325.17	1,380.77	8,730.90	8,594.27	8,662.59	50.39
100-1231-55300	Kaiser - Employer Share	32,084.64	1,206.02	6,584.52	25,500.12	16,042.32	20.52
100-1231-55310	Delta Dental - Empr Share	0.00	0.00	0.00	0.00	0.00	0.00
100-1231-55320	Life & Ltd Ins - Empr Shr	0.00	92.05	552.30	-552.30	0.00	0.00
100-1231-55370	PARS District Share	390.00	69.53	263.29	126.71	195.00	67.51
100-1231-55400	Workers Compensation	4,910.10	840.85	4,559.39	350.71	2,455.05	92.86
100-1231-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	380,185.08	28,392.96	157,685.38	222,499.70	190,092.54	41.48
	Operating Expenses						
100-1231-60350	Mileage	200.00	0.00	0.00	200.00	100.00	0.00
100-1231-60370	Staff Training	0.00	0.00	1,043.50	-1,043.50	0.00	0.00
100-1231-65365	Telephone	4,120.00	533.55	1,325.65	2,794.35	2,060.00	32.18
100-1231-65701	Electricity	44,800.94	5,510.02	30,072.45	14,728.49	22,400.47	67.12
100-1231-65705	Gas	8,757.91	0.00	232.28	8,525.63	4,378.96	2.65
100-1231-65710	Water	3,547.96	0.00	1,662.11	1,885.85	1,773.98	46.85
100-1231-65720	Disposal Fees	8,950.05	3,140.92	5,183.64	3,766.41	4,475.03	57.92
100-1231-65730	Universal Waste Fees	0.00	0.00	0.00	0.00	0.00	0.00
100-1231-73335	Memberships	300.00	0.00	0.00	300.00	150.00	0.00
100-1231-75500	Office Supplies	12,000.00	344.46	4,782.63	7,217.37	6,000.00	39.86
100-1231-75515	Services and Supplies	50,000.00	4,433.90	24,541.38	25,458.62	25,000.00	49.08
100-1231-75625	Center Publicity	0.00	0.00	2,175.00	-2,175.00	0.00	0.00
100-1231-75750	Major Repairs	10,000.00	0.00	0.00	10,000.00	5,000.00	0.00
100-1231-78000	Allocated Admin Expenses	161,774.20	0.00	77,126.60	84,647.60	80,887.10	47.68
100-1231-78050	Allocated Bldg Maint Expenses	56,328.59	7,733.57	47,066.76	9,261.83	28,164.30	83.56
	Operating Expenses	360,779.65	21,696.42	195,212.00	165,567.65	180,389.83	54.11
1232	Dept Operating Expenses						
100-1232-65701	School House Electricity	406.11	101.90	362.86	43.25	203.06	89.35
100-1232-65705	School House Gas	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1232-65710	Water Expense	445.98	0.00	600.44	-154.46	222.99	134.63
100-1232-75515	SchHouse Services and Supplies	808.10	0.00	0.00	808.10	404.05	0.00
100-1232-78000	Allocated Admin Dept Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses	1,660.19	101.90	963.30	696.89	830.10	58.02
1233	Dept						
	Operating Expenses						
100-1233-65701	R Ranch Gas & Electric	232.33	36.47	2,299.08	-2,066.75	116.17	989.58
100-1233-65705	R Ranch Gas Expense	88.34	0.00	8.65	79.69	44.17	9.79
100-1233-65710	RRanch Water Exps	7,225.76	625.00	1,922.96	5,302.80	3,612.88	26.61
100-1233-75515	R Ranch Services & Supplies	999.39	0.00	0.00	999.39	499.70	0.00
100-1233-75750	R Ranch Major Repairs	0.00	0.00	0.00	0.00	0.00	0.00
100-1233-78000	Allocated Admin Dept Exps	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses	8,545.82	661.47	4,230.69	4,315.13	4,272.91	49.51
1240	ADULT ACTIVITIES						
	Wages and Benefits						
100-1240-50150	Adult-PERS Salaries	25,828.76	2,450.54	13,213.03	12,615.73	12,914.38	51.16
100-1240-55150	Employer FICAMedicare	2,350.42	177.90	953.40	1,397.02	1,175.21	40.56
100-1240-55250	PERS- Employer Share	2,555.59	234.20	1,405.20	1,150.39	1,277.80	54.99
100-1240-55300	Kaiser - Employer Share	0.00	0.00	0.00	0.00	0.00	0.00
100-1240-55310	Delta Dental - Empr Share	0.00	53.97	323.80	-323.80	0.00	0.00
100-1240-55320	Life & Ltd Ins - Empr Shr	0.00	23.87	143.30	-143.30	0.00	0.00
100-1240-55370	PARS District Share	0.00	0.00	0.00	0.00	0.00	0.00
100-1240-55400	Workers Compensation	505.86	31.97	191.79	314.07	252.93	37.91
100-1240-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	31,240.63	2,972.45	16,230.52	15,010.11	15,620.32	51.95
	Operating Expenses						
100-1240-60350	Mileage	0.00	0.00	0.00	0.00	0.00	0.00
100-1240-60370	Staff Training	685.13	0.00	0.00	685.13	342.57	0.00
100-1240-73410	Use of Premise	0.00	0.00	0.00	0.00	0.00	0.00
100-1240-75545	Instructor fees	0.00	0.00	0.00	0.00	0.00	0.00
100-1240-75620	Program Supplies	0.00	0.00	448.80	-448.80	0.00	0.00
100-1240-75625	Publicity	0.00	0.00	0.00	0.00	0.00	0.00
100-1240-75640	Instructor Expenses	160.00	1,100.85	3,633.65	-3,473.65	80.00	2,271.03
100-1240-78000	Allocated Admin Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses	845.13	1,100.85	4,082.45	-3,237.32	422.57	483.06
1250	ATHLETICS						
	Wages and Benefits						
100-1250-50010	Athletics-Salary Supervisors	66,074.10	6,268.60	33,799.60	32,274.50	33,037.05	51.15
100-1250-50015	Athletics-Rec Co-Ordinators	31,283.24	652.05	3,173.31	28,109.93	15,641.62	10.14
100-1250-50050	Salary PARS Staff	33,800.00	4,637.72	28,109.24	5,690.76	16,900.00	83.16
100-1250-50120	Payroll PERS Staff	32,000.00	0.00	0.00	32,000.00	16,000.00	0.00
100-1250-55150	Employer FICAMedicare	14,847.32	592.40	3,179.13	11,668.19	7,423.66	21.41
100-1250-55250	PERS- Employer Share	16,000.00	677.66	3,947.38	12,052.62	8,000.00	24.67
100-1250-55300	Kaiser - Employer Share	28,600.08	1,268.78	7,612.68	20,987.40	14,300.04	26.62
100-1250-55310	Delta Dental - Empr Share	0.00	107.94	647.64	-647.64	0.00	0.00
100-1250-55320	Life & Ltd Ins - Empr	0.00	53.30	319.74	-319.74	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1250-55370	Shr PARS District Share	1,350.00	113.43	700.26	649.74	675.00	51.87
100-1250-55400	Workers Compensation	0.00	159.13	953.92	-953.92	0.00	0.00
100-1250-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	223,954.74	14,531.01	82,442.90	141,511.84	111,977.37	36.81
	Operating Expenses						
100-1250-60350	Mileage	800.00	0.00	274.40	525.60	400.00	34.30
100-1250-60370	Staff Training	2,000.00	0.00	0.00	2,000.00	1,000.00	0.00
100-1250-65365	Telephone	1,100.00	60.89	555.15	544.85	550.00	50.47
100-1250-65701	Athletics Electricity Exps	13,000.00	2,583.77	9,971.66	3,028.34	6,500.00	76.71
100-1250-73335	Memberships	250.00	150.00	150.00	100.00	125.00	60.00
100-1250-73410	Use of Premise	32,000.00	7,842.75	16,083.00	15,917.00	16,000.00	50.26
100-1250-75050	Youth Sports Supplies	12,000.00	0.00	5,030.65	6,969.35	6,000.00	41.92
100-1250-75620	Rec General Supplies	20,000.00	1,479.68	6,825.16	13,174.84	10,000.00	34.13
100-1250-75622	Contract Officials	48,000.00	627.00	22,489.00	25,511.00	24,000.00	46.85
100-1250-75625	Publicity	500.00	0.00	-248.88	748.88	250.00	-49.78
100-1250-75640	Instructor Expenses	32,000.00	0.00	96,561.50	-64,561.50	16,000.00	301.75
100-1250-75670	Athletic Supplies	1,200.00	0.00	182.87	1,017.13	600.00	15.24
100-1250-78000	Allocated Admin Expenses	89,874.59	5,825.90	57,160.35	32,714.24	44,937.30	63.60
	Operating Expenses	252,724.59	18,569.99	215,034.86	37,689.73	126,362.30	85.09
1255	TEENS						
	Wages and Benefits						
100-1255-50015	Teens- Salary Supervisor	44,049.40	3,670.80	22,024.80	22,024.60	22,024.70	50.00
100-1255-50050	Teens- Rec Superintendent	20,838.27	2,045.80	11,002.63	9,835.64	10,419.14	52.80
100-1255-50060	Salary Rental Supervisor	5,197.33	469.54	2,721.93	2,475.40	2,598.67	52.37
100-1255-50100	Teens-Salary Coordinator	50,000.00	0.00	7,363.61	42,636.39	25,000.00	14.73
100-1255-50120	Teens- Payroll PERS Staff	35,400.00	5,280.38	40,010.18	-4,610.18	17,700.00	113.02
100-1255-50130	Teen-Payroll PARS Staff	36,800.00	1,784.04	8,500.23	28,299.77	18,400.00	23.10
100-1255-50190	Teens-Salary Custodial PTime	0.00	0.00	0.00	0.00	0.00	0.00
100-1255-50195	TC Custodian & Bldg Attendant	23,182.05	1,940.99	11,525.79	11,656.26	11,591.03	49.72
100-1255-55150	Teens-Employer FICAMedicare	19,607.50	954.22	6,773.20	12,834.30	9,803.75	34.54
100-1255-55250	Teens-PERS -Employer Share	12,147.72	915.36	7,227.54	4,920.18	6,073.86	59.50
100-1255-55300	Teens-Health Coverage	22,746.24	1,170.02	6,948.40	15,797.84	11,373.12	30.55
100-1255-55310	Teens-Dental Coverage	0.00	71.96	431.76	-431.76	0.00	0.00
100-1255-55320	Teens- Life & LTD Insur	0.00	57.27	343.60	-343.60	0.00	0.00
100-1255-55370	FICA Alternative PARS	675.00	74.83	396.60	278.40	337.50	58.76
100-1255-55400	Teens-Workers Compensation	6,700.00	324.33	2,148.97	4,551.03	3,350.00	32.07
100-1255-55450	Teens-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	277,343.51	18,759.54	127,419.24	149,924.27	138,671.76	45.94
	Operating Expenses						
100-1255-60350	Mileage Reimbursement	300.00	0.00	21.28	278.72	150.00	7.09
100-1255-60370	Staff Training	2,000.00	0.00	710.96	1,289.04	1,000.00	35.55
100-1255-65365	Telephone expense	1,200.00	60.98	351.12	848.88	600.00	29.26
100-1255-65701	Electricity	19,567.80	1,422.52	11,301.17	8,266.63	9,783.90	57.75
100-1255-65705	Gas expense	1,114.57	0.00	140.94	973.63	557.28	12.65

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpndCollect
100-1255-65710	Water	992.68	316.02	1,004.57	-11.89	496.34	101.20
100-1255-65720	Disposal Fees	2,089.44	524.05	864.87	1,224.57	1,044.72	41.39
100-1255-73335	Memberships	600.00	0.00	340.00	260.00	300.00	56.67
100-1255-75350	Postage Expense	0.00	53.27	111.38	-111.38	0.00	0.00
100-1255-75500	Office Supplies	1,300.00	0.00	383.16	916.84	650.00	29.47
100-1255-75515	Services & Supplies	15,000.00	2,788.75	13,156.73	1,843.27	7,500.00	87.71
100-1255-75546	Instructor fees	0.00	0.00	0.00	0.00	0.00	0.00
100-1255-75620	Snack Shack Supplies	15,000.00	2,766.34	8,471.73	6,528.27	7,500.00	56.48
100-1255-75625	Teen Publicity	1,000.00	0.00	35.00	965.00	500.00	3.50
100-1255-75626	Teen Supplies	24,000.00	4,371.43	21,349.69	2,650.31	12,000.00	88.96
100-1255-75627	Teen Webite Expenses	0.00	0.00	0.00	0.00	0.00	0.00
100-1255-75628	Bus Expenses	1,000.00	0.00	0.00	1,000.00	500.00	0.00
100-1255-75630	Teens-Special Event Expenses	1,500.00	0.00	0.00	1,500.00	750.00	0.00
100-1255-75635	Teen ASP Supplies	1,100.00	74.18	956.41	143.59	550.00	86.95
100-1255-75640	Instructor Fees	900.00	51.00	786.30	113.70	450.00	87.37
100-1255-75750	Major Repairs	8,500.00	0.00	3,792.81	4,707.19	4,250.00	44.62
100-1255-78000	Allocated Admin Expenses	71,899.67	4,660.73	45,728.30	26,171.37	35,949.84	63.60
100-1255-78050	Allocated Bldg Maint Expenses	19,023.00	2,557.63	15,565.80	3,457.20	9,511.50	81.83
	Operating Expenses	188,087.16	19,646.90	125,072.22	63,014.94	94,043.58	66.50
1260	PRESCHOOL YOUTH						
	Wages and Benefits						
100-1260-50050	Salary Rec Superintendent	27,784.35	2,727.73	14,670.12	13,114.23	13,892.18	52.80
100-1260-50055	Salary Youth Coordinator	69,516.94	0.00	25,667.45	43,849.49	34,758.47	36.92
100-1260-50060	Preschool Director	51,622.65	3,615.08	20,559.43	31,063.22	25,811.33	39.83
100-1260-50080	Payroll PERS Staff	136,150.00	13,602.64	68,583.65	67,566.35	68,075.00	50.37
100-1260-50090	Payroll PARS Staff	71,825.00	7,434.10	52,677.70	19,147.30	35,912.50	73.34
100-1260-50150	Salary Youth Manager	44,049.40	3,670.80	22,024.80	22,024.60	22,024.70	50.00
100-1260-50160	Salaries Summer Rec Camp	11,000.00	0.00	24,412.41	-13,412.41	5,500.00	221.93
100-1260-50260	Salaries Priority Ps	0.00	0.00	0.00	0.00	0.00	0.00
100-1260-55150	Employer FICAMedicare	37,487.30	1,891.18	12,930.34	24,556.96	18,743.65	34.49
100-1260-55250	PERS- Employer Share	5,375.05	1,727.92	12,485.72	-7,110.67	2,687.53	232.29
100-1260-55300	Kaiser - Employer Share	9,787.68	1,073.15	9,460.67	327.01	4,893.84	96.66
100-1260-55310	Delta Dental - Empr Share	0.00	71.96	431.76	-431.76	0.00	0.00
100-1260-55320	Life & Ltd Ins - Empr Shr	0.00	53.27	641.51	-641.51	0.00	0.00
100-1260-55370	PARS District Share	3,300.00	185.85	1,781.35	1,518.65	1,650.00	53.98
100-1260-55400	Workers Compensation	7,700.00	456.76	3,391.72	4,308.28	3,850.00	44.05
100-1260-55450	Unemployment Insurance	4,000.00	0.00	0.00	4,000.00	2,000.00	0.00
	Wages and Benefits	479,598.37	36,510.44	269,718.63	209,879.74	239,799.19	56.24
	Operating Expenses						
100-1260-60350	Mileage	400.00	0.00	48.27	351.73	200.00	12.07
100-1260-60370	Staff Training	2,700.00	0.00	218.14	2,481.86	1,350.00	8.08
100-1260-65365	Telephone	1,350.00	60.98	321.44	1,028.56	675.00	23.81
100-1260-73335	Memberships	1,000.00	0.00	150.00	850.00	500.00	15.00
100-1260-73410	Use of Premise Summer Rec	7,500.00	0.00	0.00	7,500.00	3,750.00	0.00
100-1260-75100	Elementary Supplies	0.00	0.00	0.00	0.00	0.00	0.00
100-1260-75150	Diablo Valley Directors	0.00	0.00	0.00	0.00	0.00	0.00
100-1260-75225	License Fees	0.00	0.00	0.00	0.00	0.00	0.00
100-1260-75250	Preschool Supplies	0.00	0.00	0.00	0.00	0.00	0.00
100-1260-75260	Priority Ps Supplies	14,000.00	8,408.26	16,047.09	-2,047.09	7,000.00	114.62
100-1260-75300	Priority Parent Expenses	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1260-75625	Publicity	3,000.00	0.00	0.00	3,000.00	1,500.00	0.00
100-1260-75640	PS Instructor Fees	12,500.00	840.00	14,321.87	-1,821.87	6,250.00	114.57
100-1260-75645	Youth Instructor Fees	45,000.00	1,024.20	26,528.60	18,471.40	22,500.00	58.95
100-1260-75660	Summer Rec Camp Supplies	6,500.00	508.00	6,537.26	-37.26	3,250.00	100.57
100-1260-78000	Allocated Admin Expenses	170,761.70	11,069.21	108,604.70	62,157.00	85,380.85	63.60
100-1260-78050	ALLOCATED BUILDING EXPENSES	0.00	2,193.49	13,349.64	-13,349.64	0.00	0.00
	Operating Expenses	264,711.70	24,104.14	186,127.01	78,584.69	132,355.85	70.31
1265	Dept Wages and Benefits						
100-1265-50050	Salary Rec Superintendent	20,838.27	2,045.80	11,002.63	9,835.64	10,419.14	52.80
100-1265-50080	PERS PT Staff	2,648.00	0.00	2,021.08	626.92	1,324.00	76.32
100-1265-50100	Salary Coordinator	69,516.94	5,793.00	34,758.00	34,758.94	34,758.47	50.00
100-1265-50150	Salary Supervisor II	0.00	0.00	0.00	0.00	0.00	0.00
100-1265-50175	Payroll PARS Staff	1,103.00	0.00	440.50	662.50	551.50	39.94
100-1265-55150	Employer FICAMedicare	8,563.66	597.05	3,645.87	4,917.79	4,281.83	42.57
100-1265-55250	PERS -Employer Share	5,375.05	455.95	3,480.29	1,894.76	2,687.53	64.75
100-1265-55300	Health Coverage	0.00	82.39	530.34	-530.34	0.00	0.00
100-1265-55310	Dental Benefits	0.00	0.00	0.00	0.00	0.00	0.00
100-1265-55320	Life & LTD Insurance	0.00	75.96	393.13	-393.13	0.00	0.00
100-1265-55370	PARS Employer share	0.00	0.00	11.01	-11.01	0.00	0.00
100-1265-55400	Wokers Comp Insurance	1,600.00	113.16	711.02	888.98	800.00	44.44
100-1265-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	109,644.92	9,163.31	56,993.87	52,651.05	54,822.46	51.98
	Operating Expenses						
100-1265-60350	Mileage	350.00	0.00	146.72	203.28	175.00	41.92
100-1265-60370	Staff Training	1,500.00	0.00	0.00	1,500.00	750.00	0.00
100-1265-65365	Special Events Phone expense	2,000.00	20.00	170.00	1,830.00	1,000.00	8.50
100-1265-75150	Special Events Supplies	28,500.00	2,713.92	13,975.24	14,524.76	14,250.00	49.04
100-1265-75155	Holiday Festival Supplies	7,000.00	2,250.95	2,500.95	4,499.05	3,500.00	35.73
100-1265-75160	Blues & Brews Supplies	8,000.00	17.00	126.00	7,874.00	4,000.00	1.58
100-1265-75170	Wine, Women & Shoes expenses	0.00	0.00	0.00	0.00	0.00	0.00
100-1265-75625	Publicity	1,000.00	12.00	751.51	248.49	500.00	75.15
100-1265-76000	Special events -Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
100-1265-78000	Allocated Admin Expenses	53,924.75	3,495.54	34,296.22	19,628.53	26,962.38	63.60
	Operating Expenses	102,274.75	8,509.41	51,966.64	50,308.11	51,137.37	50.81
1270	CHILD CARE Wages and Benefits						
100-1270-50050	Salary Rec Superintendent	20,838.27	2,045.80	11,002.63	9,835.64	10,419.14	52.80
100-1270-50080	Payroll PERS Staff	72,000.00	8,919.96	68,941.90	3,058.10	36,000.00	95.75
100-1270-50090	Payroll PARS Staff	50,200.00	4,089.95	32,575.52	17,624.48	25,100.00	64.89
100-1270-50100	Child Care Director	86,095.87	8,168.46	44,043.46	42,052.41	43,047.94	51.16
100-1270-50150	Salary Rec Supervisor II	22,024.70	1,835.40	11,012.40	11,012.30	11,012.35	50.00
100-1270-50190	Child-Custodial Part Time Staf	1,097.12	1,209.45	6,116.58	-5,019.46	548.56	557.51
100-1270-55150	Employer FICAMedicare	22,955.29	1,679.37	10,975.87	11,979.42	11,477.65	47.81

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpndCollect
100-1270-55250	PERS- Employer Share	7,571.27	1,490.78	10,767.73	-3,196.46	3,785.64	142.22
100-1270-55300	Kaiser - Employer Share	6,766.32	911.30	5,467.76	1,298.56	3,383.16	80.81
100-1270-55310	Delta Dental - Empr Share	0.00	35.98	215.88	-215.88	0.00	0.00
100-1270-55320	Life & Ltd Ins - Empr Shr	0.00	111.87	671.11	-671.11	0.00	0.00
100-1270-55370	PARS District Share	1,375.00	128.09	901.84	473.16	687.50	65.59
100-1270-55400	Workers Compensation	5,750.00	438.15	2,864.70	2,885.30	2,875.00	49.82
100-1270-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	296,673.84	31,064.56	205,557.38	91,116.46	148,336.92	69.29
	Operating Expenses						
100-1270-60350	Mileage	200.00	0.00	0.00	200.00	100.00	0.00
100-1270-60370	Staff Training	500.00	0.00	193.44	306.56	250.00	38.69
100-1270-65365	Telephone	2,000.00	327.98	712.22	1,287.78	1,000.00	35.61
100-1270-65700	Combined Utilities	1,300.00	111.00	778.00	522.00	650.00	59.85
100-1270-73335	Memberships	200.00	0.00	0.00	200.00	100.00	0.00
100-1270-73410	Diable Valley Preschool Fair	0.00	0.00	0.00	0.00	0.00	0.00
100-1270-75225	License Fees	1,750.00	0.00	968.00	782.00	875.00	55.31
100-1270-75250	Kidstop Supplies	31,000.00	514.69	15,617.49	15,382.51	15,500.00	50.38
100-1270-75515	Services & Supplies	3,900.00	310.27	1,619.64	2,280.36	1,950.00	41.53
100-1270-75625	Kidstop Publicity	1,000.00	0.00	0.00	1,000.00	500.00	0.00
100-1270-75750	Major Repairs	2,500.00	0.00	-1,405.00	3,905.00	1,250.00	-56.20
100-1270-78000	Allocated Admin Exps	197,724.00	12,816.97	125,752.81	71,971.19	98,862.00	63.60
100-1270-78050	Allocated Bldg Maint Expenses	13,134.92	745.61	4,537.82	8,597.10	6,567.46	34.55
	Operating Expenses	255,208.92	14,826.52	148,774.42	106,434.50	127,604.46	58.30
1280	AQUATICS						
	Wages and Benefits						
100-1280-50050	Salary Rec Superintendent	13,892.18	1,363.87	7,335.07	6,557.11	6,946.09	52.80
100-1280-50080	Salary-PERS Staff	55,800.00	6,733.28	40,729.44	15,070.56	27,900.00	72.99
100-1280-50090	Payroll PARS Staff	205,000.00	4,317.07	127,299.14	77,700.86	102,500.00	62.10
100-1280-50100	Aquatics Supervisor	110,123.50	10,447.66	56,332.66	53,790.84	55,061.75	51.15
100-1280-50188	Salary Aquatics Co-Ord	0.00	0.00	0.00	0.00	0.00	0.00
100-1280-55150	Employer FICAMedicare	35,018.23	1,472.51	9,779.62	25,238.61	17,509.12	27.93
100-1280-55250	PERS- Employer Share	12,147.72	1,187.83	9,273.11	2,874.61	6,073.86	76.34
100-1280-55300	Kaiser - Employer Share	15,362.04	1,134.59	6,807.59	8,554.45	7,681.02	44.31
100-1280-55310	Delta Dental - Empr Share	0.00	111.70	670.20	-670.20	0.00	0.00
100-1280-55320	Life & Ltd Ins - Empr Shr	0.00	97.68	586.10	-586.10	0.00	0.00
100-1280-55370	PARS District Share	7,157.82	107.92	3,182.51	3,975.31	3,578.91	44.46
100-1280-55400	Workers Compensation	5,679.00	257.09	3,449.54	2,229.46	2,839.50	60.74
100-1280-55450	Unemployment Insurance	3,000.00	0.00	0.00	3,000.00	1,500.00	0.00
	Wages and Benefits	463,180.49	27,231.20	265,444.98	197,735.51	231,590.25	57.31
	Operating Expenses						
100-1280-60350	Mileage	450.00	152.72	405.28	44.72	225.00	90.06
100-1280-60370	Staff Training	3,000.00	171.00	1,159.81	1,840.19	1,500.00	38.66
100-1280-65365	Telephone	515.00	70.00	490.00	25.00	257.50	95.15
100-1280-65701	Electricity	18,025.01	4,047.39	15,504.81	2,520.20	9,012.51	86.02
100-1280-65705	Gas	11,845.13	0.00	112.46	11,732.67	5,922.57	0.95
100-1280-65710	Water	9,270.27	494.64	4,826.31	4,443.96	4,635.14	52.06
100-1280-65720	Disposal fees	2,111.37	524.05	864.87	1,246.50	1,055.69	40.96
100-1280-73335	Memberships	625.00	0.00	299.99	325.01	312.50	48.00
100-1280-73410	Use of Premise	32,000.00	0.00	3,525.50	28,474.50	16,000.00	11.02
100-1280-75380	Uniforms For Aquatics	3,600.00	0.00	-30.00	3,630.00	1,800.00	-0.83

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1280-75515	Janitorial Supplies	1,050.00	65.36	480.38	569.62	525.00	45.75
100-1280-75520	Contracted Services	40,100.00	3,412.00	20,949.29	19,150.71	20,050.00	52.24
100-1280-75525	Pool Chemicals Ph Park	20,000.00	0.00	4,172.10	15,827.90	10,000.00	20.86
100-1280-75527	Pool Chemicals Phec	0.00	0.00	0.00	0.00	0.00	0.00
100-1280-75530	Pool Repairs & Supplies	18,500.00	1,126.38	3,527.85	14,972.15	9,250.00	19.07
100-1280-75620	Program Supplies	14,000.00	577.04	9,953.48	4,046.52	7,000.00	71.10
100-1280-75625	Aquatics Publicity	2,500.00	0.00	533.55	1,966.45	1,250.00	21.34
100-1280-75640	Instructor Expenses	5,900.00	421.85	7,567.15	-1,667.15	2,950.00	128.26
100-1280-78000	Allocated Admin Expenses	215,699.00	13,982.15	137,184.87	78,514.13	107,849.50	63.60
100-1280-78050	Allocated Bldg Maint Expenses	7,843.06	1,076.80	6,553.47	1,289.59	3,921.53	83.56
	Operating Expenses	407,033.84	26,121.38	218,081.17	188,952.67	203,516.92	53.58
1290	COMMUNICATIONS						
	Wages and Benefits						
100-1290-50050	Rec Superintendent	0.00	0.00	0.00	0.00	0.00	0.00
100-1290-50110	Marketing Director	110,123.50	9,177.00	55,062.00	55,061.50	55,061.75	50.00
100-1290-50120	Communications Part Time	27,507.86	2,136.58	13,304.76	14,203.10	13,753.93	48.37
100-1290-55150	Employer FICAMedicare	12,524.45	715.48	4,299.92	8,224.53	6,262.23	34.33
100-1290-55250	PERS- Employer Share	8,514.75	696.54	4,179.24	4,335.51	4,257.38	49.08
100-1290-55300	Kaiser - Employer Share	17,350.44	1,357.07	8,142.42	9,208.02	8,675.22	46.93
100-1290-55310	Delta Dental - Empr Share	0.00	0.00	0.00	0.00	0.00	0.00
100-1290-55320	Life & Ltd Ins - Empr Shr	0.00	88.80	532.80	-532.80	0.00	0.00
100-1290-55370	PARS District Share	635.00	53.42	332.63	302.37	317.50	52.38
100-1290-55400	Workers Compensation	500.00	29.54	178.48	321.52	250.00	35.70
100-1290-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	177,156.00	14,254.43	86,032.25	91,123.75	88,578.00	48.56
	Operating Expenses						
100-1290-60350	Mileage	100.00	0.00	0.00	100.00	50.00	0.00
100-1290-60370	Staff Training	500.00	0.00	0.00	500.00	250.00	0.00
100-1290-65365	Phone expense	1,500.00	60.98	206.09	1,293.91	750.00	13.74
100-1290-73335	Memberships	145.00	0.00	0.00	145.00	72.50	0.00
100-1290-75000	Consultant Services	500.00	0.00	0.00	500.00	250.00	0.00
100-1290-75350	Postage	300.00	0.00	0.00	300.00	150.00	0.00
100-1290-75500	Office Supplies	1,000.00	10.91	100.24	899.76	500.00	10.02
100-1290-75510	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
100-1290-75605	Awards	500.00	146.07	146.07	353.93	250.00	29.21
100-1290-75610	Major Events	3,000.00	0.00	67.20	2,932.80	1,500.00	2.24
100-1290-75612	Website	17,500.00	0.00	9,582.35	7,917.65	8,750.00	54.76
100-1290-75624	Spotlight Brochure	110,000.00	27,681.41	79,941.36	30,058.64	55,000.00	72.67
100-1290-75625	District Publicity	20,000.00	1,536.03	2,105.73	17,894.27	10,000.00	10.53
100-1290-78000	Allocated Admin Expenses	44,937.29	2,912.95	28,580.18	16,357.11	22,468.65	63.60
	Operating Expenses	199,982.29	32,348.35	120,729.22	79,253.07	99,991.15	60.37
1300	PARKS						
	Wages and Benefits						
100-1300-50180	Park Superintendent	138,921.77	15,091.29	74,803.29	64,118.48	69,460.89	53.85
100-1300-50181	Rec & Park Manager	11,012.35	1,044.76	5,633.26	5,379.09	5,506.17	51.15
100-1300-50182	Park Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
100-1300-50185	Park Full Time Staff	554,105.16	45,026.68	245,783.57	308,321.59	277,052.58	44.36
100-1300-50190	Park Part Time Staff	22,000.00	3,806.28	42,394.24	-20,394.24	11,000.00	192.70
100-1300-55150	Employer FICAMedicare	66,069.57	4,732.39	25,668.21	40,401.36	33,034.79	38.85
100-1300-55250	PERS- Employer Share	60,688.06	4,708.48	27,731.39	32,956.67	30,344.03	45.69

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpndCollect
100-1300-55300	Kaiser - Employer Share	161,841.48	10,528.64	62,711.24	99,130.24	80,920.74	38.75
100-1300-55310	Delta Dental - Empr Share	0.00	377.79	2,266.73	-2,266.73	0.00	0.00
100-1300-55320	Life & Ltd Ins - Empr Shr	0.00	561.48	3,247.99	-3,247.99	0.00	0.00
100-1300-55370	PARS District Share	400.00	95.16	1,016.28	-616.28	200.00	254.07
100-1300-55380	Uniforms	7,500.00	298.62	2,317.47	5,182.53	3,750.00	30.90
100-1300-55400	Workers Compensation	44,500.00	3,938.10	25,278.59	19,221.41	22,250.00	56.81
100-1300-55450	Unemployment Insurance	2,000.00	0.00	0.00	2,000.00	1,000.00	0.00
	Wages and Benefits	1,069,038.39	90,209.67	518,852.26	550,186.13	534,519.20	48.53
	Operating Expenses						
100-1300-60350	Mileage	1,350.00	0.00	137.00	1,213.00	675.00	10.15
100-1300-60370	Staff Training	3,000.00	0.00	3,422.16	-422.16	1,500.00	114.07
100-1300-65365	Telephone	2,805.65	609.83	1,814.52	991.13	1,402.83	64.67
100-1300-65701	Electricity	21,629.84	1,527.67	12,964.09	8,665.75	10,814.92	59.94
100-1300-65705	Gas	3,132.01	0.00	249.86	2,882.15	1,566.01	7.98
100-1300-65710	Water	92,717.61	19,857.44	119,013.81	-26,296.20	46,358.81	128.36
100-1300-65720	Disposal Fees	3,090.06	719.93	951.65	2,138.41	1,545.03	30.80
100-1300-65730	Sewer charges	1,442.00	0.00	0.00	1,442.00	721.00	0.00
100-1300-73335	Memberships	595.00	305.00	305.00	290.00	297.50	51.26
100-1300-73340	Administrative Fees	11,200.00	0.00	0.00	11,200.00	5,600.00	0.00
100-1300-73345	Assessment refunds	250.00	0.00	0.00	250.00	125.00	0.00
100-1300-73730	Public Service Center Exp	12,500.00	0.00	0.00	12,500.00	6,250.00	0.00
100-1300-75350	Postage	75.00	0.00	245.08	-170.08	37.50	326.77
100-1300-75370	Safety Equipment	4,000.00	251.20	3,362.49	637.51	2,000.00	84.06
100-1300-75401	Rental Equipment	750.00	0.00	0.00	750.00	375.00	0.00
100-1300-75500	Office supplies	200.00	0.00	22.93	177.07	100.00	11.47
100-1300-75501	Agricultural Supplies	7,500.00	0.00	1,977.31	5,522.69	3,750.00	26.36
100-1300-75505	Athletic Facility Maint	10,000.00	0.00	1,206.21	8,793.79	5,000.00	12.06
100-1300-75510	Park Equipment Maint	9,000.00	2,373.92	7,805.75	1,194.25	4,500.00	86.73
100-1300-75511	Irrigation Repairs	9,000.00	1,894.28	10,355.06	-1,355.06	4,500.00	115.06
100-1300-75515	Janitorial Supplies	6,000.00	893.53	3,049.87	2,950.13	3,000.00	50.83
100-1300-75520	Park Facility Maintenance	38,000.00	2,851.93	50,258.35	-12,258.35	19,000.00	132.26
100-1300-75535	Small Tools	7,300.00	8.73	7,650.43	-350.43	3,650.00	104.80
100-1300-75540	Structure Repairs	0.00	0.00	0.00	0.00	0.00	0.00
100-1300-75545	Vehicle Maintenance	26,000.00	3,424.85	16,478.63	9,521.37	13,000.00	63.38
100-1300-75550	Contracted Tree Services	30,000.00	12,500.00	36,100.00	-6,100.00	15,000.00	120.33
100-1300-75570	Contracted Park Maintenance	24,000.00	0.00	3,000.00	21,000.00	12,000.00	12.50
100-1300-75740	Major Maintenance Project	0.00	0.00	171.72	-171.72	0.00	0.00
100-1300-76000	Park miscellaneous	10,000.00	-216.65	7,161.20	2,838.80	5,000.00	71.61
100-1300-76500	Park Vandalism Expense	1,500.00	234.84	1,364.73	135.27	750.00	90.98
100-1300-78000	Allocated Admin Expenses	314,561.00	20,390.64	200,061.26	114,499.74	157,280.50	63.60
	Operating Expenses	651,598.17	67,627.14	489,129.11	162,469.06	325,799.09	75.07
1350	BUILDING MAINTENANCE						
	Wages and Benefits						
100-1350-50010	Bldg Maint Superintendent	0.00	0.00	0.00	0.00	0.00	0.00
100-1350-50050	Bldg Maint Supervisor	33,037.05	12,014.82	64,782.62	-31,745.57	16,518.53	196.09
100-1350-50075	Bldg Mint Craftsman	86,494.46	7,208.00	43,248.00	43,246.46	43,247.23	50.00
100-1350-50080	Lead Custodian	0.00	0.00	0.00	0.00	0.00	0.00
100-1350-55150	Employer FICAMedicare	10,877.37	1,465.26	8,232.77	2,644.60	5,438.69	75.69
100-1350-55250	PERS-Employer Share	9,541.20	1,675.84	10,055.05	-513.85	4,770.60	105.39

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1350-55300	Health Coverage	928.92	2,025.21	12,151.25	-11,222.33	464.46	1,308.11
100-1350-55310	Delta Dental	0.00	53.97	323.83	-323.83	0.00	0.00
100-1350-55320	Life and Disability Insurance	0.00	182.07	1,092.51	-1,092.51	0.00	0.00
100-1350-55400	Workers Compensation	11,915.00	657.56	3,945.37	7,969.63	5,957.50	33.11
100-1350-55450	Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	Wages and Benefits	152,794.00	25,282.73	143,831.40	8,962.60	76,397.00	94.13
	Operating Expenses						
100-1350-60350	Mileage	400.00	0.00	151.20	248.80	200.00	37.80
100-1350-60370	Training	5,000.00	0.00	693.00	4,307.00	2,500.00	13.86
100-1350-65365	Bldg Maint Phone expense	1,300.00	243.93	1,005.83	294.17	650.00	77.37
100-1350-75515	Repairs & Supplies	1,750.00	0.00	407.42	1,342.58	875.00	23.28
100-1350-75535	Tools & Equipment	3,000.00	0.00	550.31	2,449.69	1,500.00	18.34
100-1350-75545	Vehicle Fuel & Maintenance	0.00	104.00	104.00	-104.00	0.00	0.00
100-1350-78000	Allocated Admin Expenses	35,949.83	0.00	1,854.74	34,095.09	17,974.92	5.16
100-1350-78050	Allocated Bldg Maint Expenses	-200,193.80	-25,155.04	-146,267.54	-53,926.26	-100,096.90	73.06
	Operating Expenses	-152,793.97	-24,807.11	-141,501.04	-11,292.93	-76,396.98	92.61
1400	DEBT SERVICE						
	Operating Expenses						
100-1400-95807	Interest	0.00	0.00	0.00	0.00	0.00	0.00
100-1400-95810	Oak Park Loan	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service						
100-1400-95806	US Bank refi of CSDA COP's	0.00	0.00	0.00	0.00	0.00	0.00
100-1400-95809	CSDA FF&E Loan	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
1500	CAPITAL EXPENDITURES						
	Capital Outlay						
100-1500-80050	Master Plan Update	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80060	Salfinger Park	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80070	PO Park Play Equip	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80080	PO Park Pavement -Hawthorne	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80090	1750 Oak Park	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80100	Park Monuments	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80104	Pleasant Hill Park	0.00	0.00	4,500.00	-4,500.00	0.00	0.00
100-1500-80105	Pleasant Oaks Park Shade Struc	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80106	Kidstop Cap Epxs	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80206	Picnic Tables -RSmith Park	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80207	Rodgers Smith Park Bocce Court	0.00	0.00	619.79	-619.79	0.00	0.00
100-1500-80230	Rodgers Ranch	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80313	Community Center-Paths	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80323	Senior Center Accident Repairs	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80324	Shade Structure Bocce Courts	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80325	District Bus	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80330	Teen Center Carpet	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80335	Sen Center AV Equip	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80340	Sen Center HVAC	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	End Bal	Variance	YTD Budget	% ExpendCollect
100-1500-80342	replacement Comm Center PaintingShades	0.00	0.00	2,853.50	-2,853.50	0.00	0.00
100-1500-80343	Comm Center AV Equip	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80344	Senior Center HVAC Re-design	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80345	Sen Center Metro Warmers	0.00	0.00	4,738.24	-4,738.24	0.00	0.00
100-1500-80841	Administrative Office	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80843	Community Center -Lobby	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80844	Pools	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80845	Civic Rec RegistrationSoftware	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80846	Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80847	Parks	0.00	0.00	48,285.13	-48,285.13	0.00	0.00
100-1500-80850	Network Computer Systems	0.00	0.00	0.00	0.00	0.00	0.00
100-1500-80851	PSC Roof Replacement	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	60,996.66	-60,996.66	0.00	0.00
	Revenue Total	-8,452,831.20	-4,053,576.45	-6,272,330.17	-2,180,501.03	-4,226,415.60	-0.742
	Expense Total	7,928,045.63	660,438.34	4,391,852.40	3,536,193.23	3,964,023.12	0.554
	Grand Total	-524,785.57	-3,393,138.11	-1,880,477.77	1,355,692.20	-262,392.48	3.5833

STAFF REPORT



Date: February 24, 2022
To: Budget and Finance Committee
From: Michelle Lacy, General Manager
Re: Discussion Regarding Allocating State COVID-19 Relief Funds to the Capital Projects Fund

BACKGROUND:

The District was awarded \$1,314,137 in COVID-19 Relief Funds by the State of California. It is anticipated the District will receive these funds from Contra Costa County in Quarter 3 of the 2021/22 Fiscal Year. Attached as Exhibit 1 is the list of allocations by Special District and County.

DISCUSSION:

This funding was not accounted for in our budgeting as the opportunity for applying for this funding did not materialize until September 2021 and therefore it is appropriate to discuss how to allocate these additional unanticipated funds.

In June 2021, the District transferred its 2020/21 Capital Expenses from the Capital Project Fund to the General Fund. The amount transferred was \$1,385,836 which left a balance in the CIP Fund of \$464,635. Staff is recommending allocating the \$1,314,137 received from the State to the CIP Fund which would restore the CIP Fund Balance to \$1,778, 772.

If the Committee concurs this recommendation will be forwarded to the full Board for consideration.

EXHIBITS:

Exhibit 1: Allocations by Special District and County

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Alameda	\$ 9,085,375.00
Alameda County Mosquito Abatement District	\$ 50,241.00
Alameda County Resource Conservation District	\$ 548,642.00
Dublin San Ramon Services District	\$ 2,847,966.00
East Bay Regional Park District	\$ 564,092.00
Eden Township Healthcare District	\$ 1,250,663.00
Hayward Area Recreation and Park District	\$ 1,007,307.00
Livermore Area Recreation and Park District	\$ 1,223,460.00
Oro Loma Sanitary District (Alameda)	\$ 23,821.00
Union Sanitary District (Alameda)	\$ 1,569,183.00
Alpine	\$ 95,675.00
Bear Valley Water District	\$ 95,675.00
Amador	\$ 175,034.00
Jackson Valley Irrigation District	\$ 167,246.00
Volcano Community Services District	\$ 7,788.00
Butte	\$ 1,435,595.00
Durham Recreation and Park District	\$ 93,798.00
Feather River Recreation and Park District	\$ 278,252.00
Paradise Irrigation District	\$ 1,024,700.00
Paradise Recreation and Park District	\$ 38,845.00
Calaveras	\$ 696,638.00
Mark Twain Health Care District	\$ 347,687.00
San Andreas Recreation and Park District	\$ 6,532.00
Valley Springs Public Utility District	\$ 342,419.00
Colusa	\$ 42,059.00
Arbuckle Park and Recreation District	\$ 42,059.00
Contra Costa	\$ 3,329,425.00
Alamo-Lafayette Cemetery District	\$ 67,587.00
Central Contra Costa Sanitary District (Contra Costa)	\$ 996,177.00
Contra Costa Resource Conservation District	\$ 5,868.00
East Contra Costa Fire Protection District	\$ 24,296.00
Ironhouse Sanitary District (Contra Costa)	\$ 4,066.00
Kensington Police Protection and Community Services District	\$ 387,210.00
Mountain View Sanitary District (Contra Costa)	\$ 44,309.00
Pleasant Hill Recreation and Park District	\$ 1,314,137.00
Rodeo-Hercules Fire Protection District	\$ 276,087.00
West County Wastewater District (Contra Costa)	\$ 209,688.00
Del Norte	\$ 608,262.00
Crescent City Harbor District	\$ 486,658.00
Smith River Community Services District	\$ 121,604.00
El Dorado	\$ 1,387,027.00
Cameron Park Community Services District	\$ 193,788.00
El Dorado County Fire Protection District	\$ 114,115.00
El Dorado Hills Community Services District	\$ 212,314.00
El Dorado Irrigation District	\$ 550,390.00
Fallen Leaf Lake Community Services District	\$ 308,607.00
Tahoe Resource Conservation District	\$ 7,813.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Fresno	\$ 11,140,649.00
Bluffs Community Services District	\$ 61,213.00
Calwa Recreation and Park District	\$ 252,148.00
Central Valley Pest Control District	\$ 39,344.00
Clovis Veterans Memorial District	\$ 203,526.00
Coalinga-Huron Recreation and Park District	\$ 476,702.00
Fresno County Fire Protection District	\$ 865,207.00
Fresno Metropolitan Flood Control District	\$ 199,342.00
Fresno Mosquito and Vector Control District	\$ 98,032.00
Fresno-Westside Mosquito Abatement District	\$ 122,362.00
James Irrigation District	\$ 131,738.00
North Central Fire Protection District	\$ 74,832.00
Panoche Water District	\$ 631,567.00
Sierra Resource Conservation District	\$ 2,314,180.00
Westlands Water District	\$ 5,670,456.00
Humboldt	\$ 1,150,721.00
Fruitland Ridge Fire Protection District	\$ 6,611.00
Humboldt County Resource Conservation District	\$ 853,252.00
North Humboldt Recreation and Park District	\$ 290,858.00
Imperial	\$ 543,191.00
Bombay Beach Community Service District	\$ 15,305.00
Heber Public Utility District	\$ 447,385.00
Seeley County Water District	\$ 80,501.00
Inyo	\$ 120,303.00
Big Pine Cemetery District	\$ 35,846.00
Eastern Sierra Community Services District	\$ 57,214.00
Southern Inyo Fire Protection District	\$ 27,243.00
Kern	\$ 4,281,321.00
Arvin Community Services District	\$ 14,087.00
Bear Mountain Recreation and Park District	\$ 8,990.00
Bear Valley Community Services District	\$ 4,493.00
Cemetery District No. 1	\$ 45,373.00
East Kern Health Care District	\$ 17,875.00
Lamont Public Utility District	\$ 455,606.00
McFarland Recreation and Park District	\$ 211,712.00
North of the River Recreation and Park District	\$ 486,471.00
Semitropic Water Storage District	\$ 2,304,095.00
Stallion Springs Community Services District	\$ 4,522.00
Tehachapi Valley Recreation and Park District	\$ 203,329.00
West Side Cemetery District	\$ 80,254.00
West Side Recreation and Park District	\$ 436,331.00
Wheeler Ridge-Maricopa Water Storage District	\$ 8,183.00
Lake	\$ 192,968.00
Hidden Valley Lake Community Services District	\$ 116,992.00
Lake County Vector Control District	\$ 75,976.00
Lassen	\$ 164,475.00
Herlong Public Utility District	\$ 76,891.00
Lassen Library District	\$ 87,584.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Los Angeles	\$ 4,028,537.00
Antelope Valley Resource Conservation District	\$ 86,608.00
Beach Cities Health District	\$ 1,130,937.00
Metropolitan Water District of Southern California	\$ 183,675.00
Palm Ranch Irrigation District	\$ 116,763.00
Palos Verdes Library District	\$ 134,109.00
West Basin Municipal Water District	\$ 2,376,445.00
Madera	\$ 1,665,635.00
Chowchilla Memorial Healthcare District	\$ 444,626.00
Madera Irrigation District	\$ 1,221,009.00
Marin	\$ 2,407,993.00
Inverness Public Utility District	\$ 966.00
Marin County Resource Conservation District	\$ 212,270.00
Marinwood Community Services District	\$ 337,424.00
Novato Fire Protection District	\$ 33,154.00
Ross Valley Sanitary District	\$ 15,717.00
Sanitary District No. 5 (Marin)	\$ 167,484.00
Sausalito-Marín City Sanitary (Marin)	\$ 1,106,828.00
Southern Marin Fire Protection District	\$ 54,666.00
Strawberry Recreation District	\$ 285,759.00
Tamalpais Community Services District	\$ 182,971.00
Tiburon Fire Protection District	\$ 10,754.00
Mendocino	\$ 2,132,696.00
Albion-Little River Fire Protection	\$ 88,124.00
Coast Life Support District	\$ 59,291.00
Gualala Community Services District	\$ 150,683.00
Mendocino Coast Recreation and Park District	\$ 602,160.00
Noyo Harbor District	\$ 1,232,438.00
Mono	\$ 15,994.00
Antelope Fire Protection District	\$ 15,994.00
Monterey	\$ 1,936,009.00
Greenfield Recreation and Park District	\$ 36,406.00
Monterey County Regional Fire Protection District	\$ 70,622.00
Monterey Peninsula Regional Park District	\$ 1,059,975.00
Moss Landing Harbor District	\$ 329,207.00
North County Public Recreation District	\$ 168,717.00
Pajaro/Sunny Mesa Community Services District	\$ 55,009.00
Soledad-Mission Recreation and Park District	\$ 182,258.00
Spreckels Memorial District	\$ 33,815.00
Napa	\$ 372,660.00
Napa County Regional Park and Open Space District	\$ 372,660.00
Nevada	\$ 1,228,827.00
Nevada-Sierra Connecting Point Public Authority	\$ 628,068.00
Rough and Ready Fire Protection District	\$ 187,163.00
Truckee Fire Protection District	\$ 17,562.00
Truckee-Donner Recreation and Park District	\$ 396,034.00
Orange	\$ 1,384,739.00
Buena Park Library District	\$ 315,979.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Costa Mesa Sanitary District (Orange)	\$ 485,395.00
Midway City Sanitary District (Orange)	\$ 258,866.00
Orange County Cemetery District	\$ 40,155.00
Orange County Mosquito and Vector Control District	\$ 17,034.00
Placentia Library District	\$ 56,317.00
Rossmoor Community Services District	\$ 48,578.00
Silverado - Modjeska Recreation and Park District	\$ 108,681.00
South Coast Water District	\$ 53,734.00
Placer	\$ 1,057,189.00
Auburn Cemetery District	\$ 3,000.00
Auburn Recreation and Park District	\$ 334,974.00
Olympic Valley Public Service District	\$ 36,581.00
Placer Mosquito and Vector Control District	\$ 52,954.00
South Placer Fire Protection District	\$ 133,337.00
South Placer Municipal Utility District	\$ 241,932.00
Tahoe City Public Utility District	\$ 254,411.00
Plumas	\$ 330,947.00
Almanor Recreation and Park District	\$ 45,375.00
Central Plumas Recreation District	\$ 65,466.00
Gold Mountain Community Services District	\$ 84,264.00
Hamilton Branch Community Services District	\$ 24,834.00
Indian Valley Recreation and Park District	\$ 33,766.00
Meadow Valley Fire Protection District	\$ 35,966.00
Quincy Fire Protection District	\$ 41,276.00
Riverside	\$ 1,296,349.00
Beaumont Cherry Valley Recreation and Park District	\$ 310,206.00
Beaumont Library District	\$ 22,318.00
Coachella Valley Cemetery District	\$ 57,512.00
Coachella Valley Mosquito and Vector Control District	\$ 14,503.00
Desert Recreation District	\$ 847,768.00
Idyllwild Water District	\$ 30,158.00
Palm Springs Cemetery District	\$ 4,122.00
Valley-Wide Recreation and Park District	\$ 9,762.00
Sacramento	\$ 7,215,824.00
Arden Manor Recreation and Park District	\$ 83,092.00
Arden Park Recreation and Park District	\$ 162,026.00
Cordova Recreation and Park District	\$ 15,881.00
Cosumnes Community Services District	\$ 3,981,404.00
Fair Oaks Recreation and Park District	\$ 219,459.00
Fulton-El Camino Recreation and Park District	\$ 537,418.00
Herald Fire Protection District	\$ 415,139.00
North Highlands Recreation and Park District	\$ 742,013.00
Orangevale Recreation and Park District	\$ 250,009.00
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	\$ 104,805.00
Sacramento Metropolitan Fire District	\$ 409,972.00
Sacramento-Yolo Mosquito and Vector Control District	\$ 39,897.00
Sloughhouse Resource Conservation District	\$ 17,360.00
Southgate Recreation and Park District	\$ 237,349.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

San Benito	\$ 284,538.00
Pacheco Pass Water District	\$ 230,354.00
San Benito Resource Conservation District	\$ 54,184.00
San Bernardino	\$ 5,577,878.00
Apple Valley Fire Protection District	\$ 1,109,761.00
Apple Valley Foothill County Water District	\$ 4,336.00
Chino Valley Independent Fire District	\$ 3,320,209.00
Helendale Community Services District	\$ 126,934.00
Hesperia Recreation and Park District	\$ 514,127.00
Inland Empire Utilities Agency	\$ 12,303.00
Mojave Water Agency	\$ 6,123.00
Rim of the World Recreation and Park District	\$ 323,583.00
San Bernardino Valley Water Conservation District	\$ 37,549.00
West Valley Mosquito and Vector Control District	\$ 122,953.00
San Diego	\$ 6,268,072.00
Grossmont Healthcare District	\$ 47,117.00
Lakeside Fire Protection District	\$ 1,365,612.00
North County Fire Protection District (San Diego)	\$ 1,459,698.00
Olivenhain Municipal Water District	\$ 43,561.00
Rancho Santa Fe Fire Protection District	\$ 1,154,981.00
San Miguel Consolidated Fire Protection District	\$ 2,129,691.00
Valley Center Fire Protection District	\$ 67,412.00
San Joaquin	\$ 2,957,033.00
Escalon Consolidated Fire Protection District	\$ 651,404.00
Linden-Peters Fire Protection District	\$ 45,478.00
Mokelumne Rural Fire Protection District	\$ 121,013.00
Port of Stockton	\$ 772,817.00
San Joaquin County Mosquito and Vector Control	\$ 98,519.00
South San Joaquin Irrigation District	\$ 1,134,711.00
Tracy Fire Protection District	\$ 26,965.00
Waterloo-Morada Fire Protection District	\$ 18,578.00
Woodbridge Fire Protection District	\$ 87,548.00
San Luis Obispo	\$ 364,832.00
Cambria Community Healthcare District	\$ 165,533.00
Cambria Community Services District	\$ 25,643.00
Port San Luis Harbor District	\$ 16,890.00
San Simeon Community Services District	\$ 135,231.00
Templeton Community Services District	\$ 9,535.00
Upper Salinas/Las Tablas Resource Conservation District	\$ 12,000.00
San Mateo	\$ 2,206,980.00
Highlands Recreation Community Services District	\$ 454,025.00
Menlo Park Fire Protection District	\$ 43,225.00
Peninsula Health Care District	\$ 817,512.00
San Mateo County Harbor District	\$ 122,718.00
San Mateo County Mosquito and Vector Control District	\$ 91,298.00
Sequoia Healthcare District	\$ 678,202.00
Santa Barbara	\$ 1,449,622.00
Goleta Sanitary District (Santa Barbara)	\$ 279,115.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Isla Vista Community Services District	\$ 53,063.00
Isla Vista Recreation and Park District	\$ 697,940.00
Mission Hills Community Services District	\$ 16,676.00
Montecito Sanitary District (Santa Barbara)	\$ 362,374.00
Santa Ynez River Water Conservation District	\$ 40,454.00
Santa Clara	\$ 1,107,373.00
Midpeninsula Regional Open Space District	\$ 12,496.00
Santa Clara Valley Water District	\$ 1,019,735.00
South Santa Clara Valley Memorial District	\$ 75,142.00
Santa Cruz	\$ 386,684.00
Aptos-La Selva Fire Protection Services	\$ 23,450.00
Boulder Creek Recreation and Park District	\$ 230,654.00
Central Fire Protection District (Santa Cruz)	\$ 5,892.00
La Selva Beach Recreation District	\$ 31,840.00
Resource Conservation District of Santa Cruz County	\$ 23,484.00
Santa Cruz Port District	\$ 71,364.00
Shasta	\$ 1,237,669.00
Anderson-Cottonwood Irrigation District	\$ 94,404.00
Western Shasta Resource Conservation District	\$ 1,143,265.00
Siskiyou	\$ 345,240.00
Dunsmuir Recreation and Park District	\$ 4,858.00
Shasta Valley Resource Conservation District	\$ 339,827.00
Weed Recreation and Park District	\$ 555.00
Solano	\$ 996,408.00
Greater Vallejo Recreation District	\$ 594,359.00
Silveyville Cemetery District	\$ 2,000.00
Solano Resource Conservation District	\$ 38,492.00
Suisun Resource Conservation District	\$ 361,557.00
Sonoma	\$ 1,672,762.00
Cazadero Community Services District	\$ 5,267.00
Gold Ridge Resource Conservation District	\$ 320,306.00
Marin/Sonoma Mosquito and Vector Control District	\$ 173,632.00
Monte Rio Recreation and Park District	\$ 57,641.00
Petaluma Health Care District	\$ 395,905.00
Russian River Recreation and Park District	\$ 503,531.00
Sonoma County Fire District	\$ 216,480.00
Stanislaus	\$ 1,317,536.00
Del Puerto Health Care District	\$ 128,747.00
Salida Sanitary District (Stanislaus)	\$ 15,610.00
Stanislaus Consolidated Fire Protection District	\$ 949,778.00
Turlock Fire Protection District	\$ 223,401.00
Sutter	\$ 34,100.00
Sutter County Resource Conservation District	\$ 34,100.00
Tehama	\$ 21,243.00
Resource Conservation District of Tehama County	\$ 21,243.00
Toulumne	\$ 292,915.00
Groveland Community Services District	\$ 16,104.00
Jamestown Sanitary District (Tuolumne)	\$ 8,118.00

**COVID-19 Fiscal Relief for Special Districts
Allocations by Special District and County**

Tuolumne City Sanitary District	\$ 229,859.00
Twain Harte Community Services District	\$ 38,834.00
Trinity	\$ 203,505.00
Trinity County Resource and Water Conservation District	\$ 161,556.00
Trinity Public Utilities District	\$ 25,479.00
Weaverville / Douglas City Parks and Recreation District	\$ 16,470.00
Tulare	\$ 6,630,626.00
Delta Vector Control District	\$ 188,365.00
Exeter District Ambulance	\$ 64,528.00
Lower Tule River Irrigation District	\$ 37,746.00
Southern Tulare County Citrus Pest Control District	\$ 77,851.00
Tulare Local Healthcare District	\$ 6,019,980.00
Tulare Mosquito Abatement District	\$ 137,531.00
Visalia Memorial District	\$ 104,625.00
Ventura	\$ 3,832,603.00
Casitas Municipal Water District	\$ 112,459.00
Channel Islands Beach Community Services District	\$ 42,487.00
Conejo Recreation and Park District	\$ 178,195.00
Pleasant Valley Recreation and Park District	\$ 230,484.00
Rancho Simi Recreation and Park District	\$ 3,259,166.00
Ventura Port District	\$ 9,812.00
Yolo	\$ 790,264.00
Knights Landing Cemetery District	\$ 22,684.00
Yolo County Flood Control and Water Conservation District	\$ 542,374.00
Yolo County Resource Conservation District	\$ 14,332.00
Yolo Fire Protection District	\$ 210,874.00