

# Beach Cities Health District

Redondo Beach, California



## Budget

Fiscal Year 2009-2010

Adopted May 27, 2009



*Live Well. Health Matters.*

# Beach Cities Health District

Budget 2009-2010

## Board of Directors

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Noel Chun, M.D.  
President



Vanessa Poster  
President Pro Tem



Joanne Edgerton  
Secretary-Treasurer



Robert Grossman, M.D.



Marie Liu Corr

## District Staff

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Susan Burden  
Chief Executive Officer

Lisa Santora, M.D.  
Chief Medical Officer

Jackie Berling  
Director, Human Resources

Gretchen Oshita  
Director, Youth Services

Marilyn Rafkin  
Director, Older Adult Services

Steve Groom  
Director, Finance

Finance Department Staff  
Chris Bobonski  
Judy Anderson  
Juliana Jenkins

*California Society of Municipal Finance Officers*

**Certificate of Award  
For**

***Meritorious in Operating Budgeting***

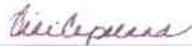
***Fiscal Year 2008-2009***

*The California Society of Municipal Finance Officers (CSMFO) proudly presents this certificate to*

**Beach Cities Health District**

*For meeting the criteria established to achieve the MERITORIOUS AWARD in the OPERATING BUDGET CATEGORY.*

*February 17, 2009*



Viki Copeland  
CSMFO President



Pamela Arends-King, Chair  
Budgeting & Financial Reporting

This is the 2<sup>nd</sup> consecutive year this award was achieved by Beach Cities Health District. The effort to seek and attain this award reflects the District's commitment to meet the highest standards of governmental budgeting and reporting.

The California Society of Municipal Finance Officers (CSMFO), established in 1957, exists to promote excellence in financial management through innovation, continuing education and professional development.



BEACH CITIES HEALTH DISTRICT  
BUDGET FISCAL YEAR 2009-2010

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# BCHD FY2009-10 Budget



## Budget Message



*Live Well. Health Matters.*

July 1, 2009

## FY2009-10 BUDGET MESSAGE

This budget serves the Beach Cities Health District's mission, serving the health needs of the residents of Hermosa Beach, Manhattan Beach and Redondo Beach based on the board-approved health priorities. In this 7-page message, you will read globally about the budget and the support material provides more detail. This report highlights issues and opportunities facing the agency, identifies material changes from last year's budget, discusses steps to improve our ability to deliver services and discloses major assumptions. The purpose of this message is to clearly summarize the complex and detailed information contained throughout the budget documents. This District Budget becomes the guide for services and financial activity for the year July 1<sup>st</sup> 2009 through June 30<sup>th</sup>, 2010.

The balanced approach taken by the Board, CEO and Finance staff provides services in the current year, maintains the necessary infrastructure of capital assets and provides security to grow our ability to pay for services keeping pace with inflation. The budget for this fiscal year delivers the second year of positive cashflow in a four year turnaround plan designed to permit the District to be able to expand services after complete principal recovery.

The District's budget this year projects services at a total delivery cost of \$9.8 million on a property tax increment base of only \$2.5 million. This leveraging is made possible by the supplemental funding streams of user fees, leases, investments and partnership revenues. The high degree of user-fee participation is an indicator that residents find value in the health services offered by the District.

**Beach Cities Health District will leverage \$2.5 million from Property Taxes to provide \$9.8 million in services to the community in 2009-10**

### Budget Summary

The District budgets decreased revenues necessitated by economic changes, addressing the economic hurdles of uncertain property values, declining interest rates, and depressed partnership revenues, while maintaining the vast array of existing services.

#### Comparison to Prior Year Budget

	FY09-10 Budget	FY08-09 Budget	Increase (Decrease)	%
Revenue	10,777,593	11,304,936	(527,344)	-4.7%
Operating Expenses	(9,838,715)	(10,416,984)	(578,269)	5.6%
Net Income Before Capital	938,878	887,952	50,926	5.7%
Capital Expenditures	482,700	431,944	(50,756)	-11.8%
Capital Project Payback	456,000	456,000	-	0.0%
	178	8	170	



Financial accomplishments of this budget are:

- 1) Year 3 in the turnaround of a 10-year decline in District net assets
- 2) Decrease in operating expenses of \$580,000 or 5.5% from last year's budget.
- 3) Year 3 recovery of District's long term capital investment in energy efficiency
- 4) Increase in lease revenues, building operating expense recovery, and transition of kitchen/cafeteria operations to building tenant Silverado Senior Living

Program accomplishments this budget provides are:

- Maintaining existing community health services delivery.
- Funds Grow Well, a new program concept that provides services for parents to support early childhood health
- Provides the addition of volunteer in-home fitness activities for a population of approximately 600 frail elderly

<b>Population Served in the Beach Cities</b>		
<b>2009</b>		
<b>City</b>	<b>Population*</b>	<b>%</b>
Hermosa Beach	19,491	16%
Manhattan Beach	36,718	30%
Redondo Beach	67,646	55%
	<u>123,855</u>	<u>100%</u>
<i>*California State Department of Finance, May 2009</i>		
<b>Age Category</b>	<b>Population</b>	<b>%**</b>
Youth	23,532	19%
Adult	89,176	72%
Senior	11,147	9%
	<u>123,855</u>	<u>100%</u>
<i>**U.S. Census Bureau, 2000</i>		

The District's health priorities are an integral part of this budget. Across the three lifespan categories of youth, adult and older adults, specific health targets remain at the core of this budget, including services for the uninsured or underinsured.

### **Economic Issues Facing the District**

Recent activity in the Real Estate market affects the District's Property Tax projection. A decline in the average appreciation of housing coupled with a decline in the rate of sales serve to slow the pace of assessed valuation by the Los Angeles County Tax Assessor. This budget projects a 3.0% increase in Property Tax over projected 2009-10.

The market decline in interest rates affects the District's Interest Revenue somewhat. The District typically buys investments and holds to maturity, rather than actively trading, staggering maturity dates monthly over five years. Interest revenue is made up of a diversified pool of investments and notes receivable. Interest on Notes Receivable related to leases from Lazar Ducot, Leap & Bound Academy, Silverado Senior Living are all at stated rates with the exception of \$2.5 million subject to an annual adjustment tied to the 1-year Constant Maturity Treasury index.

The District experiences economic pressures felt by many organizations – increased costs of insurance and employee salaries and benefits. The March 2009 Consumer Price Index for all Urban Consumers (CPI-U, U.S. Dept. of Labor) reported annual decrease of 4 percent over the prior year, the first 12-month decline since August 1955. Salaries are budgeted to increase 2.5%

percent, in aggregate. Health insurance is budgeted to increase 5 percent in January 2010. Liability insurance is budgeted to increase 7 percent.

On May 5, 2009, the California Department of Finance presented a budget revision to the governor proposing borrowing 8 percent of property tax revenues to close its 2009-10 deficit. This would mean that \$198,720 could be subject to state borrowing. Proposition 1A (2004) would require the state to repay the borrowing within three budget years with interest. The District believes that this amount could be replaced during the three years by drawing upon reserves in anticipation of the repayment with interest.

### Budget Award

The District is committed to excellence in our financial management resulting in transparency to our residents and taxpayers in the way we steward public funds. On Feb. 17, 2009, Beach Cities Health District received our second ever Meritorious Operating Budgeting Award for the 2008 - 2009 Operating Budget from the California Society of Municipal Finance Officers. The Budget Awards Program is designed to recognize those agencies whose budget documents and communications documents meet certain state-wide standards considered



to be of the highest quality. The effort to seek and attain this award reflects the District's commitment to meet the highest standards of governmental budgeting and reporting.

### District Funding

Funding sources come from five main categories: User Fees (25 percent), Property Tax (23 percent), Interest on Investments (20 percent), Lease revenue (20 percent), and Partnership Revenue (11 percent).

User Fee revenue is normally projected on the basis of historic usage trends of actual services with a stretch goal incorporated for outreach to new service recipients. User fees are comprised of fees from direct users of Center

for Health & Fitness, AdventurePlex, Health Education classes, Nutrition, and the Center for Breastfeeding Support. User Fee revenues are forecast to decrease (\$258,000) or 8.9 percent over 2008-09 Budget. This figure is net of a \$30,000 increase at AdventurePlex, an increase of 2.5 percent. The Center for Health & Fitness, which includes fitness gym operations, has seen a 6 percent shortfall in FY0809 budgeted revenues. User fee revenue for gym membership, Pilates and yoga classes, and health education is budgeted to decrease by (\$54,300) or 3.6 percent based on historic utilization data.

Property Tax is forecast to increase much less than in recent years. Due to the long-matured real estate market in the three beach cities, Property Taxes are not subject to the volatility as in other areas of the state. While depressed market and foreclosure activity have affected the local market, there is no glut of new housing inventory. Property Tax is forecast to increase \$164,400 or 7 percent over last year's budget in 2009-10, 3 percent over current year's actual due to current year exceeding expectations.

### Diversified Funding Sources

	FY09-10 Budget	%
User Fees	2,651,777	25%
Property Tax	2,484,000	23%
Interest Income	2,148,779	20%
Leases	2,192,717	20%
Limited Partnerships	1,218,333	11%
Other	81,988	1%
Total Revenues	10,777,593	100%



Lease revenues are projected on the basis of existing leases. The primary increase for FY2009-10, as shown at table below, is additional space leased by Silverado Senior Living in the 514 Building, taking over the kitchen/cafeteria space.

<b>Lease Revenue Sources</b>				
	FY09-10 Budget	FY08-09 Budget	Increase (Decrease)	%
514 N. Prospect Ave.	1,666,619	1,572,714	93,905	6%
1837 Pacific Coast Highway	224,412	222,212	2,200	1%
601 Pacific Coast Highway	154,806	152,018	2,788	2%
2114 Artesia Blvd.	143,880	141,808	2,072	1%
Flagler / Beryl lot	3,000	3,000	-	0%
	<u>2,192,717</u>	<u>2,091,752</u>	<u>100,965</u>	<u>5%</u>

Partnership revenue is comprised of the District's limited partnership with Sunrise Senior Living, Hermosa Beach, and Beach District Surgery Center, located within our own 514 building. Sunrise is a mature operation with a calendar year budget from which we base our budget and is forecast an average of \$77,500 per month. This is a 32% decrease from prior year, in line with actual financial performance in the current fiscal year. Beach District Surgery Center achieved breakeven two years ago following their initial startup and is budgeted to average \$24,000 per month based on current trending.

Investment revenue is a function of lease-related notes receivable and a portfolio of investments. The principal portion of the portfolio dropped approximately \$2.2 million in 2006-07 and 2007-08 due to investment in energy capital projects, to be restored from energy savings over four years. Maturing bonds in the portfolio, energy savings and return of principal on the lease-related notes are subject to reinvestment risk at the prevailing market rates.

<b>Investment Earnings</b>			
	FY09-10 Budget	FY08-09 Budget	Increase (Decrease)
Investment Portfolio	823,400	893,000	(69,600)
Ducot Note	834,664	861,459	(26,795)
Silverado Note	480,000	480,000	-
Leap & Bound Note	10,715	12,010	(1,295)
	<u>2,148,779</u>	<u>2,246,469</u>	<u>(97,690)</u>

### **Commitment to Existing Services**

The Health District's General Fund serves three subgroups of the population: youth, adult and older adult. This budget mirrors the service delivery serving our populace by lifespan are described as follows:

#### **Youth Services**

Youth Services comprises a broad array of services – in-school youth physical fitness, health education, nutrition, school nursing, the Live Well Kids program, and an array of services provided at AdventurePlex, a health and fitness center created especially for youth.

In the in-school youth services arena, this budget provides for Live Well Kids physical education program services and maintaining our gardening and nutrition efforts in eight Redondo Beach Unified public schools.

Notably, District subsidy of the AdventurePlex operations decreases by \$56,200, or 10%, from prior year's budget. This is due primarily to increased user fee revenues of \$30,000 and decreased salaries and benefits of \$21,000.

### **Adult Services**

Existing adult services include the Center for Health Connection, Center for Health Information, Center for Breastfeeding Support, Medical Reserve Corps, health screenings and Health Education classes.

The Center for Health and Fitness (CHF) is a medically-based, health and fitness facility that targets chronic disease patients, rehab patients, older adults, and underactive deconditioned, first-time or inconsistent exercisers of all ages. Community Outreach events, such as the spring luau and the winter holiday party are budgeted. Classes offered include Pilates and yoga classes for fitness and wellness. We anticipate an average of 2,946 CHF clients.

The Center for Health Connection provides medical, dental and counseling services for qualified children and adults in the South Bay who are uninsured or underinsured. The center pre-screens individuals and connects those who qualify with fee-based and need-based health services. Case management spending decreases by \$107,000 or 18% from prior year due to realizing efficiencies and improved management practices in last year, the first year that this program transitioned to an internal District-managed program.

### **Older Adult Services and Volunteers**

The District's Older Adult Services Program provides the following services designed to improve the quality of life and maintain independence for older and disabled residents: confidential in-home assessment, care planning, advocacy, referrals to health and community services, in-home support and volunteer services.

Older Adult Care caseload, 450 to 550 frail elderly, continues to fully utilize budgeted Health Fund, the services BCHD provides to older and disabled residents. Demand for these services exceeds budget; BCHD assessments for needed services indicate greater need, however current budget limitations necessitate level spending.

The District currently has approximately 800 volunteers, a stable program providing volunteer opportunities for a wide range of ages and interests across District programs.

### **Administrative Services**

Administrative Services is comprised of Executive, Human Resources, Communications and Marketing, Volunteer Services and Finance. Finance includes Accounting and Financial Reporting, Information Systems, Property and administration of Prospect One Corp.

Leasing activity increases this budget year over prior year due largely to additional space leased by Silverado Senior Living in the 514 Building, taking over the kitchen/cafeteria space. Properties staff decreased by 3.6 FTEs, hired by Silverado as a part of the foodservice transition.

Electricity expense is budgeted to increase \$152,000, a combination of usage and rate increases. Despite investment in energy efficiency, the utilization of the main campus is near maximum. Silverado Senior Living opened their renovated space in March 2009 and the District recovers their share cost of utilities. BOE (Building Operative Expense) recovery allocation to tenants increases \$119,000 over prior year, partially mitigating the increased cost of utilities.

The staffing and outside services for the Communications department changes somewhat in this budget. The CEO has assumed the responsibilities for the vacant Director of Communications position, and a full-time graphics technician has been added. Based on market survey data,



newspaper advertising spending decrease \$129,000 and is replaced with targeted mailings, thus increased postage of \$43,000. The District is transitioning to electronic communications at a lower cost. A scaled back quarterly magazine with additional targeted mailing materials results in a decrease in Printing costs of \$52,000.

Election expense, historically a bi-annual expense, is being reserved in this budget based on the cost of the most recent election. The \$48,000 budgeted in FY09-10 should provide 50% funding for the actual election cost in the following year.

### **Special Revenue Fund**

Beach Cities Health District's special revenue fund segregates activity related to Prospect One Corporation, established to construct and operate medical office building space on the main campus of the District. Activity in this budget is comprised solely of interest income and expense related to the long-term lease of property on which the medical office buildings are located, plus the audit allocation for audit and income tax return filing. The interest revenue pertains to the 30-year note receivable from Ducot and the interest expense relates to the 30-year note payable to Ducot.

### **Capital Expenditures**

The District defines Capital Expenditures as improvements that have a useful life exceeding one year and cost more than \$5,000. This budget makes a commitment \$400,700 for District capital needs. A five-year plan is included in this budget package, with some large projects bridging two or more years. The District anticipates no including capital spending for Information Systems server or software upgrades.

### **Energy Efficiency Measures**

A building energy assessment was completed in March 2006, that recommended eight energy efficiency measures which would save approximately 70 percent of the current building electricity and gas usage due to antiquated technology still in use. Those energy efficiency measures were a new chiller, new boilers, air-handling measures, a free-cooling heat exchanger, control system, lighting, cogeneration, and garage fan controls. Funding for this capital project was Board-approved in FY2007, construction and implementation is anticipated by end of FY2007-08 and energy recovery recovered through reduced electricity and gas usage in 2007-08 was \$432,000 and in 2008-09 was \$456,000. Savings in 2009-10 is budgeted at \$456,000, leaving \$856,000 to be recovered over the following two years.

### **For first-time readers**

We include information as an aid in illustrating how this budget dovetails with many areas of the organization. The Board-approved health priorities of the Health District that this budget must address are included for reference. A current organizational chart is included. Descriptions of District Funds and Account structure are included to aid in understanding of how the various department budgets roll up to the total. And for readers who may not be familiar with budget terms or District-specific acronyms, there are two addendums that will be helpful.



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## Conclusion

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This budget:

- Maintains the array of existing services
- Addresses the economic hurdles of declining property values, interest rates and partnership revenues
- Decreases revenues by \$527,000 or 4.7 percent over last year's budget
- Decreases operating expenses of \$578,000 or 5.5 percent over last year's budget
- Provides for \$483,000 capital expenditures
- Delivers the third year of energy efficiency capital recover
- Takes advantage of attrition and foodservice transition to Silverado Senior Living to avoid any involuntary personnel changes
- Funds Grow Well, a new program concept that provides services for parents to support early childhood health
- Provides the addition of volunteer in-home fitness activities for a population of approximately 600 frail elderly
- Provides for \$9.8 million in services on a property tax base of only \$2.5 million

We believe that last point exemplifies the excellent value our residents, taxpayers and voters receive from Beach Cities Health District on their investment in health paid through their property tax bill.

Live well, health matters.

Susan Burden  
CEO  
Beach Cities Health District

Steve Groom  
Finance Director  
Beach Cities Health District

# BCHD FY2009 Budget

## Budget Adoption Resolution



*Live Well. Health Matters.*



*Live Well. Health Matters.*

RESOLUTION NO. 507

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE BEACH CITIES HEALTH DISTRICT  
ADOPTING THE FINAL OPERATING AND CAPITAL BUDGET FOR THE  
FISCAL YEAR 2009 - 2010

WHEREAS, a preliminary budget for Fiscal Year 2009-10, July 1, 2009 to June 30, 2010, has been prepared by the Chief Executive Officer and staff; and

WHEREAS, said budget incorporates expenditures for operating purposes, capital outlay and capital improvement projects; and

WHEREAS, the Finance Committee, a standing committee of the Board of Directors with responsibility for budget oversight to ensure the organization's financial health, has examined the preliminary budget for Fiscal Year 2009-10 and formulated a recommendation to the Board of Directors.

WHEREAS the Board of Directors of the Beach Cities Health District has examined the preliminary budget for Fiscal Year 2009-10.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF BEACH CITIES HEALTH DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

1. That the budget document which is on file with the Secretary to the Board, a summary of which is attached hereto as "Exhibit A," be and is adopted as the operating and capital budget for the District for FY 2009-10.

2. That the amounts designated in the final FY 2009-10 operating and capital budget are hereby appropriated and may be expended by the departments or funds for which they are designated and such appropriation shall not be increased except as provided herein. Capital budget appropriation is authorized to completion of project, not limited to spending within fiscal years.

3. That the following controls are hereby placed on the use and transfer of budgeted funds:

(a) The Chief Executive Officer is responsible for keeping expenditures within budget allocations for positions, salaries, operational expenses and capital acquisitions and may adopt budget policies as necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or Chief Executive Officer as described herein.

(b) The Chief Executive Officer may exercise discretion in administration of the budget to respond to changed circumstances, provided that any single modification in excess of \$10,000 shall require approval by the Board.




(c) The Chief Executive Officer may authorize transfers between lines and/or within funds or departments, within the limits imposed by the available funds in the operating and capital budget.

(d) Except as provided by Section 3(b) herein, the Board must authorize any increase in the overall operating budget and capital budget.

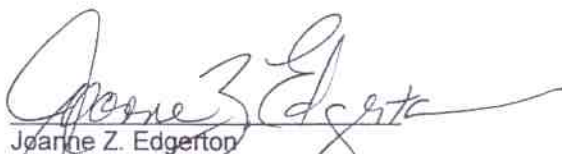
4. That this resolution shall become effective as of, on and after the 1<sup>st</sup> day of July, 2009.

PASSED, APPROVED, AND ADOPTED THIS 27th DAY OF MAY, 2009.



Noel Chun, President  
Board of Directors  
Beach Cities Health District

ATTEST:



Joanne Z. Edgerton  
Secretary-Treasurer  
Board of Directors  
Beach Cities Health District

## EXHIBIT "A"

Beach Cities Health District District Total Rollup Budget 2009-10		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 4020-	Property Tax Revenue	2,484,000	2,319,600	2,242,800	2,412,191
	TOTAL TAX REVENUE	2,484,000	2,319,600	2,242,800	2,412,191
--- 4110-	Lease Revenue	2,192,717	2,091,752	2,065,767	2,096,537
--- 4140-	Interest Revenue	2,148,779	2,246,469	2,219,214	2,224,704
--- 4150-	Limited Partnership Revenue	1,218,333	1,617,807	1,179,426	1,213,631
	TOTAL INVESTMENT REVENUE	5,559,829	5,956,027	5,464,407	5,534,872
--- 4210	Revenue - Classes / Group	747,954	748,789	800,006	749,013
--- 4220	Membership Revenue	849,711	830,605	835,455	767,683
--- 4230	Individual/Consult/Single-Day	760,089	792,822	645,692	683,581
--- 4250	Childcare Revenue	8,600	12,445	13,959	6,367
--- 4260	Food/Beverage Revenue	253,458	467,645	409,749	340,862
--- 4270	Equipment Sales Revenue	-	-	-	-
--- 4280	Equipment Rental Revenue	3,000	14,520	13,584	13,665
--- 4290	Retail Revenue	28,965	43,323	42,281	50,380
	TOTAL USER FEES REVENUE	2,651,777	2,910,149	2,760,727	2,611,551
--- 4390-	Revenue (discontinue unless misc)	2,400	9,000	9,000	5,167
--- 4310-	Memorial Donations Revenue	9,620	9,395	9,620	9,610
--- 4320-	Grants	69,932	100,765	101,362	92,512
--- 4999-	Transfers in (out)	36	-	-	-
	TOTAL OTHER REVENUE	81,988	119,160	119,982	107,288
		10,777,593	11,304,936	10,587,916	10,665,902
--- 5610-	COGS - Cost of Goods Sold - non-food	41,874	77,850	116,544	89,651
--- 5620-	Cafe Supplies - cost of good sold - food	95,532	209,006	165,069	162,062
	TOTAL COST OF GOODS SOLD	137,406	286,856	281,613	251,713
--- 5010-	Salaries - Reg FT-Ben	2,851,956	3,103,654	3,018,081	3,121,354
--- 5015-	Salaries - Reg PT - Ben	290,558	187,688	262,582	401,528
--- 5018-	Salaries - Reg PT - PERS-only	25,878	68,751	126,881	7,172
--- 5020-	Salaries - Reg PT - no Ben	397,846	397,668	316,932	176,326
--- 5025-	Salaries - Temporary PT - No Ben	-	-	-	-
--- 5030-	Salaries - Instructors - no Ben	343,076	317,479	332,349	326,836
--- 5035-	Cafeteria Plan Contribution	407,712	357,549	352,648	392,669
--- 5040-	Payroll Taxes	263,891	270,094	308,644	267,195
--- 5050-	LTD Insurance Premiums	19,866	14,817	13,230	14,844
--- 5055-	Pension Benefits	254,365	310,630	312,850	305,651
--- 5060-	Unemployment Benefits	40,000	25,000	19,902	36,552
--- 5065-	Employee Incentive Bonus	24,100	11,574	9,460	111,642
--- 5070-	Employee Service Awards Expense	500	1,008	600	-
--- 5057-	Vacation/Sick Leave	-	-	-	14,709
	TOTAL PAYROLL	4,919,748	5,065,911	5,073,959	5,196,481
--- 5210-	Consumables (food used as supplies)	11,060	16,502	14,270	10,967
--- 5215-	Insurance - General	187,637	175,173	201,102	161,281
--- 5220-	Employee Travel/Parking	29,168	30,640	22,256	25,626
--- 5222-	Client transportation	16,375	15,450	14,584	15,104
--- 5225-	Office Supplies	25,211	37,238	36,413	26,578
--- 5227-	Gym/Locker room Supplies	8,040	8,486	7,507	7,484
--- 5228-	Program Supplies	82,519	97,430	75,355	91,142
--- 5229-	Janitorial supplies	18,084	15,864	-	22,426
--- 5230-	Other Supplies	890	3,930	3,898	1,092
	TOTAL GEN & ADMIN EXPENSES	378,984	400,714	375,385	361,701
--- 5110-	Employee Retention & Recognition	9,270	9,770	9,545	13,025
--- 5111-	Employee Wellness	6,428	6,428	-	6,361
--- 5112-	Employee Assistance	3,264	2,700	-	2,820
--- 5115-	ADP Payroll Processing Fees	28,860	26,568	20,848	28,877
--- 5120-	Education & Training Seminars	65,765	52,153	65,975	50,350
--- 5125-	Insurance - Worker's Comp	57,264	45,978	50,496	42,128
--- 5130-	Recruitment	13,340	13,960	27,075	10,784
--- 5140-	Tuition Reimbursement	27,025	21,890	22,600	4,926
--- 5145-	Uniforms	4,600	5,663	6,110	3,367
	TOTAL HUMAN RESOURCES EXPENSE	215,816	185,110	202,649	162,639
--- 5311-	IT Server Equipment	1,265	9,765	6,565	595
--- 5312-	IT Workstations	12,750	18,000	14,100	18,000
--- 5313-	Presentational Equipment	1,500	-	2,000	-
--- 5314-	Phone Equipment	850	500	2,000	-
--- 5315-	IT Repair & Maint Parts	2,000	2,500	3,800	682
--- 5316-	IT Website / Internet Equipment	2,000	-	1,000	1,940

## EXHIBIT "A"

Beach Cities Health District District Total Rollup Budget 2009-10		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 5317-	IT Monitors & Printers	3,000	3,600	3,300	1,955
--- 5320-	IT Network Expense	6,400	6,400	2,600	6,067
--- 5330-	IT Software Expense	56,316	54,804	26,761	60,060
	<b>TOTAL MIS EXPENSES</b>	<b>86,081</b>	<b>95,569</b>	<b>63,126</b>	<b>96,287</b>
--- 5410-	Advertising	20,620	149,750	183,289	92,995
--- 5415-	Community Education Materials	-	-	-	2,717
--- 5420-	Community Outreach	37,647	43,114	31,151	35,670
--- 5425-	Internet / Intranet / Website	33,200	4,452	4,500	3,781
--- 5430-	Dues & Memberships	19,070	19,778	17,118	20,362
--- 5435-	Educational Materials	4,535	34,980	11,334	1,472
--- 5440-	Mailing Services	7,800	2,004	2,004	5,821
--- 5445-	Management of Volunteers	9,750	10,304	10,900	9,540
--- 5450-	Meetings	7,774	8,720	10,168	7,599
--- 5455-	Postage	110,560	67,993	69,457	72,842
--- 5460-	Printing	120,947	172,623	151,074	170,250
--- 5465-	Promotional Items/Materials	11,420	13,158	8,244	9,343
--- 5470-	Subscriptions	1,269	3,324	5,166	1,509
--- 5499-	Business Promotion Allocation	(12)	(3,103)	(12)	(1,706)
	<b>TOTAL COMMUNITY RELATIONS E</b>	<b>384,579</b>	<b>527,098</b>	<b>504,393</b>	<b>432,256</b>
--- 5510-	Building Maintenance & Repair	99,648	86,348	84,300	126,891
--- 5515-	Equipment/Furniture < \$5,000	27,059	26,250	29,770	48,052
--- 5520-	Equipment/ Lease	40,164	13,840	18,512	86,339
--- 5525-	Equipment/General Maintenance & R	30,971	24,027	17,457	22,512
--- 5530-	Landscape Maintenance	55,556	61,467	56,540	50,637
--- 5540-	Electricity	404,900	253,262	193,068	374,832
--- 5542-	Gas	205,270	190,744	155,401	192,660
--- 5544-	Water	65,000	65,000	64,000	61,895
--- 5546-	Waste Removal	16,752	18,668	20,184	13,101
--- 5548-	Telephone	41,793	38,034	31,018	37,059
--- 5550-	Plant Service	8,436	12,149	11,683	10,577
--- 5565-	Janitorial Services	132,900	136,500	140,927	139,467
--- 5598-	Internal BOE allocation	(0)	(1)	(0)	(1)
--- 5599-	BOE allocation to tenants	(502,765)	(384,488)	(543,645)	(471,488)
	<b>TOTAL FACILITIES EXPENSES</b>	<b>625,684</b>	<b>539,800</b>	<b>279,214</b>	<b>692,534</b>
--- 5710-	Accounting Services	23,000	20,275	19,290	18,290
--- 5715-	Banking Services	73,200	68,300	64,800	72,950
--- 5720-	Election Expense	48,000	160,000	-	96,545
--- 5725-	Laundry Services	82,959	40,232	37,680	66,395
--- 5730-	Legal Services	110,000	114,807	97,300	154,354
--- 5740-	Outside Services	270,161	328,824	248,583	311,397
--- 5744-	Outside Service-Research	-	10,417	45,000	-
--- 5746-	Outside Services - H&F	70,266	63,287	57,163	41,564
--- 5747-	Outside Services - Property	-	-	-	26,480
--- 5748-	Engineering/Maintenance Services	-	-	24,000	62,741
--- 5750-	Research Services	450	600	9,956	-
--- 5755-	Service Contracts	161,577	128,017	111,875	112,076
--- 5760-	Taxes & Licensing	6,765	7,747	7,964	5,542
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>846,377</b>	<b>942,565</b>	<b>723,611</b>	<b>968,333</b>
--- 5910-	Prospect South Bay	52,800	54,000	48,000	49,704
--- 5920-	Interest Expense	500,993	517,656	547,276	517,656
--- 5999-	Indirect Admin Services	(12)	(1)	20	(1)
	<b>TOTAL OTHER</b>	<b>553,781</b>	<b>571,655</b>	<b>595,296</b>	<b>567,359</b>
--- 5930-	Grant Expense	948,138	952,642	1,090,338	950,138
--- 5935-	Health Fund	733,620	840,564	666,683	852,564
--- 5940-	Holiday Assistance	8,500	8,500	8,500	7,655
	<b>TOTAL FUNDS &amp; GRANTS</b>	<b>1,690,258</b>	<b>1,801,706</b>	<b>1,765,521</b>	<b>1,820,357</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>9,838,715</b>	<b>10,416,984</b>	<b>9,864,767</b>	<b>10,549,660</b>
	<b>NET INCOME (LOSS) BEFORE CAPEX</b>	<b>938,878</b>	<b>887,952</b>	<b>723,149</b>	<b>116,242</b>
--- 6010-	Capital Expenditure - Fitness Equip	-	35,644	28,297	2,985
--- 6020-	Capital Expenditure - MIS	25,000	7,500	75,227	-
--- 6030-	Capital Expenditure - FF&E	-	6,000	-	-
--- 6040-	Capital Expenditure - Parking	-	57,000	12,000	-
--- 6050-	Capital Expenditure - Building	457,700	325,800	175,625	616,711
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>482,700</b>	<b>431,944</b>	<b>291,149</b>	<b>1,619,702</b>
	<b>Energy Recovery</b>	<b>456,000</b>	<b>456,000</b>	<b>432,000</b>	
	<b>NET INCOME (LOSS)</b>	<b>178</b>	<b>8</b>	<b>(0)</b>	<b>(1,503,460)</b>



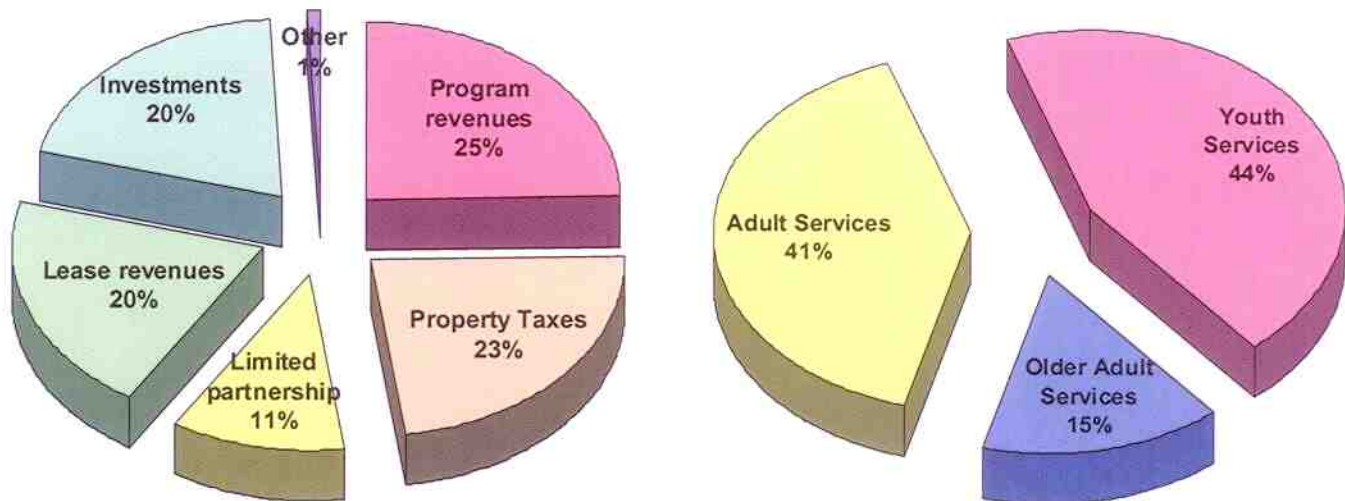
# BCHD FY2009 Budget

## Summary Charts



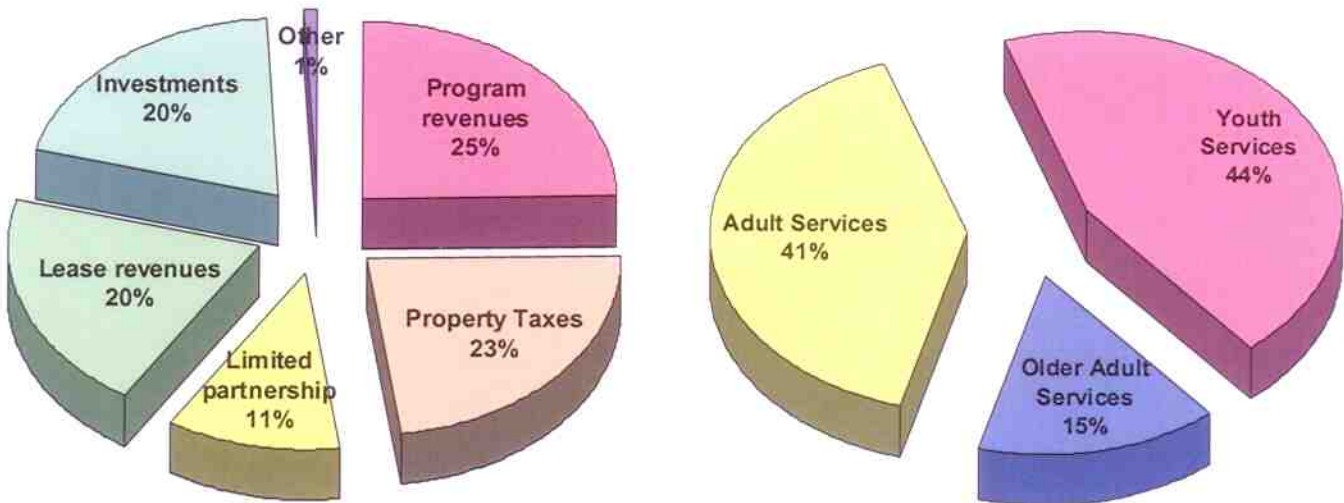
*Live Well. Health Matters.*

# Revenues - Expenses



**Beach Cities Health District's  
FY2009-10 budget leverages  
\$2.5 million in Property Tax  
revenue to provide  
\$9.8 million in services to the  
community**

# Revenues - Expenses



## Revenues

Program revenues	2,651,777	25%
Property Taxes	2,484,000	23%
Limited partnership	1,218,333	11%
Lease revenues	2,192,717	20%
Investments	2,148,779	20%
Other	81,988	1%
	<u>10,777,594</u>	100%

## Expenses

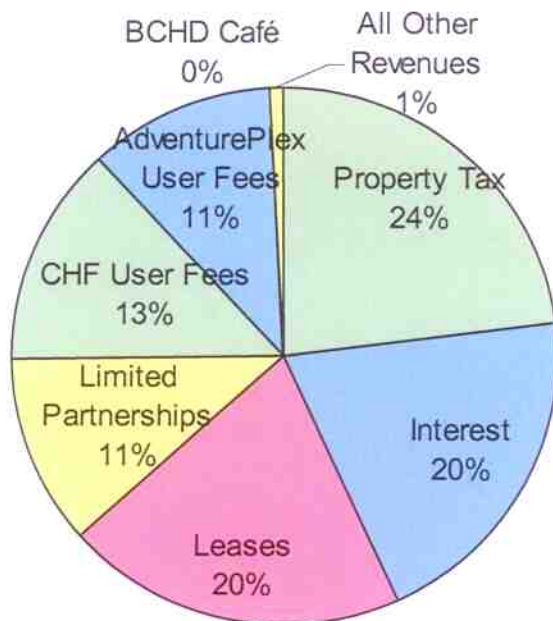
Older Adult Services	1,511,266	15%
Adult Services	3,986,506	41%
Youth Services	4,340,943	44%
	<u>9,838,715</u>	100%



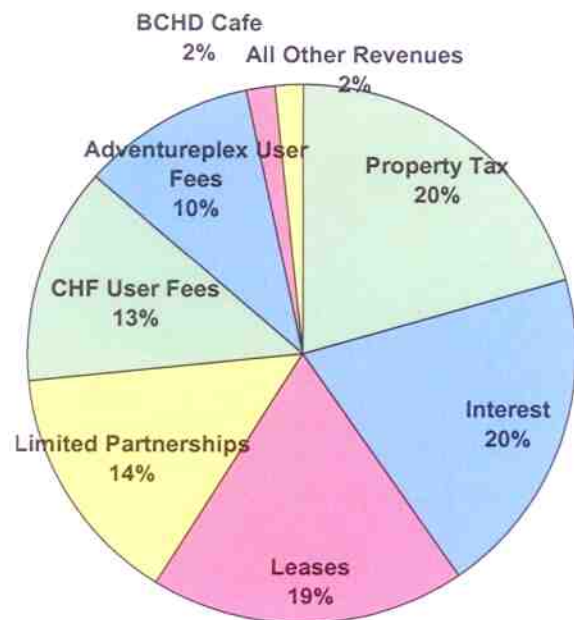
# Revenues

	Budget FY2009-10		Budget FY2008-09	
Property Tax	2,484,000	23%	2,319,600	21%
Interest	2,148,779	20%	2,246,469	20%
Leases	2,192,717	20%	2,091,752	19%
Limited Partnerships	1,218,333	11%	1,617,807	14%
CHF User Fees	1,443,115	13%	1,485,582	13%
AdventurePlex User Fees	1,200,478	11%	1,170,734	10%
BCHD Café	-	0%	184,498	2%
	<u>10,687,422</u>	<u>99%</u>	<u>11,116,442</u>	<u>98%</u>
All Other Revenues	90,171	1%	188,496	2%
Total District Revenues	<u>10,777,593</u>	<u>100%</u>	<u>11,304,938</u>	<u>100%</u>

## 2009-10



## 2008-09



# BCHD Health Priorities

## CHILDREN

(birth to 17 years of age)  
23,025 beach cities' residents  
19 percent of population

- Overweight, obesity and physical inactivity, including diabetes prevention
- Alcohol, tobacco and other drug abuse
- Responsible sexual behavior, including STD prevention
- Mental health including depression, coping with loss, and suicide prevention
- Family and peer violence

## ADULTS

(18 to 64 years of age)  
89,142 beach cities' residents  
72 percent of population

- Overweight, obesity and physical inactivity
- Alcohol, tobacco and other drug abuse
- Mental health including depression, coping with loss, and suicide and domestic violence prevention
- Preventive health care, including STD prevention

## OLDER ADULTS

(65+ years of age)  
11,747 beach cities' residents  
9 percent of population

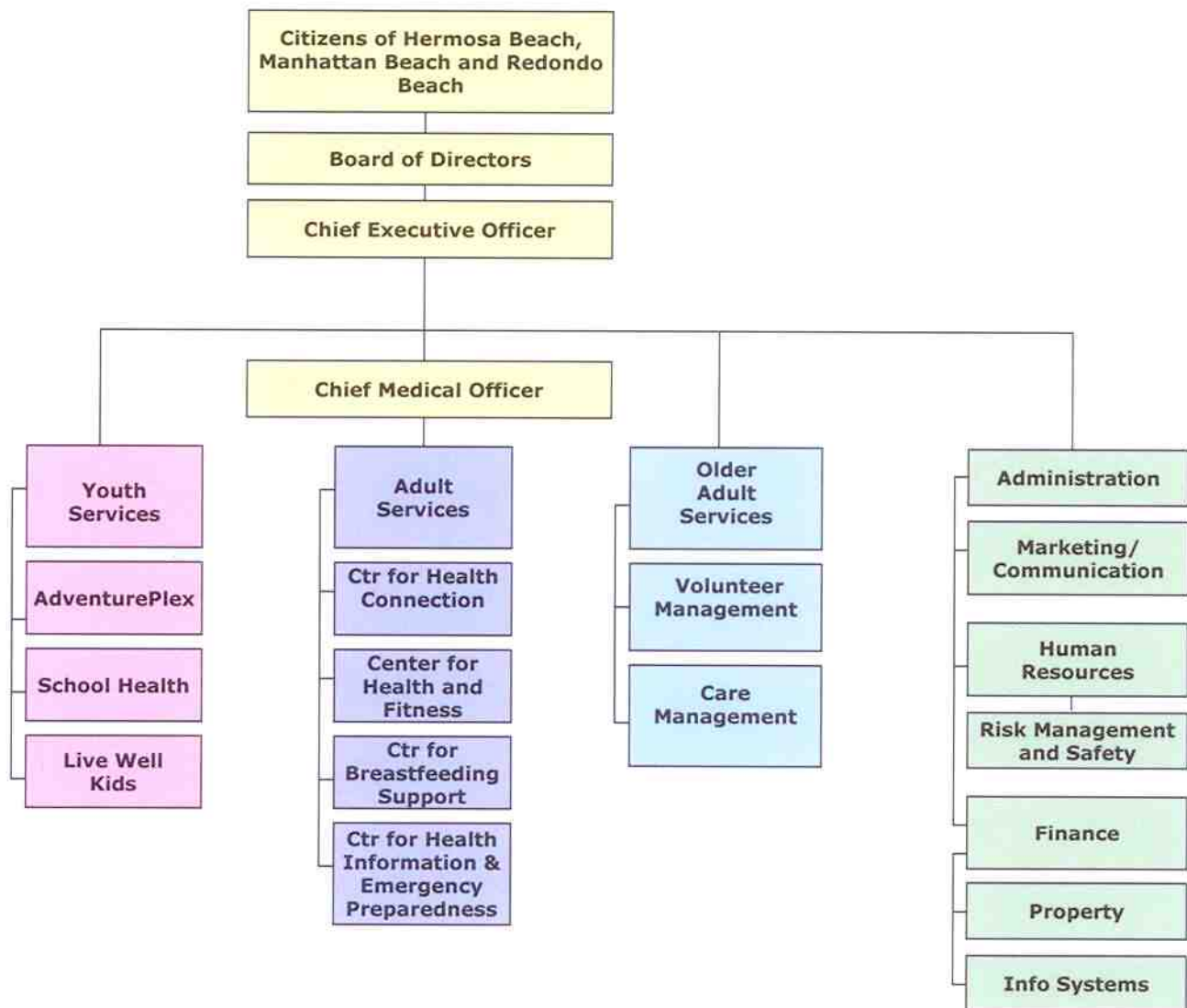
- Overweight, obesity and physical inactivity
- Hypertension, heart disease and diabetes
- Mental health including isolation, depression, coping with loss, and dementia
- Functional limitations and disabilities
- Cancer

Dental services for all age groups

Information, referral and screening services for all age groups

March 30, 2005/Amended January 25, 2006  
(Not listed in any particular order)

# Organization Chart





# BCHD FY2009 Budget

## Personnel



*Live Well. Health Matters.*

Beach Cities Health District  
Personnel - FTE summary  
Budget 2009-10

	Budget FY2007-08	Budget FY2008-09	Budget FY2009-10
Executive / Admin Support	<u>4.00</u>	<u>4.20</u>	<u>4.20</u>
Human Resources	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Informaton Systems	1.00	-	-
Finance/Accounting/Payroll	4.00	4.00	4.00
Property Management	4.00	4.00	3.60
BCHD Café	4.00	3.60	-
Finance	<u>13.00</u>	<u>11.60</u>	<u>7.60</u>
Communications	3.00	2.80	2.80
Volunteer Management	1.00	1.00	1.00
Care Management	8.00	8.50	7.00
Older Adult Services	<u>9.00</u>	<u>9.50</u>	<u>8.00</u>
AdventurePlex	21.12	21.36	20.36
Other Youth Services	5.00	6.40	6.76
Youth Services	<u>26.12</u>	<u>27.76</u>	<u>27.12</u>
Center for Health and Fitness	18.00	17.31	13.70
Other Adult Services	7.30	6.00	5.32
Adult Services	<u>25.30</u>	<u>23.31</u>	<u>19.02</u>
	<u>82.42</u>	<u>81.17</u>	<u>70.74</u>

Beach Cities Health District  
Budget 2010 - Personnel - FTE summary

	Prior Year	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Total	Avg.
170 Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
170 Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
170 Executive Assistant to CEO	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
170 Legislative Assistant	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
	4.20	4.20	3.20	3.20	3.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	50.40	4.20
<b>Human Resources</b>															
110 Director of Human Resources	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
110 Human Resources Generalist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00	2.00
<b>Finance</b>															
120 Senior Accounting Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
120 Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
120 Director of Finance & Business	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
120 Financial Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
710 Sr. Manager Real Estate	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
710 Maintenance Supervisor	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
710 Maintenance Engineer	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
710 Administrative Assistant II	0.25	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	1.80	0.15
730 Sr. Manager Real Estate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
730 Maintenance Supervisor	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
730 Maintenance Engineer	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	9.00	0.75
730 Administrative Assistant II	0.75	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	5.40	0.45
652 Cook	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
652 Cook	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
652 Café Manager	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
652 Position title	0.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	11.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	91.20	7.60
<b>Communications</b>															
160 Director of Communications	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
160 Production/Graphics	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
160 Community Relations	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
160 Graphics Guy	-	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	33.60	2.80
<b>Senior Adult Care</b>															
200 Care Manager	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 Care Management Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Director of Community Care	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Care Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
200 Administrative Assistant II	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
200 Care Manager I (no benefits)	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	4.50	0.38
	8.50	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	96.00	8.00



Beach Cities Health District  
Budget 2010 - Personnel - FTE summary

Prior Year	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Total	Avg.
<b>Youth Services</b>														
405 Youth Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
405 Administrative Assistant	0.63	0.625	0.625	0.625	0.625	0.625	0.625	0.625	0.625	0.625	0.625	0.625	7.50	0.63
405 Dietitian - LWK Ped Prgm	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0	0.25
482 Program Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
482 Registered Dietician	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-	0.25
482 Garden Coordinator	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
482 PE Activity Leader	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
483 Physical Education Speciali	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
483 Behavioral Health Educator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
483 Physical Education Speciali	0.77	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	10.62	0.88
631 General Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
631 Assistant GM	0.33	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
631 Outdoor Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
631 Fitness Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
631 Adventure Staff (Adventure	0.30	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.30	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.30	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
631 Adventure Staff (Adventure	0.30	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.30	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.69	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
631 Adventure Staff (Adventure	0.20	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.20	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.20	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.20	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.49	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.38	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
631 Adventure Staff (Adventure	0.38	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.49	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.31	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.31	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.23	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
631 Adventure Staff (Adventure	0.23	0.45	0.45	0.35	0.35	0.40	0.45	0.45	0.45	0.35	0.35	0.35	4.75	0.40
632 Assistant GM	0.33	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
632 Outdoor Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
632 Fitness Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
632 Adventure Staff (Outdoor)	0.07	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
633 Assistant GM	0.33	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	3.00	0.25
633 Event Specialist	1.00	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	8.40	0.70
633 Adventure Staff (Party Facili	0.28	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
633 Adventure Staff (Party Facili	0.28	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
633 Adventure Staff (Party Facili	0.28	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
633 Adventure Staff (Party Facili	0.28	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
633 Adventure Staff (Party Facili	0.28	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
633 Adventure Staff (Party Facili	0.28	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
634 Camp Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
634 Adventure Staff (Camps)	0.31	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.31	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.30	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.27	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.25	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.23	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.21	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.21	0.50	0.50	-	-	-	0.40	0.40	-	-	-	0.50	2.30	0.19
634 Adventure Staff (Camps)	0.19	0.50	0.50	0.40	0.40	0.50	0.40	0.40	-	0.50	-	0.50	4.10	0.34
634 Adventure Staff (Camps)	0.19	0.50	0.50	0.40	0.40	0.50	0.40	0.40	-	0.50	-	0.50	4.10	0.34
634 Adventure Staff (Camps)	-	0.50	0.50	0.40	0.40	0.50	0.40	0.40	-	0.50	-	0.50	4.10	0.34
634 Adventure Staff (Camps)	-	0.50	0.50	0.40	0.40	0.50	0.40	0.40	-	0.50	-	0.50	2.40	0.20
634 Adventure Staff (Camps)	-	0.50	0.50	0.40	0.40	0.50	0.40	0.40	-	0.50	-	0.50	2.40	0.20
634 Adventure Staff (Camps)	-	0.50	0.50	0.40	0.40	0.50	0.40	0.40	-	0.50	-	0.50	2.40	0.20
634 Adventure Staff (Camps)	-	0.50	0.50	0.40	0.40	0.50	0.40	0.40	-	0.50	-	0.50	2.40	0.20
634 Adventure Staff (Camps)	0.19	0.60	0.60	-	-	-	-	-	-	0.50	-	0.50	2.00	0.17
634 Adventure Staff (Camps)	0.19	0.60	0.60	-	-	-	-	-	-	0.50	-	0.50	1.70	0.14
634 Adventure Staff (Camps)	0.19	0.60	0.60	-	-	-	-	-	-	0.50	-	0.50	1.70	0.14
651 Title-Cafe Supervisor	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
651 Cook	1.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80

Beach Cities Health District  
Budget 2010 - Personnel - FTE summary

	Prior Year	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Total	Avg.
651 Cook/Maintenance	0.81	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
651 Cook/Maintenance	0.81	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
651 Cook/Maintenance	0.69	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
651 Cook/Maintenance	0.69	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
651 Cook/Maintenance	0.23	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
<b>Adult Services</b>	<b>27.76</b>	<b>32.51</b>	<b>32.51</b>	<b>25.21</b>	<b>23.21</b>	<b>24.41</b>	<b>25.26</b>	<b>28.71</b>	<b>28.71</b>	<b>24.31</b>	<b>26.21</b>	<b>23.21</b>	<b>31.21</b>	<b>319.47</b>	<b>27.12</b>
605 Chief Medical Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
410 Lactation Consultant	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	3.30	0.28
410 BF Suppt Coord	0.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
420 Resource Librarian	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
430 Registered Dietitian	0.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440 CHIEP Coordinator	0.75	0.51	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.51	0.96
451 CHIEP Coordinator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452 CHIEP Coordinator	0.25	0.49	0.49	-	-	-	-	-	-	-	-	-	-	0.98	0.08
453 CHIEP Coordinator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
454 CHIEP Coordinator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
500 Sr. Manager, Ctr. for Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
500 Health Connection Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
500 Billing assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
610 General Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
610 Manager Health & Fitness	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
610 Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
610 Contract and Billing Speciali	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
610 Front Desk Staff II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
610 Customer Service Rep	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00	1.00
610 Registered Dietitian	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	6.00	0.50
610 Front Desk I	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
610 Personal Trainer	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
610 Personal Trainer	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
610 Personal Trainer	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
610 Personal Trainer	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	9.60	0.80
610 Front Desk Staff	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	4.80	0.40
610 H&F Specialist	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
610 Health & Fitness Coach	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
610 Front Desk I	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
610 Clubhouse I	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
610 Clubhouse I	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
610 Clubhouse I	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
610 Clubhouse I	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
610 Front Desk I	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
610 Front Desk I	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	1.20	0.10
610 Front Desk Staff	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	7.20	0.60
610 Front Desk Staff	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	2.40	0.20
	23.31	18.98	19.47	18.98	18.98	18.98	18.98	18.98	18.98	18.98	18.98	18.98	18.98	228.19	19.02
	80.17	76.08	75.57	67.78	65.78	67.98	68.83	72.28	72.28	67.88	69.78	66.78	74.78	842.86	70.74

# BCHD FY2009 Budget

## Contract Services



*Live Well. Health Matters.*



Beach Cities Health District  
Contract Services & Case Management Services  
Budget FY 2009-10

Account	Description	FY 09-10 BUDGET	FY 08-09 BUDGET
<b>Contract Services - Senior</b>			
1-200-200-5930-07	City of RB Senior/Adult Disabled Hea	4,483	4,483
1-200-200-5930-24	South Bay Adult Care Center	9,324	9,324
1-200-200-5930-29	The Center for the Partially Sighted	4,373	4,373
1-200-200-5930-31	The Salvation Army Meals on Wheels	58,045	58,045
1-200-200-5930-33	YMCA - Senior Nutrition	17,520	17,520
1-200-200-5930-34	RB Sr. Aid Program	6,648	6,648
	Senior Subtotal	100,393	100,393
<b>Contract Services - Youth</b>			
1-400-405-5930-10	HBCSD - Counseling	26,442	26,442
1-400-405-5930-11	HBCSD - Health Aides	30,360	30,360
1-400-405-5930-12	HBCSD - Nutrition	7,620	7,620
1-400-405-5930-13	HBCSD - Physical Education	44,111	44,111
1-400-405-5930-15	MBUSD - Counseling	95,376	95,376
1-400-405-5930-16	MBUSD - Nurses/Heath Aides	83,184	83,184
1-400-405-5930-17	MBUSD - Sub Abuse Program	9,048	9,048
1-400-405-5930-18	MBUSD - Physical Education	81,060	81,060
1-400-405-5930-19	RBUSD - Academy of Health and Fitr	5,208	5,208
1-400-405-5930-20	RBUSD - Counseling	177,372	177,372
1-400-405-5930-21	RBUSD - Nurses/Health Aides	115,452	115,452
1-400-405-5930-22	RBUSD - SARB 16	14,892	14,892
1-400-405-5930-23	Richstone Family Center Center for	-	-
	HB Bully Prevention Program	660	660
	RB Bully Prevention Program	5,196	5,196
	Youth Subtotal	695,981	695,981
<b>Contract Services - CHC</b>			
1-500-500-5930-02	City of HB Paramedic services	21,840	21,840
	City of HB DV Advocacy Program	9,396	9,396
1-500-500-5930-03	City of MB Paramedic services	29,364	29,364
	City of MB DV Advocacy Program	9,396	9,396
1-500-500-5930-04	City of RB Paramedic services	48,000	48,000
1-500-500-5930-08	City of RB Police Dept.DV Program	13,272	13,272
	Health Connection Subtotal	131,268	131,268
<b>Contract Services - Board</b>			
1-100-170-5930-00	MicroGrant	25,000	25,000
	Board subtotal	25,000	25,000
	<b>Grants total</b>	<b>952,642</b>	<b>952,642</b>
<b>Case Managed Services - Senior</b>			
1-200-200-5935-00	Senior Health Fund	195,000	182,000
		195,000	182,000
<b>Case Managed Services - CHC</b>			
1-500-500-5936-40	Adult Commodity	43,524	66,048
1-500-500-5936-50	Adult Medical	-	54,096
1-500-500-5936-53	Adults w/ minor children	22,716	49,452
1-500-500-5936-55	Adult Medical Non-Profit	74,988	49,452
1-500-500-5936-56	Adults w/out minor children	34,440	49,452
1-500-500-5936-60	Adult Counseling	24,312	12,852
1-500-500-5936-65	Adult Individual	76,152	125,112
1-500-500-5936-70	Adult Dental	-	-
1-500-500-5936-80	Adult Psychiatric	11,124	9,996
1-500-500-5936-90	Adult Group	109,716	94,680
1-500-500-5937-50	Child Medical	-	17,328
1-500-500-5937-52	Child Pediatric	18,216	-
1-500-500-5937-55	Child Medical NP	2,100	12,360
1-500-500-5937-60	Child Counseling	16,236	12,852
1-500-500-5937-65	Child Individual	53,520	148,948
1-500-500-5937-70	Child Dental	18,600	16,044
1-500-500-5937-80	Child Psychiatric	1,812	-
1-500-500-5937-90	Child Group	31,164	38,796
		538,620	757,468
	<b>Case Management Total</b>	<b>733,620</b>	<b>939,468</b>
		1,686,262	1,892,110

# BCHD FY2009 Budget

## District Profile / Demographics



*Live Well. Health Matters.*

Date: July 1, 2009

## Profile/Demographics

### Established

The Beach Cities Health District is a public government agency, one of 78 California Health Districts, in operation since 1955. In 1993, the District changed its name from the South Bay Hospital District to the Beach Cities Health District.

### Governing Body

Board of Five Directors

### Cities Served -

Hermosa Beach , Manhattan Beach, and Redondo Beach.

### Location -

The Beach Cities Health District is located in Redondo Beach, CA approximately 18 miles Southwest of Los Angeles and 5 miles South of Los Angeles Airport (LAX).

City	2009	
	Population*	%
Hermosa Beach	19,491	16%
Manhattan Beach	36,718	30%
Redondo Beach	67,646	55%
	<u>123,855</u>	100%

*\*California State Department of Finance, May 2009*

Age Category	Population	%**
Youth	23,532	19%
Adult	89,176	72%
Senior	11,147	9%
	<u>123,855</u>	100%

*\*\*U.S. Census Bureau, 2000*



# BCHD FY2009 Budget

## Financial Summaries



*Live Well. Health Matters.*

Beach Cities Health District  
District Total Rollup  
Budget 2009-10

	Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
Property Tax Revenue	2,484,000	2,319,600	2,242,800	2,412,191
Lease Revenue	2,192,717	2,091,752	2,065,767	2,096,537
Interest Revenue	2,148,779	2,246,469	2,219,214	2,224,704
Limited Partnership Revenue	1,218,333	1,617,807	1,179,426	1,213,631
User Fee Revenue	2,651,777	2,910,149	2,760,727	2,611,551
Revenue (discontinue unless misc)	2,400	9,000	9,000	5,167
Memorial Donations Revenue	9,620	9,395	9,620	9,610
Grants	69,932	100,765	101,362	92,512
Transfers in (out)	36	-	-	-
Other Revenue	81,988	119,160	119,982	107,288
	<b>10,777,593</b>	<b>11,304,936</b>	<b>10,587,916</b>	<b>10,665,902</b>
Cost of Goods Sold	137,406	286,856	281,613	251,713
Payroll & Benefits	4,919,748	5,065,911	5,073,959	5,196,481
General & Administrative	378,984	400,714	375,385	361,701
Human Resources	215,816	185,110	202,649	162,639
Info Systems	86,081	95,569	63,126	96,287
Community Relations	384,579	527,098	504,393	432,256
Facilities	625,684	539,800	279,214	692,534
Professional Services	846,377	942,565	723,611	968,333
Interest and Other	553,781	571,655	595,296	567,359
Funds & Grants	1,690,258	1,801,706	1,765,521	1,820,357
<b>TOTAL OPERATING EXPENSES</b>	<b>9,838,715</b>	<b>10,416,984</b>	<b>9,864,767</b>	<b>10,549,660</b>
<b>NET INCOME (LOSS) BEFORE CAPEX</b>	<b>938,878</b>	<b>887,952</b>	<b>723,149</b>	<b>116,242</b>
Capital Expenditures	482,700	431,944	291,149	1,619,702
Energy Recovery	456,000	456,000	432,000	
<b>NET INCOME (LOSS)</b>	<b>178</b>	<b>8</b>	<b>(0)</b>	<b>(1,503,460)</b>

Beach Cities Health District District Total Rollup Budget 2009-10		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 4020-	Property Tax Revenue	2,484,000	2,319,600	2,242,800	2,412,191
	TOTAL TAX REVENUE	2,484,000	2,319,600	2,242,800	2,412,191
---	4110- Lease Revenue	2,192,717	2,091,752	2,065,767	2,096,537
---	4120- Revenue - POC	-	-	-	-
---	4130- Revenue - Prospect South Bay	-	-	-	-
---	4140- Interest Revenue	2,148,779	2,246,469	2,219,214	2,224,704
---	4150- Limited Partnership Revenue	1,218,333	1,617,807	1,179,426	1,213,631
	TOTAL INVESTMENT REVENUE	5,559,829	5,956,027	5,464,407	5,534,872
---	4210 Revenue - Classes / Group	747,954	748,789	800,006	749,013
---	4220 Membership Revenue	849,711	830,605	835,455	767,683
---	4230 Individual/Consult/Single-Day	760,089	792,822	645,692	683,581
---	4250 Childcare Revenue	8,600	12,445	13,959	6,367
---	4260 Food/Beverage Revenue	253,458	467,645	409,749	340,862
---	4270 Equipment Sales Revenue	-	-	-	-
---	4280 Equipment Rental Revenue	3,000	14,520	13,584	13,665
---	4290 Retail Revenue	28,965	43,323	42,281	50,380
	TOTAL USER FEES REVENUE	2,651,777	2,910,149	2,760,727	2,611,551
---	4390- Revenue (discontinue unless misc)	2,400	9,000	9,000	5,167
---	4310- Memorial Donations Revenue	9,620	9,395	9,620	9,610
---	4320- Grants	69,932	100,765	101,362	92,512
---	4999- Transfers in (out)	36	-	-	-
	TOTAL OTHER REVENUE	81,988	119,160	119,982	107,288
		10,777,593	11,304,936	10,587,916	10,665,902
		(527,344)			
---	5610- COGS - Cost of Goods Sold - non-foc	41,874	77,850	116,544	89,651
---	5620- Cafe Supplies - cost of good sold - foc	95,532	209,006	165,089	162,062
	TOTAL COST OF GOODS SOLD	137,406	286,856	281,613	251,713
---	5010- Salaries - Reg FT-Ben	2,851,956	3,103,654	3,018,081	3,121,354
---	5015- Salaries - Reg PT - Ben	290,558	187,688	262,582	401,528
---	5018- Salaries - Reg PT - PERS-only	25,878	68,751	126,681	7,172
---	5020- Salaries - Reg PT - no Ben	397,846	397,668	316,932	176,328
---	5025- Salaries - Temporary PT - No Ben	-	-	-	-
---	5030- Salaries - Instructors - no Ben	343,076	317,479	332,349	326,836
---	5035- Cafeteria Plan Contribution	407,712	357,549	352,648	392,669
---	5040- Payroll Taxes	263,891	270,094	308,644	287,195
---	5050- LTD Insurance Premiums	19,866	14,817	13,230	14,844
---	5055- Pension Benefits	254,365	310,630	312,850	305,651
---	5060- Unemployment Benefits	40,000	25,000	19,902	36,552
---	5065- Employee Incentive Bonus	24,100	11,574	9,460	111,642
---	5070- Employee Service Awards Expense	500	1,008	600	-
---	5057- Vacation/Sick Leave	-	-	-	14,709
	TOTAL PAYROLL	4,919,748	5,065,911	5,073,959	5,196,481
---	5210- Consumables (food used as supplies)	11,060	16,502	14,270	10,967
---	5215- Insurance - General	187,637	175,173	201,102	161,281
---	5220- Employee Travel/Parking	29,168	30,640	22,256	25,626
---	5222- Client transportation	16,375	15,450	14,584	15,104
---	5225- Office Supplies	25,211	37,238	36,413	26,578
---	5227- Gym/Locker room Supplies	8,040	8,486	7,507	7,484
---	5228- Program Supplies	82,519	97,430	75,355	91,142
---	5229- Janitorial supplies	18,084	15,864	-	22,426
---	5230- Other Supplies	890	3,930	3,898	1,092
	TOTAL GEN & ADMIN EXPENSES	378,984	400,714	375,385	361,701
---	5110- Employee Retention & Recognition	9,270	9,770	9,545	13,025
---	5111- Employee Wellness	6,428	6,428	-	6,361
---	5112- Employee Assistance	3,264	2,700	-	2,820
---	5115- ADP Payroll Processing Fees	28,860	26,568	20,848	28,877
---	5120- Education & Training Seminars	65,765	52,153	65,975	50,350
---	5125- Insurance - Worker's Comp	57,264	45,978	50,496	42,128
---	5130- Recruitment	13,340	13,980	27,075	10,784
---	5140- Tuition Reimbursement	27,025	21,890	22,600	4,926
---	5145- Uniforms	4,600	5,663	6,110	3,367
	TOTAL HUMAN RESOURCES EXPE	215,816	185,110	202,649	162,639
---	5311- IT Server Equipment	1,265	9,765	6,565	595
---	5312- IT Workstations	12,750	18,000	14,100	18,000
---	5313- Presentational Equipment	1,500	-	2,000	-
---	5314- Phone Equipment	850	500	2,000	-
---	5315- IT Repair & Maint Parts	2,000	2,500	3,800	663
---	5316- IT Website / Internet Equipment	2,000	-	2,000	2,948
---	5317- IT Monitors & Printers	3,000	3,600	3,300	1,955
---	5320- IT Network Expense	6,400	6,400	2,600	6,067
---	5330- IT Software Expense	56,316	54,804	26,761	66,060
	TOTAL MIS EXPENSES	86,081	95,569	63,126	96,287
---	5410- Advertising	20,620	149,750	183,289	92,995
---	5415- Community Education Materials	-	-	-	2,717
---	5420- Community Outreach	37,647	43,114	31,151	35,670
---	5425- Internet / Intranet / Website	33,200	4,452	4,500	3,781



Beach Cities Health District

District Total Rollup

Budget 2009-10

		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
---	5430- Dues & Memberships	19,070	19,778	17,118	20,362
---	5435- Educational Materials	4,535	34,980	11,334	1,472
---	5440- Mailing Services	7,800	2,004	2,004	5,821
---	5445- Management of Volunteers	9,750	10,304	10,800	9,540
---	5450- Meetings	7,774	8,720	10,168	7,599
---	5455- Postage	110,560	67,993	69,457	72,842
---	5460- Printing	120,947	172,623	151,074	170,250
---	5465- Promotional Items/Materials	11,420	13,158	8,244	9,343
---	5470- Subscriptions	1,269	3,324	5,166	1,569
---	5499- Business Promotion Allocation	(12)	(3,103)	(12)	(1,706)
	<b>TOTAL COMMUNITY RELATIONS E</b>	<b>384,579</b>	<b>527,098</b>	<b>504,393</b>	<b>492,256</b>
---	5510- Building Maintenance & Repair	99,648	86,348	84,300	126,891
---	5515- Equipment/Furniture < \$5,000	27,059	26,250	29,770	48,052
---	5520- Equipment/ Lease	40,164	13,840	18,512	86,339
---	5525- Equipment/General Maintenance & R	30,971	24,027	17,457	22,512
---	5530- Landscape Maintenance	55,556	81,467	56,540	50,637
---	5540- Electricity	404,900	253,262	193,068	374,832
---	5542- Gas	205,270	190,744	155,401	192,660
---	5544- Water	65,000	65,000	64,000	61,895
---	5546- Waste Removal	16,752	16,668	20,184	13,101
---	5548- Telephone	41,793	38,034	31,018	37,059
---	5550- Plant Service	8,436	12,148	11,683	10,577
---	5565- Janitorial Services	132,900	136,500	140,927	139,467
---	5598- Internal BOE allocation	(0)	(1)	(0)	(1)
---	5599- BOE allocation to tenants	(502,765)	(384,488)	(543,645)	(471,488)
	<b>TOTAL FACILITIES EXPENSES</b>	<b>625,684</b>	<b>539,800</b>	<b>279,214</b>	<b>692,534</b>
---	5710- Accounting Services	23,000	20,275	19,290	18,290
---	5715- Banking Services	73,200	68,300	64,800	72,950
---	5720- Election Expense	48,000	160,000	-	96,545
---	5725- Laundry Services	82,959	40,232	37,680	66,395
---	5730- Legal Services	110,000	114,867	97,300	154,354
---	5740- Outside Services	270,161	328,824	248,583	311,397
---	5744- Outside Service-Research	-	10,417	45,000	-
---	5746- Outside Services - H&F	70,266	63,287	57,163	41,564
---	5747- Outside Services - Property	-	-	-	26,480
---	5748- Engineering/Maintenance Services	-	-	24,000	62,741
---	5750- Research Services	450	600	9,956	-
---	5755- Service Contracts	161,577	128,017	111,875	112,076
---	5760- Taxes & Licensing	6,765	7,747	7,964	5,542
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>846,377</b>	<b>942,565</b>	<b>723,611</b>	<b>968,333</b>
---	5910- Prospect South Bay	52,800	54,000	48,000	49,704
---	5920- Interest Expense	500,993	517,856	547,276	517,656
---	5999- Indirect Admin Services	(12)	(1)	20	(1)
	<b>TOTAL OTHER</b>	<b>553,781</b>	<b>571,655</b>	<b>595,296</b>	<b>567,359</b>
---	5930- Grant Expense	948,138	952,642	1,090,338	950,138
---	5935- Health Fund	733,620	840,564	666,683	862,564
---	5940- Holiday Assistance	8,500	8,500	8,500	7,655
	<b>TOTAL FUNDS &amp; GRANTS</b>	<b>1,690,258</b>	<b>1,801,706</b>	<b>1,765,521</b>	<b>1,820,357</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>9,838,715</b>	<b>10,416,984</b>	<b>9,864,767</b>	<b>10,549,660</b>
	<b>NET INCOME (LOSS) BEFORE CAPEX</b>	<b>938,878</b>	<b>887,952</b>	<b>723,149</b>	<b>116,242</b>
---	6010- Capital Expenditure - Fitness Equip	-	35,644	26,297	2,985
---	6020- Capital Expenditure - MIS	25,000	7,500	75,227	-
---	6030- Capital Expenditure - FF&E	-	6,000	-	-
---	6040- Capital Expenditure - Parking	-	57,000	12,000	-
---	6050- Capital Expenditure - Building	457,700	325,800	175,625	757,711
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>482,700</b>	<b>431,944</b>	<b>291,149</b>	<b>760,696</b>
	<b>Energy Recovery</b>	<b>456,000</b>	<b>456,000</b>	<b>432,000</b>	
	<b>NET INCOME (LOSS)</b>	<b>178</b>	<b>8</b>	<b>(0)</b>	<b>(644,454)</b>

# BCHD FY2009 Budget



## Capital Expenditures



*Live Well. Health Matters.*

Beach Cities Health District  
Capital Budget Planning FY 2009 - 2010  
All Departments

Acctg Code

6010	Fitness Equipment
6020	Info Sys Equipment
6030	Furniture, Fixtures & Equipm
6040	Parking/Campus Improveme
6050	Building Improvements

Item #	Code	Project Name	Est. Cost (\$5,000 or more)	Useful Life (Years, 2 or more )	Month of expected purchase
<b>710: Properties</b>					
Sunrise - Hermosa Beach			-		
710	N/A	No CIP required - Lessee maintains.	-		
Adventure Plex			-		
710	6050	A-Plex roof replacement: 30-yr warranty	30,000		
710	6050	A-Plex east exposure signage	17,000		
<b>710 Properties Total</b>			<b>47,000</b>		
<b>720: Parking 512, 520 &amp; lot</b>					
720-5	6040	514 campus parking lot sealing & traffic paint	10,000		
<b>720: Parking 512, 520 &amp; lot Total</b>			<b>10,000</b>		
<b>730: Beach Cities Health Center (514 Building)</b>					
730	6050	Roof replacement - Phase II	70,000		
730	6050	Exterior building painting (rear)	65,000		
730	6030	HVAC filters (every 2 years)	13,000		
730	6050	Interior/exterior window washing	8,000		
730	6050	1st Floor - hallway carpet	25,000		
730	6050	UST - LA County DPW compliance	29,600		
730	6050	Power plant - interior paint; ceiling repair	9,400		
730	6030	Heat exchanger receiver tank replacement	68,000		
730	6030	SF#2: replace blower assembly, re-piping & cooling coil replacement	53,000		
730	6030	Elevator #3 upgrade	14,000		
730	6030	Elevator #3 replace wormgear	14,000		
730	6050	Replace LL exterior doors - NT exit by KC	16,000		
730	6030	Demineralized/Atomized Water tank upgrade (feeds all boilers)	9,000		
730	6030	BTU meter for CoGen operations	6,700		
730	6050	LL ceiling replacement/upgrade	-		
730	6050	1st Floor ceiling replacement/upgrade	-		
<b>730: Beach Cities Health Center (514 Building) Total</b>			<b>\$400,700</b>		
<b>Communications</b>			-		
160	6020	Website redesign: CHF/ AdventurePlex/BCHD	25,000		
<b>Information Systems Equipment</b>			<b>\$ 25,000</b>		
<b>Information Systems Equipment</b>			<b>\$ -</b>		
<b>631 AdventurePlex Total</b>			<b>\$0</b>		
<b>Center for Health &amp; Fitness Total</b>			<b>\$ -</b>		
<b>District Total</b>			<b>482,700</b>		



# BCHD FY2009 Budget

## Department Overview and Account Structure



*Live Well. Health Matters.*

Date: July 1, 2009

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## **Department Overview and Account Structure**

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The 2009-10 Budget is comprised of the following 24 programs and departments, organized to roll up for manager-level and director-level budgetary control.

### **Youth Services**

- 405 Youth Services Administration and Grants
- 482 School Health Services
- 483 Youth Anti-obesity
- AdventurePlex
  - 631 Operations
  - 632 Programs
  - 633 Events
  - 634 Camps
  - 651 AdventurePlex Café

### **Adult Services**

- 605 Adult Services Administration and Grants
- 500 Center for Health Connection
- 410 Grow Well
- 440 Center for Health Information and Emergency Preparedness
- 611 Center for Health & Fitness

### **Older Adult Services**

- 200 Senior Services, Care Management and Grants
- 150 Volunteer Management

### **Administration**

- 110 Human Resources
- 160 Communication and Marketing
- 170 Executive
- Finance
  - 120 Accounting and Financial Reporting
  - 130 Information Systems
  - 300 Prospect One Corp
  - Property
    - 730 514 Building
    - 720 Prospect Campus
    - 710 Outlying Properties

# BCHD FY2009 Budget



## Youth Services



*Live Well. Health Matters.*



July 1, 2009

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### **Youth Services Department**

Youth Services is formed of the following subdivisions:

- Youth Obesity Prevention
- School Health Services including: substance abuse prevention, physical education, health education, and behavioral health
- AdventurePlex

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### **Health Priorities**

This department focuses on the following Health Priorities:

Overweight, obesity and physical inactivity including diabetes prevention

Alcohol, tobacco and other drug abuse

Responsible sexual behavior including STD

Mental Health including depression, loss and suicide

Family and peer violence

**Youth Services Administration.** Oversees the direction, development, coordination and implementation of all District youth-focused programs and services. This administrative function seeks to bring synergy between the school/community-based programs and the business-related youth programming. This department is responsible for identifying and addressing relevant health needs and issues that affect youth; program development; leading community collaborations to create innovative partnerships that address community health needs and BCHD Priority Health Areas. Additionally, Youth Services provides programmatic oversight to a variety of school health programs funded by BCHD including:

- Nutrition Education
- Physical Education
- Counseling
- Substance Abuse
- Emotional and Social Health Education
- Truancy and School Drop-out Intervention

**School Health Services.** Beach Cities Health District's Youth Services Department provides a variety of physical, mental and social health programs for children within the beach cities school setting. These include: health education for elementary students; physical education for children kindergarten through sixth grade; lifeskills and substance abuse education for middle school students; and obesity prevention education at the elementary level.

**Beach Cities Health District  
Youth Services Rollup  
Budget 2009-10**

		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 4020-	Property Tax Revenue	-	-	-	-
	<b>TOTAL TAX REVENUE</b>	-	-	-	-
---	4110- Lease Revenue	-	-	-	-
---	4120- Revenue - POC	-	-	-	-
---	4130- Revenue - Prospect South Bay	-	-	-	-
---	4140- Interest Revenue	-	-	-	-
---	4150- Limited Partnership Revenue	-	-	-	-
	<b>TOTAL INVESTMENT REVENUE</b>	-	-	-	-
---	4210 Revenue - Classes / Group	359,549	295,326	299,160	299,780
---	4220 Membership Revenue	21,636	29,224	27,161	21,873
---	4230 Individual/Consult/Single-Day	554,910	554,569	524,531	468,915
---	4250 Childcare Revenue	-	-	-	-
---	4260 Food/Beverage Revenue	253,458	283,147	226,656	221,311
---	4270 Equipment Sales Revenue	-	-	-	-
---	4280 Equipment Rental Revenue	-	-	-	-
---	4290 Retail Revenue	10,925	8,468	4,815	6,619
	<b>TOTAL USER FEES REVENUE</b>	1,200,478	1,170,734	1,082,324	1,018,498
---	4390- Revenue (discontinue unless misc)	-	9,000	9,000	33
---	4310- Memorial Donations Revenue	-	-	-	-
---	4320- Grants	12,500	22,500	10,000	12,500
---	4999- Transfers in (out)	2,198,484	2,255,188	2,173,625	2,255,188
	<b>TOTAL OTHER REVENUE</b>	2,210,984	2,286,688	2,192,625	2,267,721
		<b>3,411,462</b>	<b>3,457,422</b>	<b>3,274,949</b>	<b>3,286,219</b>
---	5610- COGS - Cost of Goods Sold - non-foc	26,554	31,092	52,271	20,181
---	5620- Cafe Supplies - cost of good sold - foc	95,532	107,532	91,356	90,069
	<b>TOTAL COST OF GOODS SOLD</b>	122,086	138,624	143,627	110,251
---	5010- Salaries - Reg FT-Ben	584,128	605,392	512,220	666,859
---	5015- Salaries - Reg PT - Ben	92,786	85,677	169,335	176,425
---	5018- Salaries - Reg PT - PERS-only	-	-	72,951	-
---	5020- Salaries - Reg PT - no Ben	281,729	285,954	232,988	123,121
---	5025- Salaries - Temporary PT - No Ben	-	-	-	-
---	5030- Salaries - Instructors - no Ben	42,240	37,170	44,248	29,011
---	5035- Cafeteria Plan Contribution	95,974	73,746	61,764	98,589
---	5040- Payroll Taxes	67,572	68,463	78,914	69,596
---	5050- LTD Insurance Premiums	6,066	2,880	2,844	3,321
---	5055- Pension Benefits	54,348	57,371	63,940	56,931
---	5060- Unemployment Benefits	-	-	-	-
---	5065- Employee Incentive Bonus	100	100	100	67
---	5070- Employee Service Awards Expense	-	-	-	-
---	5057- Vacation/Sick Leave	-	-	-	8,312
	<b>TOTAL PAYROLL</b>	1,224,944	1,216,753	1,239,307	1,234,235
---	5210- Consumables (food used as supplies	-	-	-	-
---	5215- Insurance - General	39,015	45,130	42,639	58,501
---	5220- Employee Travel/Parking	9,019	10,370	5,550	7,720
---	5222- Client transportation	15,375	15,450	14,584	15,104
---	5225- Office Supplies	7,505	11,341	9,955	8,216
---	5227- Gym/Locker room Supplies	-	-	400	-
---	5228- Program Supplies	70,025	87,339	65,150	81,198
---	5229- Janitorial supplies	11,724	12,264	-	11,693
---	5230- Other Supplies	-	516	1,184	700
	<b>TOTAL GEN &amp; ADMIN EXPENSES</b>	152,662	182,411	139,461	183,133
---	5110- Employee Retention & Recognition	2,670	2,570	2,345	2,297
---	5111- Employee Wellness	-	-	-	-
---	5112- Employee Assistance	-	-	-	-
---	5115- ADP Payroll Processing Fees	9,120	7,800	9,754	9,020
---	5120- Education & Training Seminars	7,825	11,085	11,436	7,586
---	5125- Insurance - Worker's Comp	12,732	9,660	12,084	10,401
---	5130- Recruitment	5,440	6,060	9,020	4,299
---	5140- Tuition Reimbursement	7,300	1,790	4,000	667
---	5145- Uniforms	2,100	3,280	3,056	1,450
	<b>TOTAL HUMAN RESOURCES EXPE</b>	47,187	42,245	51,695	35,720
---	5311- IT Server Equipment	-	-	-	-
---	5312- IT Workstations	-	-	-	-
---	5313- Presentational Equipment	-	-	-	-
---	5314- Phone Equipment	-	-	-	-
---	5315- IT Repair & Maint Parts	-	-	-	33
---	5316- IT Website / Internet Equipment	-	-	-	-
---	5317- IT Monitors & Printers	-	-	-	-
---	5320- IT Network Expense	4,200	4,200	-	3,933
---	5330- IT Software Expense	8,176	-	1,704	5,392
	<b>TOTAL MIS EXPENSES</b>	12,376	4,200	1,704	9,359
---	5410- Advertising	4,620	-	31,560	-
---	5415- Community Education Materials	-	-	-	-
---	5420- Community Outreach	8,131	9,400	6,025	10,022
---	5425- Internet / Intranet / Website	-	-	1,548	-

Beach Cities Health District  
Youth Services Rollup  
Budget 2009-10

	Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 5430- Dues & Memberships	2,490	2,575	1,450	943
--- 5435- Educational Materials	900	21,450	1,600	700
--- 5440- Mailing Services	-	-	-	84
--- 5445- Management of Volunteers	-	-	-	-
--- 5450- Meetings	400	750	1,570	433
--- 5455- Postage	5,650	4,122	3,792	2,387
--- 5460- Printing	11,282	11,372	6,991	23,007
--- 5465- Promotional Items/Materials	1,500	3,000	400	2,300
--- 5470- Subscriptions	-	-	176	-
--- 5499- Business Promotion Allocation	84,792	55,668	42,252	55,668
TOTAL COMMUNITY RELATIONS E	119,765	108,337	97,964	95,544
--- 5510- Building Maintenance & Repair	16,048	5,148	7,328	16,175
--- 5515- Equipment/Furniture < \$5,000	9,709	12,703	11,600	27,904
--- 5520- Equipment/ Lease	-	-	4,630	1,100
--- 5525- Equipment/General Maintenance & R	13,451	9,132	6,382	6,297
--- 5530- Landscape Maintenance	5,376	9,087	6,540	5,664
--- 5540- Electricity	36,960	36,492	40,415	31,785
--- 5542- Gas	3,060	3,060	2,866	2,660
--- 5544- Water	-	-	-	-
--- 5546- Waste Removal	2,352	2,268	2,184	2,340
--- 5548- Telephone	9,684	7,616	8,585	8,265
--- 5550- Plant Service	-	2,640	2,220	2,140
--- 5565- Janitorial Services	-	-	12,440	2,987
--- 5598- Internal BOE allocation	9,597	6,219	4,751	6,219
--- 5599- BOE allocation to tenants	-	-	-	-
TOTAL FACILITIES EXPENSES	106,237	94,345	109,942	113,536
--- 5710- Accounting Services	-	-	-	-
--- 5715- Banking Services	-	-	-	-
--- 5720- Election Expense	-	-	-	-
--- 5725- Laundry Services	2,463	2,124	2,259	2,949
--- 5730- Legal Services	-	-	-	-
--- 5740- Outside Services	38,441	44,055	26,250	44,391
--- 5744- Outside Service-Research	-	-	-	-
--- 5746- Outside Services - H&F	59,418	49,056	41,923	32,231
--- 5747- Outside Services - Property	-	-	-	-
--- 5748- Engineering/Maintenance Services	-	-	-	-
--- 5750- Research Services	-	-	-	-
--- 5755- Service Contracts	14,163	15,032	5,639	21,953
--- 5760- Taxes & Licensing	848	847	1,186	931
TOTAL PROFESSIONAL SERVICES	115,333	111,114	77,258	102,454
--- 5910- Prospect South Bay	-	-	-	-
--- 5920- Interest Expense	-	-	-	-
--- 5999- Indirect Admin Services	814,872	863,414	768,153	863,414
TOTAL OTHER	814,872	863,414	768,153	863,414
--- 5930- Grant Expense	695,981	695,981	645,836	695,981
--- 5935- Health Fund	-	-	-	-
--- 5940- Holiday Assistance	-	-	-	-
TOTAL FUNDS & GRANTS	695,981	695,981	645,836	695,981
TOTAL OPERATING EXPENSES	3,411,442	3,457,424	3,274,947	3,443,627
NET INCOME (LOSS) BEFORE CAPEX	20	(2)	1	(157,408)
--- 6010- Capital Expenditure - Fitness Equip	-	11,467	-	9,652
--- 6020- Capital Expenditure - MIS	-	-	-	-
--- 6030- Capital Expenditure - FF&E	-	6,000	-	-
--- 6040- Capital Expenditure - Parking	-	-	-	-
--- 6050- Capital Expenditure - Building	-	14,700	4,825	19,195
TOTAL CAPITAL EXPENDITURE	-	32,167	4,825	28,847
NET INCOME (LOSS)	20	(32,169)	(4,824)	(186,254)



# BCHD FY2009 Budget



## Youth Services AdventurePlex



  
*A Beach Cities Health District Program*

July 1, 2009

### **AdventurePlex**

AdventurePlex opened its doors in December of 2002 as the South Bay's only health and fitness center created especially for youth. AdventurePlex is geared to challenge children - physically, mentally and intellectually - with non-stop activities in a safe, structured environment. It provides a fun place to play, with an Adventure Play Structure full of mazes, tunnels and slides; an outdoor rock climbing wall and ropes course; gymnasium; arts & crafts rooms; and fitness center. AdventurePlex also focuses on family fun with many special events throughout the year. Through an array of classes, like hula and kung fu, and sessions of day camp, kids have an exciting place to learn. AdventurePlex is a great place to grow, where young people gain leadership skills and lay the foundation for their future.

### **Operations Department**

The Operations Department oversees all of the AdventurePlex facility operations. The Department is responsible for:

- Ensuring the adventure leader creation of a fun, educational and safe environment
- Building maintenance and service contracts
- Housekeeping and cleanliness standards
- Security
- Café food service including quality, menu planning, inventory and food cost evaluation
- Accounting services including daily deposits, reports, accounts payable and membership services
- Facility rental
- Inter-office operations

The Operations Department is headed by the Operations Coordinator and is supported by a part-time staff consisting of adventure leaders, café cooks and cashiers.

### **Fitness and Programming Department**

The Fitness and Programming Department oversees the fitness and recreation portion of the AdventurePlex facility. These responsibilities include:

- Front desk programs and customer service guidelines
- Development of the quarterly class schedule
- Implement and manage fitness and wellness classes, recreation programs, workshops and seminars
- Sales and renewal of FitPlex memberships
- Staffing and maintaining all equipment in the FitPlex area
- Partnering with local organizations to promote health and fitness
- Ropes course and rock wall operations, equipment maintenance, supervision, training and procedural development

The Fitness and Programming Department is headed by the Fitness and Programming Coordinator, and is supported by a part-time staff consisting of FitPlex trainers, class instructors and rock and rope belayers.

### **Special Events Department**

The Special Events Department oversees the Special Events category for the AdventurePlex facility. These responsibilities include:

- Development, sales, facilitation and follow up of AdventurePlex birthday parties
- Creation and programming of internal events (i.e. movie nights, barbeques and themed activity days)
- Coordination of events for external clients, including sales, contracts, program development and day of event management
- Package group rates and facilitate all group drop-in events target customers for the various event programs
- Design and manage the AdventurePlex day camp program for summer, winter, spring and after-school camps including weekly theme schedules, policies and procedures and registration

The Special Events Department is headed by the Special Events Coordinator, and is supported by Camp Director, Birthday Party Director and additional part-time staff of camp counselors and birthday party facilitators.



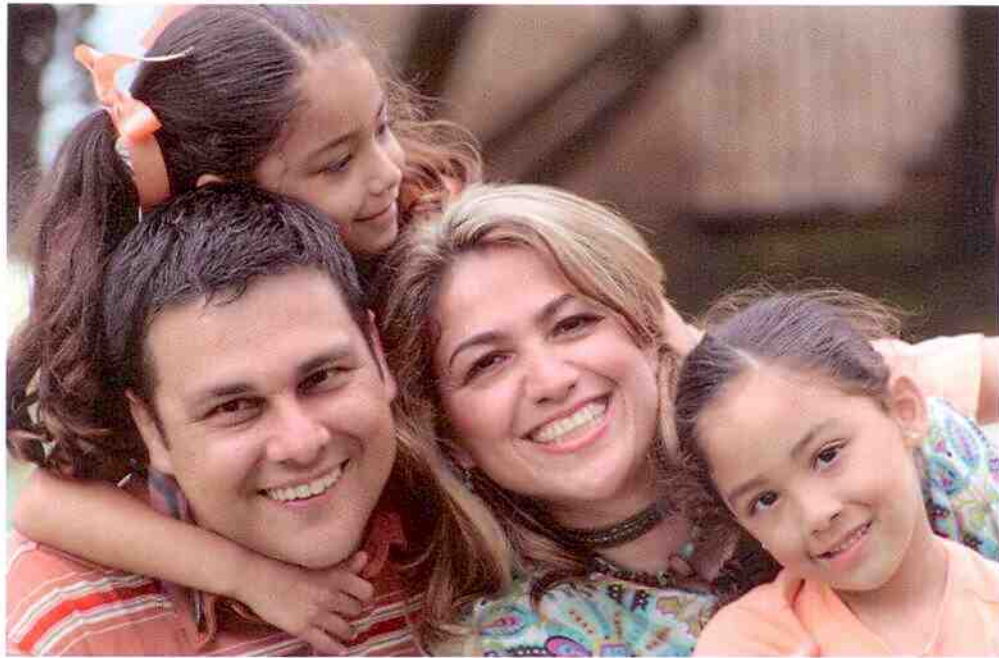
Beach Cities Health District  
Youth Services - Adventureplex Rollup  
Budget 2009-10

	Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 4020- Property Tax Revenue	-	-	-	-
TOTAL TAX REVENUE	-	-	-	-
--- 4110- Lease Revenue	-	-	-	-
--- 4120- Revenue - POC	-	-	-	-
--- 4130- Revenue - Prospect South Bay	-	-	-	-
--- 4140- Interest Revenue	-	-	-	-
--- 4150- Limited Partnership Revenue	-	-	-	-
TOTAL INVESTMENT REVENUE	-	-	-	-
--- 4210- Revenue - Classes / Group	359,549	295,326	299,160	299,780
--- 4220- Membership Revenue	21,636	29,224	27,161	21,873
--- 4230- Individual/Consult/Single-Day	554,910	554,569	524,531	468,915
--- 4250- Childcare Revenue	-	-	-	-
--- 4260- Food/Beverage Revenue	253,458	283,147	226,656	221,311
--- 4270- Equipment Sales Revenue	-	-	-	-
--- 4280- Equipment Rental Revenue	-	-	-	-
--- 4290- Retail Revenue	10,925	8,468	4,815	6,619
TOTAL USER FEES REVENUE	1,200,478	1,170,734	1,082,324	1,018,498
--- 4390- Misc Revenue	-	-	-	33
--- 4310- Memorial Donations Revenue	-	-	-	-
--- 4320- Grants	-	-	-	-
--- 4999- Transfers in (out)	498,036	554,234	585,347	554,234
TOTAL OTHER REVENUE	498,036	554,234	585,347	554,267
	1,698,514	1,724,968	1,667,671	1,572,765
--- 5610- COGS - Cost of Goods Sold - non-food	26,554	28,092	49,271	20,181
--- 5620- Cafe Supplies - cost of good sold - food	95,532	107,532	91,356	90,069
TOTAL COST OF GOODS SOLD	122,086	135,624	140,627	110,251
--- 5010- Salaries - Reg FT-Ben	324,843	359,448	274,386	352,069
--- 5015- Salaries - Reg PT - Ben	14,720	35,988	70,200	176,425
--- 5018- Salaries - Reg PT - PERS-only	-	-	72,951	-
--- 5020- Salaries - Reg PT - no Ben	233,589	213,672	176,974	87,347
--- 5025- Salaries - Temporary PT - No Ben	-	-	-	-
--- 5030- Salaries - Instructors - no Ben	42,240	37,170	44,248	26,871
--- 5035- Cafeteria Plan Contribution	60,402	43,446	38,040	66,152
--- 5040- Payroll Taxes	41,544	43,624	48,860	46,061
--- 5050- LTD Insurance Premiums	2,400	1,620	1,860	1,923
--- 5055- Pension Benefits	27,264	32,778	35,909	31,791
--- 5060- Unemployment Benefits	-	-	-	-
--- 5065- Employee Incentive Bonus	-	-	-	67
--- 5070- Employee Service Awards Expense	-	-	-	-
--- 5057- Vacation/Sick Leave	-	-	-	8,193
TOTAL PAYROLL	747,002	767,746	763,428	776,899
payroll % of user fee revenue	62%	66%	71%	76%
--- 5210- Consumables (food used as supplies)	-	-	-	-
--- 5215- Insurance - General	39,015	45,130	42,639	58,501
--- 5220- Employee Travel/Parking	3,168	2,980	-	3,315
--- 5222- Client transportation	15,375	15,450	14,584	15,104
--- 5225- Office Supplies	3,205	5,756	5,755	3,981
--- 5227- Gym/Locker room Supplies	-	-	400	-
--- 5228- Program Supplies	43,655	47,349	49,649	40,363
--- 5229- Janitorial supplies	11,724	12,264	-	11,693
--- 5230- Other Supplies	-	516	1,184	700
TOTAL GEN & ADMIN EXPENSES	116,142	129,445	114,410	133,657
--- 5110- Employee Retention & Recognition	1,195	1,195	570	1,197
--- 5111- Employee Wellness	-	-	-	-
--- 5112- Employee Assistance	-	-	-	-
--- 5115- ADP Payroll Processing Fees	8,256	7,128	9,586	8,167
--- 5120- Education & Training Seminars	-	3,000	5,361	1,836
--- 5125- Insurance - Worker's Comp	7,656	5,808	6,232	7,787
--- 5130- Recruitment	2,940	3,060	4,020	2,772
--- 5140- Tuition Reimbursement	-	1,790	-	667
--- 5145- Uniforms	500	2,160	2,156	-
TOTAL HUMAN RESOURCES EXPENSES	20,547	24,141	29,925	22,425
--- 5311- IT Server Equipment	-	-	-	-
--- 5312- IT Workstations	-	-	-	-
--- 5313- Presentational Equipment	-	-	-	-
--- 5314- Phone Equipment	-	-	-	-
--- 5315- IT Repair & Maint Parts	-	-	-	33
--- 5316- IT Website / Internet Equipment	-	-	-	-
--- 5317- IT Monitors & Printers	-	-	-	-
--- 5320- IT Network Expense	4,200	4,200	-	3,933
--- 5330- IT Software Expense	8,176	-	1,704	5,392
TOTAL MIS EXPENSES	12,376	4,200	1,704	9,359
--- 5410- Advertising	4,620	-	29,560	-
--- 5415- Community Education Materials	-	-	-	-
--- 5420- Community Outreach	3,700	6,700	1,800	6,997
--- 5425- Internet / Intranet / Website	-	-	1,548	-

**Beach Cities Health District**  
**Youth Services - Adventureplex Rollup**  
**Budget 2009-10**

		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
---	5430- Dues & Memberships	2,045	2,125	985	433
---	5435- Educational Materials	-	20,000	-	-
---	5440- Mailing Services	-	-	-	84
---	5445- Management of Volunteers	-	-	-	-
---	5450- Meetings	-	-	600	-
---	5455- Postage	2,800	1,572	3,192	2,204
---	5460- Printing	7,032	4,622	3,841	7,299
---	5465- Promotional Items/Materials	1,200	1,500	-	2,000
---	5470- Subscriptions	-	-	176	-
---	5499- Business Promotion Allocation	84,792	55,668	42,252	55,668
	<b>TOTAL COMMUNITY RELATIONS EXPENSES</b>	<b>106,189</b>	<b>92,187</b>	<b>83,954</b>	<b>74,685</b>
---	5510- Building Maintenance & Repair	16,048	5,148	7,328	16,175
---	5515- Equipment/Furniture < \$5,000	9,109	4,153	5,850	19,904
---	5520- Equipment/ Lease	-	-	4,630	1,100
---	5525- Equipment/General Maintenance & Repair	13,451	9,132	6,382	6,297
---	5530- Landscape Maintenance	5,376	9,067	6,540	5,664
---	5540- Electricity	36,960	36,492	40,415	31,785
---	5542- Gas	3,060	3,060	2,866	2,660
---	5544- Water	-	-	-	-
---	5546- Waste Removal	2,352	2,268	2,184	2,340
---	5548- Telephone	9,096	6,816	7,785	6,485
---	5550- Plant Service	-	2,640	2,220	2,140
---	5565- Janitorial Services	-	-	12,440	2,987
---	5598- Internal BOE allocation	-	-	-	-
---	5599- BOE allocation to tenants	-	-	-	-
	<b>TOTAL FACILITIES EXPENSES</b>	<b>95,452</b>	<b>78,776</b>	<b>98,641</b>	<b>97,537</b>
---	5710- Accounting Services	-	-	-	-
---	5715- Banking Services	-	-	-	-
---	5720- Election Expense	-	-	-	-
---	5725- Laundry Services	2,483	2,124	2,259	2,949
---	5730- Legal Services	-	-	-	-
---	5740- Outside Services	-	-	-	-
---	5744- Outside Service-Research	-	-	-	-
---	5746- Outside Services - H&F	59,418	49,056	41,923	32,231
---	5747- Outside Services - Property	-	-	-	-
---	5748- Engineering/Maintenance Services	-	-	-	-
---	5750- Research Services	-	-	-	-
---	5755- Service Contracts	10,263	10,901	2,914	18,188
---	5760- Taxes & Licensing	848	847	1,186	931
	<b>TOTAL PROFESSIONAL SERVICES EXPENSES</b>	<b>72,992</b>	<b>62,928</b>	<b>48,283</b>	<b>54,299</b>
---	5910- Prospect South Bay	-	-	-	-
---	5920- Interest Expense	-	-	-	-
---	5999- Indirect Admin Services	405,720	429,921	386,697	429,921
	<b>TOTAL OTHER</b>	<b>405,720</b>	<b>429,921</b>	<b>386,697</b>	<b>429,921</b>
---	5930- Grant Expense	-	-	-	-
---	5935- Health Fund	-	-	-	-
---	5940- Holiday Assistance	-	-	-	-
	<b>TOTAL FUNDS &amp; GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,698,505</b>	<b>1,724,969</b>	<b>1,667,669</b>	<b>1,709,033</b>
	<b>NET INCOME (LOSS) BEFORE CAPEX</b>	<b>9</b>	<b>(1)</b>	<b>1</b>	<b>(136,268)</b>
---	6010- Capital Expenditure - Fitness Equip	-	11,467	-	9,652
---	6020- Capital Expenditure - MIS	-	-	-	-
---	6030- Capital Expenditure - FF&E	-	6,000	-	-
---	6040- Capital Expenditure - Parking	-	-	-	-
---	6050- Capital Expenditure - Building	-	14,700	4,825	19,195
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>4,825</b>	<b>28,847</b>
	<b>NET INCOME (LOSS)</b>	<b>9</b>	<b>(1)</b>	<b>(4,824)</b>	<b>(165,115)</b>

# BCHD FY2009 Budget



## Adult Services



*Live Well. Health Matters.*



Date: July 1, 2009

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**Adult Services Department**

Community Based Services is formed of the following subdivisions:

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**Center for Health & Fitness**

The Center is a medically-based, health and fitness facility that targets the following segments of the population, discussed separately in the following section.

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**Center for Health Connection**

The Center for Health Connection was formed to improve health to the underserved population of the beach cities. This populations segment includes those unable to access healthcare due to inability to pay or to access the appropriate providers.

The previously-funded BCHD Children's Grant Program will now be handled through the Center for Health Connection, providing medical, dental, and counseling services for uninsured or underinsure residents.

Non-provider grant programs will continue through December 2007, when they will be switched to direct-purchase services, providing payments on a case-by-case basis.

Funding of Paramedic grants to the three Beach Cities will remain unchanged.

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**Center for Health Information and Emergency Preparedness (CHIEP)**

This program health resource materials, books, pamphlets, audiotapes, videotapes, and access to computer web sites with relevant information for those seeking wellness and health information. It also serves as a location for screenings and lectures. It also provides innovative programs and services that enhance overall wellness. The programs are offered to the community at large and include fitness and nutrition classes, complementary health education courses, health and safety training programs, and special population prevention, treatment and education programs.

The Medical Reserve Corps (MRC) Program, launched as a national, community-based movement in July 2002, continues to coordinate community volunteer service. The MRC Program is a specialized component of the Citizen Corps Council, a national network of volunteers dedicated to making sure their families, homes, and communities are safe from terrorism, crime, and disasters of all kinds. The MRC Program facilitates medical and public health volunteers offering their expertise throughout the year as well as during times of community need. The MRC is a community-based, volunteer unit that supplements existing community emergency response systems during large-scale emergencies. MRC volunteers also offer education and prevention services to improve the health and well-being of their communities.

**Beach Cities Health District  
Adult Services Rollup  
Budget 2009-10**

Adult Services Rollup Budget 2009-10		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09	
--- 4020-	Property Tax Revenue	-	-	-	-	
	TOTAL TAX REVENUE	-	-	-	-	
---	4110-	Lease Revenue	7,200	-	-	3,633
---	4120-	Revenue - POC	-	-	-	-
---	4130-	Revenue - Prospect South Bay	-	-	-	-
---	4140-	Interest Revenue	-	-	-	-
---	4150-	Limited Partnership Revenue	-	-	-	-
	TOTAL INVESTMENT REVENUE	7,200	-	-	-	3,633
---	4210	Revenue - Classes / Group	387,961	451,603	499,346	448,783
---	4220	Membership Revenue	828,075	801,381	808,294	745,809
---	4230	Individual/Consult/Single-Day	205,179	238,253	121,161	214,667
---	4250	Childcare Revenue	8,600	12,445	13,959	6,367
---	4260	Food/Beverage Revenue	-	-	-	-
---	4270	Equipment Sales Revenue	-	-	-	-
---	4280	Equipment Rental Revenue	3,000	14,520	13,584	13,665
---	4290	Retail Revenue	18,040	34,855	37,466	43,761
	TOTAL USER FEES REVENUE	1,450,855	1,553,057	1,493,810	-	1,473,052
---	4390-	Revenue (discontinue unless misc)	2,400	-	-	1,000
---	4310-	Memorial Donations Revenue	-	-	-	-
---	4320-	Grants	4,167	25,000	38,097	26,747
---	4999-	Transfers in (out)	2,295,348	2,258,590	2,381,155	2,258,590
	TOTAL OTHER REVENUE	2,301,915	2,283,590	2,419,252	-	2,286,337
		3,759,969	3,836,647	3,913,062	-	3,763,022
---	5610-	COGS - Cost of Goods Sold - non-foc	13,320	20,763	24,300	48,609
---	5620-	Cafe Supplies - cost of good sold - foc	-	-	-	-
	TOTAL COST OF GOODS SOLD	13,320	20,763	24,300	-	48,609
---	5010-	Salaries - Reg FT-Ben	673,292	786,196	731,215	789,752
---	5015-	Salaries - Reg PT - Ben	177,702	82,565	74,416	196,845
---	5018-	Salaries - Reg PT - PERS-only	9,660	34,989	41,034	-
---	5020-	Salaries - Reg PT - no Ben	84,605	105,786	83,944	41,705
---	5025-	Salaries - Temporary PT - No Ben	-	-	-	-
---	5030-	Salaries - Instructors - no Ben	300,836	280,309	288,101	293,503
---	5035-	Cafeteria Plan Contribution	109,778	93,537	93,424	103,201
---	5040-	Payroll Taxes	84,113	84,358	91,559	99,892
---	5050-	LTD Insurance Premiums	4,572	4,029	3,906	3,741
---	5055-	Pension Benefits	69,093	74,910	72,795	66,615
---	5060-	Unemployment Benefits	-	-	-	-
---	5065-	Employee Incentive Bonus	24,000	11,474	9,360	13,985
---	5070-	Employee Service Awards Expense	-	-	-	-
---	5057-	Vacation/Sick Leave	-	-	-	4,183
	TOTAL PAYROLL	1,537,651	1,558,153	1,489,754	-	1,613,423
---	5210-	Consumables (food used as supplies	460	1,902	1,370	667
---	5215-	Insurance - General	-	-	-	-
---	5220-	Employee Travel/Parking	3,700	2,420	1,511	3,915
---	5222-	Client transportation	1,000	-	-	-
---	5225-	Office Supplies	4,666	8,337	8,478	6,006
---	5227-	Gym/Locker room Supplies	8,040	8,486	7,107	7,484
---	5228-	Program Supplies	12,244	9,611	9,726	9,695
---	5229-	Janitorial supplies	-	-	-	-
---	5230-	Other Supplies	-	534	534	-
	TOTAL GEN & ADMIN EXPENSES	30,110	31,290	28,726	-	27,766
---	5110-	Employee Retention & Recognition	-	-	-	63
---	5111-	Employee Wellness	6,428	-	-	-
---	5112-	Employee Assistance	-	-	-	-
---	5115-	ADP Payroll Processing Fees	14,748	13,620	8,565	14,598
---	5120-	Education & Training Seminars	7,766	9,944	12,939	8,183
---	5125-	Insurance - Worker's Comp	23,952	18,180	22,032	18,531
---	5130-	Recruitment	1,740	1,740	3,448	1,220
---	5140-	Tuition Reimbursement	12,500	7,500	4,000	259
---	5145-	Uniforms	1,200	783	1,394	-
	TOTAL HUMAN RESOURCES EXPE	68,334	51,767	52,378	-	42,853
---	5311-	IT Server Equipment	265	265	265	-
---	5312-	IT Workstations	-	-	-	-
---	5313-	Presentational Equipment	-	-	-	-
---	5314-	Phone Equipment	350	-	-	-
---	5315-	IT Repair & Maint Parts	-	-	-	-
---	5316-	IT Website / Internet Equipment	-	-	-	-
---	5317-	IT Monitors & Printers	-	-	-	-
---	5320-	IT Network Expense	-	-	-	-
---	5330-	IT Software Expense	21,365	18,333	4,758	25,876
	TOTAL MIS EXPENSES	21,980	18,598	5,023	-	25,876
---	5410-	Advertising	-	-	122,496	241
---	5415-	Community Education Materials	-	-	-	-
---	5420-	Community Outreach	9,120	10,954	11,776	14,111
---	5425-	Internet / Intranet / Website	-	252	252	-



Beach Cities Health District

Adult Services Rollup

Budget 2009-10

	Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 5430- Dues & Memberships	3,805	3,107	1,863	3,952
--- 5435- Educational Materials	360	2,153	2,867	426
--- 5440- Mailing Services	-	-	-	2,636
--- 5445- Management of Volunteers	300	800	800	163
--- 5450- Meetings	1,774	2,570	2,598	726
--- 5455- Postage	3,380	10,981	14,825	10,696
--- 5460- Printing	4,040	19,201	18,983	4,653
--- 5465- Promotional Items/Materials	5,900	4,150	4,336	1,717
--- 5470- Subscriptions	280	1,135	4,185	652
--- 5499- Business Promotion Allocation	80,496	70,709	58,336	73,812
TOTAL COMMUNITY RELATIONS E	109,455	126,022	243,337	113,787

--- 5510- Building Maintenance & Repair	-	-	-	-
--- 5515- Equipment/Furniture < \$5,000	9,550	5,397	10,935	13,904
--- 5520- Equipment/ Lease	40,164	13,840	13,882	23,031
--- 5525- Equipment/General Maintenance & R	7,920	9,475	6,675	5,312
--- 5530- Landscape Maintenance	-	-	-	-
--- 5540- Electricity	-	-	-	-
--- 5542- Gas	-	-	-	-
--- 5544- Water	-	-	-	-
--- 5546- Waste Removal	-	-	-	-
--- 5548- Telephone	9,880	8,871	7,677	10,997
--- 5550- Plant Service	2,436	2,428	2,386	2,025
--- 5565- Janitorial Services	-	-	-	-
--- 5598- Internal BOE allocation	226,732	208,046	191,050	208,046
--- 5599- BOE allocation to tenants	-	-	-	-
TOTAL FACILITIES EXPENSES	296,682	248,057	232,805	263,315

--- 5710- Accounting Services	-	-	-	-
--- 5715- Banking Services	-	-	-	-
--- 5720- Election Expense	-	-	-	-
--- 5725- Laundry Services	80,496	36,668	34,426	62,045
--- 5730- Legal Services	-	-	-	-
--- 5740- Outside Services	3,600	9,261	13,411	1,667
--- 5744- Outside Service-Research	-	417	5,000	-
--- 5746- Outside Services - H&F	10,848	14,231	15,240	9,333
--- 5747- Outside Services - Property	-	-	-	-
--- 5748- Engineering/Maintenance Services	-	-	-	-
--- 5750- Research Services	-	-	-	-
--- 5755- Service Contracts	18,804	20,733	21,409	12,536
--- 5760- Taxes & Licensing	830	-	-	-
TOTAL PROFESSIONAL SERVICES	114,578	81,309	89,487	85,581

--- 5910- Prospect South Bay	-	-	-	-
--- 5920- Interest Expense	-	-	-	-
--- 5999- Indirect Admin Services	898,164	910,854	871,593	910,854
TOTAL OTHER	898,164	910,854	871,593	910,854

--- 5930- Grant Expense	131,268	131,268	390,979	131,268
--- 5935- Health Fund	538,620	658,564	484,683	658,564
--- 5940- Holiday Assistance	-	-	-	-
TOTAL FUNDS & GRANTS	669,888	789,832	875,662	789,832
TOTAL OPERATING EXPENSES	3,760,161	3,836,646	3,913,064	3,921,896
NET INCOME (LOSS) BEFORE CAPEX	(192)	1	(2)	(158,874)

--- 6010- Capital Expenditure - Fitness Equip	-	24,177	28,297	(6,667)
--- 6020- Capital Expenditure - MIS	-	-	-	-
--- 6030- Capital Expenditure - FF&E	-	-	-	-
--- 6040- Capital Expenditure - Parking	-	-	-	-
--- 6050- Capital Expenditure - Building	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	24,177	28,297	(6,667)

NET INCOME (LOSS)	(192)	(24,176)	(28,299)	(152,208)
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# BCHD FY2009 Budget



## Adult Services CHF



*Live Well. Health Matters.*

July 1, 2009

### **Center for Health & Fitness**

The Center for Health & Fitness is committed to providing innovative programs and services that enhance overall wellness in the Beach Cities community. Besides Redondo Beach, Manhattan Beach and Hermosa Beach, The CHF serves many of the surrounding territories such as Torrance, Lomita, Lawndale and Palos Verdes.

The Center ensures:

- Quality programs in a supportive environment
- Highly educated and caring staff
- Individual attention

The Center is a medically-based, health and fitness facility that targets the following segments of the population:

- Chronic Disease / Special Populations (all ages) - people with arthritis, cancer, diabetes, fibromyalgia, heart disease, hypertension, low back pain, multiple sclerosis, obesity, osteoporosis, parkinson's disease, pregnant women, stroke recovery, and visual impairment
- Rehab Patients (all ages) - cardiopulmonary rehab patients, physical therapy patients
- Older Adults - 50+ years
- Deconditioned (all ages) - first time exercisers, inconsistent exercisers
- Economically Disadvantaged

The Center for Health & Fitness is open to the general public and offers a wide variety of group exercise classes, cardiovascular and resistance training equipment, complimentary annual fitness assessment, three FREE personal training sessions, FitLinxx - a computerized fitness network, full-service locker rooms, and babysitting services.

The Center for Health & Fitness also has the following fee-based services available:

- Yoga
- Massage
- Private Meditation
- Personal Training
- Private / Semi-private Yoga
- Short-term Gym Passes
- Specialty Classes

### **Fitness Floor section**

The Fitness Floor section is where all the weight and cardio equipment gets used. This section is responsible for:

- Maintenance and upkeep of machinery
- Personal training staff

- Fitness evaluations
- Bloodwork
- Orientations
- Proper use of equipment
- Personalized exercise programming
- Fitness Classes such as Tai Chi and Feldenkreis®

### **Member Services section**

The Member Services department is responsible for most of the services that keep our members coming back. Specifically, the Member Services department watches over:

Membership

- Front Desk staff and operations
- Clubhouse staff and operations
- Member retention
- Marketing and Promotions
- Facility tours
- Source and Lead Tracking

### **Group Exercise**

This section is responsible for all classes offered with membership including:

- Equipment maintenance
- Instructor recruiting/training
- Schedule and design of class offerings
- Group Specialty class offerings such as Triathlon Clinic and Rep Reebok

### **Yoga and Pilates**

This section is responsible for all fee-based class registration including:

- Yoga class and private session registration
- Pilates class and private session registration
- Gyrotonics and Gyrokinesis classes and private session registration
- Massage Therapy
- Private Meditation
- Instructor recruitment
- Schedule and design of class offerings
- Processing payments and credits for fee-based class offerings

More than 25% of the membership of the Center for Health & Fitness are 65 years of age or older. The median age is 52. Due to the high number of members who are on a fixed income, only a small percentage of this group is willing to purchase services that they perceive as not necessary to their health and well-being. The majority of members do not purchase extra services such as personal training or massage even though we are well below market rate.

With the economic downturn, (i.e. dip into recession, real estate slowing and low interest rates), membership is likely to decline. In addition, surging fuel prices, production costs and other factors have increased costs which will need to be passed down to the end-user, thereby, increasing the need to raise our rates.



**Beach Cities Health District**  
**CHF - Gym/Pilates/Yoga/Classes/Wellness/Nutrition**  
**Budget 2009-10**

	Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
2-610-611-4020-00 Property Tax Revenue	-	-	-	-
TOTAL TAX REVENUE	-	-	-	-
2-610-611-4110-00 Lease Revenue	7,200	-	-	3,633
2-610-611-4120-00 Revenue - POC	-	-	-	-
2-610-611-4130-00 Revenue - Prospect South Bay	-	-	-	-
2-610-611-4140-00 Interest Revenue	-	-	-	-
2-610-611-4150-00 Limited Partnership Revenue	-	-	-	-
TOTAL INVESTMENT REVENUE	7,200	-	-	3,633
2-610-611-4210-00 Revenue - Classes / Group	382,721	435,259	483,140	437,031
2-610-611-4220-00 Membership Revenue	828,075	801,381	808,294	745,809
2-610-611-4230-00 Individual/Consult/Single-Day	205,179	225,784	107,192	199,720
2-610-611-4250-00 Childcare Revenue	8,600	12,445	13,959	6,367
2-610-611-4260-00 Food/Beverage Revenue	-	-	-	-
2-610-611-4270-00 Equipment Sales Revenue	-	-	-	-
2-610-611-4280-00 Equipment Rental Revenue	3,000	3,000	3,000	3,333
2-610-611-4290-00 Retail Revenue	15,540	19,519	20,390	13,691
TOTAL USER FEES REVENUE	1,443,115	1,497,388	1,435,975	1,405,951
2-610-611-4390-00 Misc Revenue (WorkWell)	2,400	-	-	-
2-610-611-4310-00 Memorial Donations Revenue	-	-	-	-
2-610-611-4320-00 Grants	-	-	-	-
2-610-611-4999-00 Transfers in (out)	701,136	473,048	571,424	473,048
TOTAL OTHER REVENUE	703,536	473,048	571,424	473,048
	<b>2,153,851</b>	<b>1,970,436</b>	<b>2,007,399</b>	<b>1,882,632</b>
2-610-611-5610-00 COGS - Cost of Goods Sold - non-foc	13,320	12,095	14,544	15,280
2-610-611-5620-00 Cafe Supplies - cost of good sold - foc	-	-	-	-
TOTAL COST OF GOODS SOLD	13,320	12,095	14,544	15,280
2-610-611-5010-00 Salaries - Reg FT-Ben	321,432	440,508	446,818	453,263
2-610-611-5015-00 Salaries - Reg PT - Ben	177,702	70,499	48,655	192,112
2-610-611-5018-00 Salaries - Reg PT - PERS-only	9,660	34,989	41,034	-
2-610-611-5020-00 Salaries - Reg PT - no Ben	61,002	68,886	48,520	-
2-610-611-5025-00 Salaries - Temporary PT - No Ben	-	-	-	-
2-610-611-5030-00 Salaries - Instructors - no Ben	300,836	272,034	280,701	287,813
2-610-611-5035-00 Cafeteria Plan Contribution	68,960	65,520	66,000	67,689
2-610-611-5040-00 Payroll Taxes	58,768	59,872	66,224	72,844
2-610-611-5050-00 LTD Insurance Premiums	2,544	2,364	2,220	2,036
2-610-611-5055-00 Pension Benefits	40,848	45,258	46,128	37,599
2-610-611-5060-00 Unemployment Benefits	-	-	-	-
2-610-611-5065-00 Employee Incentive Bonus	24,000	11,474	9,360	13,985
2-610-611-5070-00 Employee Service Awards Expense	-	-	-	-
2-610-611-5057-00 Vacation/Sick Leave	-	-	-	4,183
TOTAL PAYROLL	1,065,752	1,071,404	1,055,660	1,131,524
payroll % of user fee revenue	74%	72%	74%	80%
2-610-611-5210-00 Consumables (food used as supplies	460	1,902	1,370	667
2-610-611-5215-00 Insurance - General	-	-	-	-
2-610-611-5220-00 Employee Travel/Parking	1,850	778	469	2,707
2-610-611-5222-00 Member Retention	1,000	-	-	-
2-610-611-5225-00 Office Supplies	3,000	4,427	4,695	2,967
2-610-611-5227-00 Gym/Locker room Supplies	8,040	8,486	7,107	7,484
2-610-611-5228-00 Program Supplies	6,500	3,706	2,469	2,173
2-610-611-5229-00 Janitorial supplies	-	-	-	-
2-610-611-5230-00 Other Supplies	-	90	90	-
TOTAL GEN & ADMIN EXPENSES	20,850	19,389	16,200	15,998
2-610-611-5110-00 Employee Retention & Recognition	-	-	-	63
2-610-611-5111-00 Employee Wellness	6,428	-	-	-
2-610-611-5112-00 Employee Assistance	-	-	-	-
2-610-611-5115-00 ADP Payroll Processing Fees	13,836	12,696	8,098	13,701
2-610-611-5120-00 Education & Training Seminars	1,650	3,753	8,783	4,060
2-610-611-5125-00 Insurance - Worker's Comp	19,380	14,712	17,748	16,233
2-610-611-5130-00 Recruitment	1,740	1,740	2,948	1,220
2-610-611-5140-00 Tuition Reimbursement	4,000	2,000	4,000	-
2-610-611-5145-00 Uniforms	1,200	783	1,394	-
TOTAL HUMAN RESOURCES EXPE	48,234	35,684	42,971	35,277
2-610-611-5311-00 IT Server Equipment	265	265	265	-
2-610-611-5312-00 IT Workstations	-	-	-	-
2-610-611-5313-00 Presentational Equipment	-	-	-	-
2-610-611-5314-00 Phone Equipment	-	-	-	-
2-610-611-5315-00 IT Repair & Maint Parts	-	-	-	-
2-610-611-5316-00 IT Website / Internet Equipment	-	-	-	-
2-610-611-5317-00 IT Monitors & Printers	-	-	-	-
2-610-611-5320-00 IT Network Expense	-	-	-	-
2-610-611-5330-00 IT Software Expense	6,861	8,729	4,758	14,269
TOTAL MIS EXPENSES	7,126	6,994	5,023	14,269
2-610-611-5410-00 Advertising	-	-	96,695	-
2-610-611-5415-00 Community Education Materials	-	-	-	-
2-610-611-5420-00 Community Outreach	9,000	9,784	10,596	13,251
2-610-611-5425-00 Internet / Intranet / Website	-	-	-	-

**Beach Cities Health District**

**CHF - Gym/Pilates/Yoga/Classes/Wellness/Nutrition**

**Budget 2009-10**

	Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
2-610-611-5430-00 Dues & Memberships	1,230	1,063	749	1,052
2-610-611-5435-00 Educational Materials	-	225	287	-
2-610-611-5440-00 Mailing Services	-	-	-	2,636
2-610-611-5445-00 Management of Volunteers	-	-	-	-
2-610-611-5450-00 Meetings	200	200	200	59
2-610-611-5455-00 Postage	-	7,790	11,889	9,588
2-610-611-5460-00 Printing	-	7,209	7,405	4,112
2-610-611-5465-00 Promotional Items/Materials	3,000	2,650	1,836	1,717
2-610-611-5470-00 Subscriptions	180	135	135	105
2-610-611-5499-00 Business Promotion Allocation	80,496	68,061	56,076	71,160
<b>TOTAL COMMUNITY RELATIONS E</b>	<b>94,106</b>	<b>97,117</b>	<b>185,869</b>	<b>103,680</b>

2-610-611-5510-00 Building Maintenance & Repair	-	-	-	-
2-610-611-5515-00 Equipment/Furniture < \$5,000	8,150	5,297	9,335	13,904
2-610-611-5520-00 Equipment/ Lease	40,164	3,880	4,182	14,039
2-610-611-5525-00 Equipment/General Maintenance & R	7,920	9,475	6,875	5,312
2-610-611-5530-00 Landscape Maintenance	-	-	-	-
2-610-611-5540-00 Electricity	-	-	-	-
2-610-611-5542-00 Gas	-	-	-	-
2-610-611-5544-00 Water	-	-	-	-
2-610-611-5546-00 Waste Removal	-	-	-	-
2-610-611-5548-00 Telephone	6,000	5,667	5,549	5,612
2-610-611-5550-00 Plant Service	2,436	2,428	2,386	2,025
2-610-611-5565-00 Janitorial Services	-	-	-	-
2-610-611-5598-00 Internal BOE allocation	215,650	183,491	165,614	183,491
2-610-611-5599-00 BOE allocation to tenants	-	-	-	-
<b>TOTAL FACILITIES EXPENSES</b>	<b>280,320</b>	<b>210,238</b>	<b>193,940</b>	<b>224,383</b>

2-610-611-5710-00 Accounting Services	-	-	-	-
2-610-611-5715-00 Banking Services	-	-	-	-
2-610-611-5720-00 Election Expense	-	-	-	-
2-610-611-5725-00 Laundry Services	80,496	36,404	34,162	62,045
2-610-611-5730-00 Legal Services	-	-	-	-
2-610-611-5740-00 Outside Services	-	-	-	-
2-610-611-5744-00 Outside Service-Research	-	-	-	-
2-610-611-5746-00 Outside Services - H&F	10,848	14,231	15,240	9,333
2-610-611-5747-00 Outside Services - Property	-	-	-	-
2-610-611-5748-00 Engineering/Maintenance Services	-	-	-	-
2-610-611-5750-00 Research Services	-	-	-	-
2-610-611-5755-00 Service Contracts	18,318	18,318	18,967	12,016
2-610-611-5760-00 Taxes & Licensing	-	-	-	-
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>109,662</b>	<b>68,953</b>	<b>68,370</b>	<b>83,395</b>

2-610-611-5910-00 Prospect South Bay	-	-	-	-
2-610-611-5920-00 Interest Expense	-	-	-	-
2-610-611-5999-00 Indirect Admin Services	514,476	448,561	424,823	448,561
<b>TOTAL OTHER</b>	<b>514,476</b>	<b>448,561</b>	<b>424,823</b>	<b>448,561</b>

2-610-611-5930-00 Grant Expense	-	-	-	-
2-610-611-5935-00 Health Fund	-	-	-	-
2-610-611-5940-00 Holiday Assistance	-	-	-	-
<b>TOTAL FUNDS &amp; GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>TOTAL OPERATING EXPENSES</b>	<b>2,153,846</b>	<b>1,970,436</b>	<b>2,007,400</b>	<b>2,072,367</b>
<b>NET INCOME (LOSS) BEFORE CAPEX</b>	<b>5</b>	<b>1</b>	<b>(1)</b>	<b>(189,735)</b>

2-610-611-6010-00 Capital Expenditure - Fitness Equip	-	24,177	28,297	(6,667)
2-610-611-6020-00 Capital Expenditure - MIS	-	-	-	-
2-610-611-6030-00 Capital Expenditure - FF&E	-	-	-	-
2-610-611-6040-00 Capital Expenditure - Parking	-	-	-	-
2-610-611-6050-00 Capital Expenditure - Building	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>24,177</b>	<b>28,297</b>	<b>(6,667)</b>

<b>NET INCOME (LOSS)</b>	<b>5</b>	<b>(24,176)</b>	<b>(28,298)</b>	<b>(183,069)</b>
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# BCHD FY2009 Budget



## Older Adult Services



*Live Well. Health Matters.*



Date: July 1, 2009

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## **Older Adult Services Department**

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The Beach Cities Health District's Senior Services Program serves residents of Hermosa Beach, Manhattan Beach and Redondo Beach. Professional staff provide the following services designed to improve the quality of life and maintain independence for older and disabled residents in the three Beach Cities:

### **Care Management**

- Confidential in-home assessment and ongoing contact to help define needs
- Care plans to achieve goals
- Linkages to health and community services and advocacy
- Access to District's Senior and Disabled Health Fund (for qualified residents)

**Peer Counseling Program:** Participants matched with highly skilled volunteers who provide confidential support and encouragement

**Friend to Friend Program:** Weekly visits from trained volunteers who offer companionship and opportunities to expand support systems

**Errand Volunteers:** Assistance with shopping and errands

**Support Groups:** Weekly support meetings; opportunity to share feelings with others in a safe, caring atmosphere; special groups for men only, women only, and caregivers

### **Workshops and Seminars**

- Educational workshops on a variety of aging-related topics
- Health and wellness seminars
- Professional education

**Beach Cities Health District  
Senior Services Rollup  
Budget 2009-10**

		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 4020-	Property Tax Revenue	-	-	-	-
	TOTAL TAX REVENUE	-	-	-	-
---	4110-	-	-	-	-
	Lease Revenue	-	-	-	-
---	4120-	-	-	-	-
	Revenue - POC	-	-	-	-
---	4130-	-	-	-	-
	Revenue - Prospect South Bay	-	-	-	-
---	4140-	-	-	-	-
	Interest Revenue	-	-	-	-
---	4150-	-	-	-	-
	Limited Partnership Revenue	-	-	-	-
	TOTAL INVESTMENT REVENUE	-	-	-	-
---	4210	444	1,860	1,500	450
	Revenue - Classes / Group	-	-	-	-
---	4220	-	-	-	-
	Membership Revenue	-	-	-	-
---	4230	-	-	-	-
	Individual/Consult/Single-Day	-	-	-	-
---	4250	-	-	-	-
	Childcare Revenue	-	-	-	-
---	4260	-	-	-	-
	Food/Beverage Revenue	-	-	-	-
---	4270	-	-	-	-
	Equipment Sales Revenue	-	-	-	-
---	4280	-	-	-	-
	Equipment Rental Revenue	-	-	-	-
---	4290	-	-	-	-
	Retail Revenue	-	-	-	-
	TOTAL USER FEES REVENUE	444	1,860	1,500	450
---	4390-	-	-	-	-
	Revenue (discontinue unless misc)	-	-	-	-
---	4310-	9,620	9,395	9,620	9,610
	Memorial Donations Revenue	-	-	-	-
---	4320-	53,265	53,265	53,265	53,265
	Grants	-	-	-	-
---	4999-	1,238,172	1,234,490	1,120,957	1,234,490
	Transfers in (out)	-	-	-	-
	TOTAL OTHER REVENUE	1,301,057	1,297,150	1,183,842	1,297,365
		1,301,501	1,299,010	1,185,342	1,297,815
---	5610-	2,000	2,000	2,000	1,480
	COGS - Cost of Goods Sold - non-foc	-	-	-	-
---	5620-	-	-	-	-
	Cafe Supplies - cost of good sold - foc	-	-	-	-
	TOTAL COST OF GOODS SOLD	2,000	2,000	2,000	1,480
---	5010-	460,992	489,636	467,792	471,405
	Salaries - Reg FT-Ben	-	-	-	-
---	5015-	20,070	19,446	18,828	19,159
	Salaries - Reg PT - Ben	-	-	-	-
---	5018-	5,598	-	-	-
	Salaries - Reg PT - PERS-only	-	-	-	-
---	5020-	31,512	-	-	-
	Salaries - Reg PT - no Ben	-	-	-	-
---	5025-	-	-	-	-
	Salaries - Temporary PT - No Ben	-	-	-	-
---	5030-	-	-	-	-
	Salaries - Instructors - no Ben	-	-	-	-
---	5035-	73,740	64,410	69,078	71,797
	Cafeteria Plan Contribution	-	-	-	-
---	5040-	34,980	34,362	37,230	34,896
	Payroll Taxes	-	-	-	-
---	5050-	3,084	2,340	2,196	2,467
	LTD Insurance Premiums	-	-	-	-
---	5055-	39,072	42,192	41,842	41,973
	Pension Benefits	-	-	-	-
---	5060-	-	-	-	-
	Unemployment Benefits	-	-	-	-
---	5065-	-	-	-	-
	Employee Incentive Bonus	-	-	-	-
---	5070-	-	-	-	-
	Employee Service Awards Expense	-	-	-	-
---	5057-	-	-	-	-
	Vacation/Sick Leave	-	-	-	-
	TOTAL PAYROLL	669,048	652,386	636,966	641,697
---	5210-	10,600	10,400	8,700	10,300
	Consumables (food used as supplies)	-	-	-	-
---	5215-	1,200	1,200	-	1,200
	Insurance - General	-	-	-	-
---	5220-	6,350	4,250	4,050	5,000
	Employee Travel/Parking	-	-	-	-
---	5222-	-	-	-	-
	Client transportation	-	-	-	-
---	5225-	2,840	2,760	2,540	2,410
	Office Supplies	-	-	-	-
---	5227-	-	-	-	-
	Gym/Locker room Supplies	-	-	-	-
---	5228-	250	480	480	250
	Program Supplies	-	-	-	-
---	5229-	-	-	-	-
	Janitorial supplies	-	-	-	-
---	5230-	-	-	-	-
	Other Supplies	-	-	-	-
	TOTAL GEN & ADMIN EXPENSES	21,240	19,090	15,770	19,160
---	5110-	-	-	-	-
	Employee Retention & Recognition	-	-	-	-
---	5111-	-	-	-	-
	Employee Wellness	-	-	-	-
---	5112-	-	-	-	-
	Employee Assistance	-	-	-	-
---	5115-	1,080	1,176	982	1,067
	ADP Payroll Processing Fees	-	-	-	-
---	5120-	3,300	8,720	6,220	3,080
	Education & Training Seminars	-	-	-	-
---	5125-	8,004	6,078	4,812	5,523
	Insurance - Worker's Comp	-	-	-	-
---	5130-	5,500	5,500	11,947	4,100
	Recruitment	-	-	-	-
---	5140-	-	4,000	4,000	4,000
	Tuition Reimbursement	-	-	-	-
---	5145-	1,000	1,000	1,000	1,000
	Uniforms	-	-	-	-
	TOTAL HUMAN RESOURCES EXPE	18,884	26,474	28,961	18,769
---	5311-	-	-	-	-
	IT Server Equipment	-	-	-	-
---	5312-	-	-	-	-
	IT Workstations	-	-	-	-
---	5313-	-	-	-	-
	Presentational Equipment	-	-	-	-
---	5314-	-	-	-	-
	Phone Equipment	-	-	-	-
---	5315-	-	-	-	-
	IT Repair & Maint Parts	-	-	-	-
---	5316-	-	-	-	-
	IT Website / Internet Equipment	-	-	-	-
---	5317-	-	-	-	-
	IT Monitors & Printers	-	-	-	-
---	5320-	-	-	-	-
	IT Network Expense	-	-	-	-
---	5330-	14,019	13,935	14,935	13,935
	IT Software Expense	-	-	-	-
	TOTAL MIS EXPENSES	14,019	13,935	14,935	13,935
---	5410-	-	-	-	750
	Advertising	-	-	-	-
---	5415-	-	-	-	-
	Community Education Materials	-	-	-	-
---	5420-	400	750	1,550	400
	Community Outreach	-	-	-	-
---	5425-	2,200	2,700	-	2,200
	Internet / Intranet / Website	-	-	-	-

**Beach Cities Health District  
Senior Services Rollup  
Budget 2009-10**

		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
---	5430- Dues & Memberships	885	1,010	700	1,035
---	5435- Educational Materials	250	750	600	250
---	5440- Mailing Services	-	-	-	-
---	5445- Management of Volunteers	9,350	9,404	10,000	9,277
---	5450- Meetings	-	-	-	-
---	5455- Postage	2,120	2,120	1,650	2,120
---	5460- Printing	2,625	3,150	1,400	4,292
---	5465- Promotional Items/Materials	3,000	5,000	2,500	4,600
---	5470- Subscriptions	80	160	180	40
---	5499- Business Promotion Allocation	-	-	-	-
	<b>TOTAL COMMUNITY RELATIONS E</b>	<b>20,910</b>	<b>25,044</b>	<b>18,580</b>	<b>24,964</b>
---	5510- Building Maintenance & Repair	-	-	-	-
---	5515- Equipment/Furniture < \$5,000	3,800	800	800	1,104
---	5520- Equipment/ Lease	-	-	-	-
---	5525- Equipment/General Maintenance & R	-	-	-	-
---	5530- Landscape Maintenance	-	-	-	-
---	5540- Electricity	-	-	-	-
---	5542- Gas	-	-	-	-
---	5544- Water	-	-	-	-
---	5546- Waste Removal	-	-	-	-
---	5548- Telephone	3,385	3,047	2,336	3,047
---	5550- Plant Service	-	-	-	-
---	5565- Janitorial Services	-	-	-	-
---	5598- Internal BOE allocation	50,581	49,667	40,763	49,667
---	5599- BOE allocation to tenants	-	-	-	-
	<b>TOTAL FACILITIES EXPENSES</b>	<b>57,766</b>	<b>53,514</b>	<b>43,899</b>	<b>53,818</b>
---	5710- Accounting Services	-	-	-	-
---	5715- Banking Services	-	-	-	-
---	5720- Election Expense	-	-	-	-
---	5725- Laundry Services	-	-	-	-
---	5730- Legal Services	-	-	-	-
---	5740- Outside Services	6,120	9,200	9,300	6,646
---	5744- Outside Service-Research	-	-	-	-
---	5746- Outside Services - H&F	-	-	-	-
---	5747- Outside Services - Property	-	-	-	-
---	5748- Engineering/Maintenance Services	-	-	-	-
---	5750- Research Services	-	-	-	-
---	5755- Service Contracts	1,200	1,200	1,400	1,200
---	5760- Taxes & Licensing	-	-	-	-
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>7,320</b>	<b>10,400</b>	<b>10,700</b>	<b>7,846</b>
---	5910- Prospect South Bay	-	-	-	-
---	5920- Interest Expense	-	-	-	-
---	5999- Indirect Admin Services	185,928	205,274	169,509	205,274
	<b>TOTAL OTHER</b>	<b>185,928</b>	<b>205,274</b>	<b>169,509</b>	<b>205,274</b>
---	5930- Grant Expense	100,889	100,393	53,523	100,889
---	5935- Health Fund	195,000	182,000	182,000	204,000
---	5940- Holiday Assistance	8,500	8,500	8,500	7,655
	<b>TOTAL FUNDS &amp; GRANTS</b>	<b>304,389</b>	<b>290,893</b>	<b>244,023</b>	<b>312,544</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,301,504</b>	<b>1,299,010</b>	<b>1,185,342</b>	<b>1,299,487</b>
	<b>NET INCOME (LOSS) BEFORE CAPEX</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1,672)</b>
---	6010- Capital Expenditure - Fitness Equip	-	-	-	-
---	6020- Capital Expenditure - MIS	-	-	-	-
---	6030- Capital Expenditure - FF&E	-	-	-	-
---	6040- Capital Expenditure - Parking	-	-	-	-
---	6050- Capital Expenditure - Building	-	-	-	-
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>NET INCOME (LOSS)</b>	<b>(3)</b>	<b>(0)</b>	<b>(0)</b>	<b>(1,672)</b>



# BCHD FY2009 Budget

## Administrative Departments



*Live Well. Health Matters.*

July 1, 2009

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## **Administrative Departments**

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Administration is comprised of the following component areas:

**Executive.** The CEO and administrative staff provide leadership and guidance to help departments and staff to maintain BCHD's mission, vision and goals. Centralized admin services supports all district staff.

**Human Resources.** Human Resources provides services that promote a work environment characterized by fair treatment, open communication, personal accountability, trust and mutual respect. Human Resources also maintains benefits and compensation, employee relations, performance management, recruiting and hiring, regulatory compliance, training programs and work culture.

**Finance.** This department ensures funding for BCHD programs in addition to managing properties and maintaining information technology equipment. The Finance is provides Financial, Information Services and Property Management support services.

- **Financial Services** provides general ledger, accounts payable and receivable, payroll, financial reporting, treasury and leads the annual budget process. The department protects BCHD through audit and maintaining accounting controls. Finance also provides monthly management budgetary variance reports to all departments and monthly treasury and financial results reports to the CEO and elected Board of Directors.
- **Information Services** maintains BCHD's hardware, software and the network, configures and troubleshoots problems with computers, printers and telephones and provides long-term strategic planning.
- **Property Management** ensures Beach Cities Health District and its owned properties maintain standards for safety and comfort. The department heads the Safety Committee to keep buildings and their occupants prepared in event of emergency and handles property and risk management.

**Communications and Marketing.** Communications and Marketing provides all aspects of marketing and communications to District staff and board members. The department ensures that Beach Cities Health District's programs and services are represented in a manner that conveys our preventive health mission to the community we serve. The department handles media relations, graphic design, copywriting, copyediting, marketing communications, promotions, advertising, branding, creative content for internal and external Web sites, crisis communications, audiovisual production of board meeting videos, and publishing of the District's quarterly magazine, Live Well. Communications and Marketing oversees the district's community relations involvement in local business and service organizations and through participation in community events and fairs.

**Beach Cities Health District  
Admin Services Rollup  
Budget 2009-10**

		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
--- 4020-	Property Tax Revenue	2,484,000	2,319,600	2,242,800	2,412,191
	<b>TOTAL TAX REVENUE</b>	<b>2,484,000</b>	<b>2,319,600</b>	<b>2,242,800</b>	<b>2,412,191</b>
---	4110- Lease Revenue	2,185,517	2,091,752	2,065,767	2,092,904
---	4120- Revenue - POC	-	-	-	-
---	4130- Revenue - Prospect South Bay	-	-	-	-
---	4140- Interest Revenue	2,148,779	2,246,469	2,219,214	2,224,704
---	4150- Limited Partnership Revenue	1,218,333	1,617,807	1,179,426	1,213,631
	<b>TOTAL INVESTMENT REVENUE</b>	<b>5,552,629</b>	<b>5,956,027</b>	<b>5,464,407</b>	<b>5,531,239</b>
---	4210 Revenue - Classes / Group	-	-	-	-
---	4220 Membership Revenue	-	-	-	-
---	4230 Individual/Consult/Single-Day	-	-	-	-
---	4250 Childcare Revenue	-	-	-	-
---	4260 Food/Beverage Revenue	-	184,498	183,093	119,551
---	4270 Equipment Sales Revenue	-	-	-	-
---	4280 Equipment Rental Revenue	-	-	-	-
---	4290 Retail Revenue	-	-	-	-
	<b>TOTAL USER FEES REVENUE</b>	<b>-</b>	<b>184,498</b>	<b>183,093</b>	<b>119,551</b>
---	4390- Revenue (discontinue unless misc)	-	-	-	4,133
---	4310- Memorial Donations Revenue	-	-	-	-
---	4320- Grants	-	-	-	-
---	4999- Transfers in (out)	(5,731,968)	(5,748,268)	(5,675,737)	(5,748,268)
	<b>TOTAL OTHER REVENUE</b>	<b>(5,731,968)</b>	<b>(5,748,268)</b>	<b>(5,675,737)</b>	<b>(5,744,135)</b>
		<b>2,304,661</b>	<b>2,711,857</b>	<b>2,214,563</b>	<b>2,318,846</b>
---	5610- COGS - Cost of Goods Sold - non-foc	-	23,995	37,973	19,380
---	5620- Cafe Supplies - cost of good sold - foc	-	101,474	73,713	71,993
	<b>TOTAL COST OF GOODS SOLD</b>	<b>-</b>	<b>125,469</b>	<b>111,686</b>	<b>91,373</b>
---	5010- Salaries - Reg FT-Ben	1,133,544	1,222,430	1,306,854	1,191,339
---	5015- Salaries - Reg PT - Ben	-	-	-	9,099
---	5018- Salaries - Reg PT - PERS-only	10,620	33,762	12,696	7,172
---	5020- Salaries - Reg PT - no Ben	-	5,928	-	11,501
---	5025- Salaries - Temporary PT - No Ben	-	-	-	-
---	5030- Salaries - Instructors - no Ben	-	-	-	4,323
---	5035- Cafeteria Plan Contribution	128,220	125,856	128,382	119,081
---	5040- Payroll Taxes	77,226	82,911	100,941	82,808
---	5050- LTD Insurance Premiums	6,144	5,568	4,264	5,314
---	5055- Pension Benefits	91,852	136,157	134,273	140,133
---	5060- Unemployment Benefits	40,000	25,000	19,902	36,552
---	5065- Employee Incentive Bonus	-	-	-	97,590
---	5070- Employee Service Awards Expense	500	1,008	600	-
---	5057- Vacation/Sick Leave	-	-	-	2,214
	<b>TOTAL PAYROLL</b>	<b>1,488,106</b>	<b>1,638,620</b>	<b>1,707,932</b>	<b>1,707,127</b>
---	5210- Consumables (food used as supplies	-	4,200	4,200	-
---	5215- Insurance - General	147,422	128,843	156,463	101,580
---	5220- Employee Travel/Parking	10,100	13,600	11,145	8,991
---	5222- Client transportation	-	-	-	-
---	5225- Office Supplies	10,200	14,800	15,440	8,946
---	5227- Gym/Locker room Supplies	-	-	-	-
---	5228- Program Supplies	-	-	-	-
---	5229- Janitorial supplies	6,360	3,600	-	10,733
---	5230- Other Supplies	890	2,880	2,180	392
	<b>TOTAL GEN &amp; ADMIN EXPENSES</b>	<b>174,972</b>	<b>167,923</b>	<b>191,428</b>	<b>131,642</b>
---	5110- Employee Retention & Recognition	6,600	7,200	7,200	10,665
---	5111- Employee Wellness	-	6,428	-	6,361
---	5112- Employee Assistance	3,264	2,700	-	2,820
---	5115- ADP Payroll Processing Fees	3,912	3,972	1,547	4,192
---	5120- Education & Training Seminars	46,874	22,404	35,380	31,502
---	5125- Insurance - Worker's Comp	12,576	12,060	11,568	7,873
---	5130- Recruitment	660	660	2,660	1,165
---	5140- Tuition Reimbursement	7,225	8,600	10,600	-
---	5145- Uniforms	300	600	660	917
	<b>TOTAL HUMAN RESOURCES EXPE</b>	<b>81,411</b>	<b>64,624</b>	<b>69,615</b>	<b>65,297</b>
---	5311- IT Server Equipment	1,000	9,500	6,300	595
---	5312- IT Workstations	12,750	18,000	14,100	18,000
---	5313- Presentational Equipment	1,500	-	2,000	-
---	5314- Phone Equipment	500	500	2,000	-
---	5315- IT Repair & Maint Parts	2,000	2,500	3,800	629
---	5316- IT Website / Internet Equipment	2,000	-	2,000	2,946
---	5317- IT Monitors & Printers	3,000	3,600	3,300	1,955
---	5320- IT Network Expense	2,200	2,200	2,600	2,133
---	5330- IT Software Expense	12,756	22,536	5,364	20,857
	<b>TOTAL MIS EXPENSES</b>	<b>37,706</b>	<b>58,836</b>	<b>41,464</b>	<b>47,118</b>
---	5410- Advertising	16,000	149,750	29,233	92,004
---	5415- Community Education Materials	-	-	-	2,717
---	5420- Community Outreach	19,996	22,000	11,200	11,136
---	5425- Internet / Intranet / Website	31,000	1,500	2,700	1,581



**Beach Cities Health District**

**Admin Services Rollup**

**Budget 2009-10**

		Budget FY10	Budget FY09	Budget FY08	Proj'd FY09
---	5430- Dues & Memberships	11,890	13,086	13,105	14,432
---	5435- Educational Materials	3,025	10,627	6,247	96
---	5440- Mailing Services	7,800	2,004	2,004	3,101
---	5445- Management of Volunteers	100	100	100	100
---	5450- Meetings	5,600	5,400	6,000	6,440
---	5455- Postage	99,410	50,770	49,190	57,639
---	5460- Printing	103,000	138,900	123,700	138,299
---	5465- Promotional Items/Materials	1,020	1,008	1,006	725
---	5470- Subscriptions	909	2,029	625	877
---	5499- Business Promotion Allocation	(165,300)	(129,480)	(100,600)	(131,186)
	<b>TOTAL COMMUNITY RELATIONS E</b>	<b>134,450</b>	<b>267,694</b>	<b>144,512</b>	<b>197,961</b>
---	5510- Building Maintenance & Repair	83,600	81,200	76,972	110,717
---	5515- Equipment/Furniture < \$5,000	4,000	7,350	6,435	5,140
---	5520- Equipment/ Lease	-	-	-	62,208
---	5525- Equipment/General Maintenance & R	9,600	5,420	4,200	10,903
---	5530- Landscape Maintenance	50,180	52,400	50,000	44,973
---	5540- Electricity	367,940	216,770	152,653	343,047
---	5542- Gas	202,210	187,684	152,535	190,000
---	5544- Water	65,000	65,000	64,000	61,895
---	5546- Waste Removal	14,400	14,400	18,000	10,761
---	5548- Telephone	18,844	18,500	12,420	14,749
---	5550- Plant Service	6,000	7,080	7,077	6,412
---	5565- Janitorial Services	132,900	136,500	128,487	136,481
---	5598- Internal BOE allocation	(286,910)	(263,933)	(236,564)	(263,933)
---	5599- BOE allocation to tenants	(502,765)	(384,488)	(543,645)	(471,488)
	<b>TOTAL FACILITIES EXPENSES</b>	<b>164,999</b>	<b>143,883</b>	<b>(107,431)</b>	<b>261,865</b>
---	5710- Accounting Services	23,000	20,275	19,290	18,290
---	5715- Banking Services	73,200	68,300	64,800	72,950
---	5720- Election Expense	48,000	160,000	-	96,545
---	5725- Laundry Services	-	1,440	994	1,400
---	5730- Legal Services	110,000	114,867	97,300	154,354
---	5740- Outside Services	222,000	266,308	199,622	258,693
---	5744- Outside Service-Research	-	10,000	40,000	-
---	5746- Outside Services - H&F	-	-	-	-
---	5747- Outside Services - Property	-	-	-	26,480
---	5748- Engineering/Maintenance Services	-	-	24,000	62,741
---	5750- Research Services	450	600	9,956	-
---	5755- Service Contracts	127,410	91,052	83,427	76,387
---	5760- Taxes & Licensing	5,087	6,900	6,778	4,611
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>609,147</b>	<b>739,742</b>	<b>546,167</b>	<b>772,451</b>
---	5910- Prospect South Bay	52,800	54,000	48,000	49,704
---	5920- Interest Expense	500,993	517,656	547,276	517,656
---	5999- Indirect Admin Services	(1,898,976)	(1,979,543)	(1,809,235)	(1,979,543)
	<b>TOTAL OTHER</b>	<b>(1,345,183)</b>	<b>(1,407,887)</b>	<b>(1,213,959)</b>	<b>(1,412,183)</b>
---	5930- Grant Expense	20,000	25,000	-	22,000
---	5935- Health Fund	-	-	-	-
---	5940- Holiday Assistance	-	-	-	-
	<b>TOTAL FUNDS &amp; GRANTS</b>	<b>20,000</b>	<b>25,000</b>	<b>-</b>	<b>22,000</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>1,365,608</b>	<b>1,823,904</b>	<b>1,491,414</b>	<b>1,884,650</b>
	<b>NET INCOME (LOSS) BEFORE CAPEX</b>	<b>939,052</b>	<b>887,953</b>	<b>723,149</b>	<b>434,196</b>
---	6010- Capital Expenditure - Fitness Equip	-	-	-	-
---	6020- Capital Expenditure - MIS	25,000	7,500	75,227	-
---	6030- Capital Expenditure - FF&E	-	-	-	-
---	6040- Capital Expenditure - Parking	-	57,000	12,000	-
---	6050- Capital Expenditure - Building	457,700	311,100	170,800	738,516
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>482,700</b>	<b>375,600</b>	<b>258,027</b>	<b>738,516</b>
	<b>NET INCOME (LOSS)</b>	<b>456,352</b>	<b>512,353</b>	<b>465,122</b>	<b>(304,320)</b>

# BCHD FY2009 Budget

## Budget Timeline And Accounting Basis



*Live Well. Health Matters.*

## Budget Timeline

December. The budget process begins each year when Finance reviews the prior year's timeline, guidelines, and spreadsheets and requests Department feedback on the prior year process. Department Directors provide insight on how the Finance Department can better serve their areas in the upcoming year. Finance schedules in-service training and Q&A sessions.

January. The current year's mid-year financials are completed for the six months of activity ending December. This is a half-way mark that provides a simple and convenient comparison, multiplying current actual activity by two gives a rudimentary starting point.

February. Budget instructions and revised spreadsheets are released. Capital project requests are due in February, followed by initial revenue projections. Once initial expense projections are submitted from Directors, the initial consolidation can be assembled.

March. Each Department's budget reviewed with the Finance Director in early March. The CEO is given a first-look of the consolidation in Mid-march and a period of review and adjustments follows from then until April.

April. Grant forecast commitment to Community Health Committee. Successive iterations of review and corrections continue seeking to balance the budget and maximize services allocating all available resources.

May. Finance Committee, comprised of two board members, appointed community members, the Finance Director and the Treasurer of one of the three Beach Cities, reviews prior to recommendation to the Board of Directors. The District Board of Directors is presented the budget for the May Board meeting.

Following completion of their review, adjustment and approval by resolution, the approved budget is sent to staff for implementation.

## Accounting Basis

BCHD's budget and financial reporting use the modified accrual basis of accounting, focusing on current financial resources measurement. Revenues are recognized as soon as they are both measurable and collectible within the current fiscal year. Expenditures are generally recorded when the liability is incurred.



# BCHD FY2009 Budget

## Description of Funds



*Live Well. Health Matters.*

## 2009-10 BUDGET DESCRIPTION OF FUNDS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Beach Cities Health District, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**General Fund.** All activities are reported in the General Fund except for those segregated in the Special Revenue Fund. This fund includes governmental activities such as Community Services, Community-Based Services, Property Management, Health & Fitness and District Administrative Departments.

**Special Revenue Fund.** Beach Cities Health District's special revenue fund segregates activity related to Prospect One Corporation, established to construct and operate medical office building space on the main campus of the District. Activity in the current fiscal year was comprised solely of interest income.

# BCHD FY2009 Budget

## Fund Summary



*Live Well. Health Matters.*



Beach Cities Health District  
Budget 2009-10  
Fund Summary  
All Funds

	Budget FY08	Budget FY09	Proj'd FY09	Budget FY10	Increase (Decrease)
Tax Revenue	2,242,800	2,319,600	2,412,191	2,484,000	71,809
Lease Revenue	2,065,767	2,091,752	2,096,537	2,192,717	96,180
Interest Revenue	2,219,214	2,246,469	2,224,704	2,148,779	(75,925)
Partnership Revenue	1,179,426	1,617,807	1,213,631	1,218,333	4,702
User Fee Revenue	2,760,727	2,910,149	2,611,551	2,651,777	40,226
Other Revenue	119,982	119,160	107,288	81,988	(25,300)
<b>TOTAL REVENUES</b>	<b>10,587,916</b>	<b>11,304,937</b>	<b>10,665,902</b>	<b>10,777,593</b>	<b>111,691</b>
<b>OPERATING EXPENSES</b>					
Cost of Goods Sold	281,613	286,856	251,713	137,406	(114,307)
Payroll & Benefits	5,073,958	5,065,911	5,196,481	4,919,748	(276,733)
General & Administrative	375,384	400,714	361,701	378,984	17,283
Human Resources	202,649	185,110	162,639	215,816	53,177
Info Systems	63,126	95,569	96,287	86,081	(10,206)
Community Relations	504,393	527,098	432,256	384,579	(47,677)
Facilities	279,214	539,800	692,534	625,684	(66,850)
Professional Services	723,611	942,565	968,333	846,377	(121,956)
Interest & Other	595,298	571,655	567,359	553,781	(13,578)
Funds & Grants	1,765,521	1,801,706	1,820,357	1,690,258	(130,099)
<b>TOTAL OPERATING EXPENSES</b>	<b>9,864,767</b>	<b>10,416,984</b>	<b>10,549,660</b>	<b>9,838,714</b>	<b>(710,946)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>723,149</b>	<b>887,953</b>	<b>116,242</b>	<b>938,878</b>	<b>822,636</b>
Capital Expenditures	291,149	431,944	1,619,702	482,700	(1,137,002)
Designated Energy Recovery	432,000	456,000	0	456,000	456,000
<b>NET INCOME (LOSS)</b>	<b>0</b>	<b>8</b>	<b>(1,503,460)</b>	<b>178</b>	<b>1,503,638</b>
<b>FUND BALANCE as of July 1</b>			<b>39,455,282</b>	<b>37,951,822</b>	
<b>FUND BALANCE as of June 30</b>			<b>37,951,822</b>	<b>37,952,000</b>	

**Beach Cities Health District**  
**Budget 2009-10 District Summary**  
**Fund Summary**  
**General Fund**

	Budget FY08	Budget FY09	Proj'd FY09	Budget FY10	Increase (Decrease)
Tax Revenue	2,242,800	2,319,600	2,412,191	2,484,000	71,809
Lease Revenue	2,065,767	2,091,752	2,096,537	2,192,717	96,180
Interest Revenue	1,333,000	1,385,010	1,363,245	1,314,115	(49,130)
Partnership Revenue	1,179,426	1,617,807	1,213,631	1,218,333	4,702
User Fee Revenue	2,760,727	2,910,149	2,611,551	2,651,777	40,226
Other Revenue	456,030	460,073	448,201	412,576	(35,625)
<b>TOTAL REVENUES</b>	<b>10,037,750</b>	<b>10,784,391</b>	<b>10,145,356</b>	<b>10,273,518</b>	<b>128,162</b>
<b>OPERATING EXPENSES</b>					
Cost of Goods Sold	281,613	286,856	251,713	137,406	(114,307)
Payroll & Benefits	5,073,958	5,065,911	5,196,481	4,919,748	(276,733)
General & Administrative	375,384	400,714	361,701	378,984	17,283
Human Resources	202,649	185,110	162,639	215,816	53,177
Info Systems	63,126	95,569	96,287	86,081	(10,206)
Community Relations	504,393	527,098	432,256	384,579	(47,677)
Facilities	279,214	539,800	692,534	625,684	(66,850)
Professional Services	720,721	939,675	966,356	843,290	(123,066)
Interest & Other	48,022	53,998	49,703	52,788	3,085
Funds & Grants	1,765,521	1,801,706	1,820,357	1,690,258	(130,099)
<b>TOTAL OPERATING EXPENSES</b>	<b>9,314,601</b>	<b>9,896,437</b>	<b>10,030,027</b>	<b>9,334,634</b>	<b>(695,393)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>723,149</b>	<b>887,952</b>	<b>115,329</b>	<b>938,884</b>	<b>823,555</b>
Capital Expenditures	291,149	431,944	1,619,702	482,700	(1,137,002)
Designated Energy Recovery	432,000	456,000	0	456,000	456,000
<b>NET INCOME (LOSS)</b>	<b>0</b>	<b>8</b>	<b>(1,504,373)</b>	<b>182</b>	<b>1,504,557</b>
<b>FUND BALANCE as of July 1</b>			<b>38,384,599</b>	<b>36,880,226</b>	
<b>FUND BALANCE as of June 30</b>			<b>36,880,226</b>	<b>36,880,408</b>	

**Beach Cities Health District**  
**Budget 2009-10 Prospect One**  
**Fund Summary**  
**Special Revenue Fund**

	Budget FY08	Budget FY09	Proj'd FY09	Budget FY10	Increase (Decrease)
Tax Revenue					-
Lease Revenue					-
Interest Revenue	886,214	861,459	861,459	834,664	(26,795)
Partnership Revenue					-
User Fee Revenue					-
Other Revenue	-336,048	-340,913	-340,913	-330,588	10,325
<b>TOTAL REVENUES</b>	<b>550,166</b>	<b>520,546</b>	<b>520,546</b>	<b>504,076</b>	<b>(16,470)</b>
<b>OPERATING EXPENSES</b>					
Cost of Goods Sold					-
Payroll & Benefits					-
General & Administrative					-
Human Resources					-
Info Systems					-
Community Relations					-
Facilities					-
Professional Services	2,890	2,890	1,977	3,087	1,110
Interest & Other	547,276	517,656	517,656	500,993	(16,663)
Funds & Grants					-
<b>TOTAL OPERATING EXPENSES</b>	<b>550,166</b>	<b>520,546</b>	<b>519,633</b>	<b>504,080</b>	<b>(15,553)</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>913</b>	<b>(4)</b>	<b>(917)</b>
Capital Expenditures	0	0	0	0	-
Designated Energy Recovery	0	0	0	0	-
<b>NET INCOME (LOSS)</b>	<b>0</b>	<b>0</b>	<b>913</b>	<b>(4)</b>	<b>(917)</b>
<b>FUND BALANCE as of July 1</b>			<b>1,070,683</b>	<b>1,071,596</b>	
<b>FUND BALANCE as of June 30</b>			<b>1,071,596</b>	<b>1,071,592</b>	



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# BCHD FY2009 Budget

## Glossary of Budget Terms



*Live Well. Health Matters.*

### Glossary of Budget Terms

*Because the Operating Budget of the Beach Cities Health District is available to the public, the related terminology below is provided for supplementary help.*

**Accrual Basis** - the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Accounting System**- aids the recipient in the separate identification of receipts, disbursements, assets, liabilities, and provides for the summarization of financial information in a manner that will facilitate the preparation of the periodic reports.

**Accrued Interest** - Interest earned but not yet received.

**Allocate** - to distribute according to a plan or set apart for a special purpose. Examples: a. spread a cost over two or more accounting periods; b. charge a cost or revenue to a number of departments, products, processes or activities on a rational basis.

**Amortization** - An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

**Appropriation** – Legal authorization by the District Board of Directors to make expenditures and to incur obligations for specific purposes.

**Auditor's Report** – Annual report issued in conjunction with a financial audit performed by an independent Certified Public Accountant. In this report, the independent auditor reports on internal control weaknesses and instances of noncompliance discovered in connection with the financial audit.

**Available Fund Balance** --That portion of the governmental type fund equity which is available for financing the budget requirements for the accounting period involved. This is a conventional term, which is synonymous with the accepted term "fund balance unreserved/undesignated," and should not be used in the financial statement presentation.

**Balance Sheet**- The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

**Beginning Fund Balance** – Fund balance available in a fund at the beginning of the year, carried forward from the end of the prior year.



**Board of Directors** – The District's equivalent of a City Council, comprised of five elected officials.

**Bond** - A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

**Budget** – The financial plan for the operations of the District that includes and estimate of proposed expenditures and the proposed means of funding those expenditures. Of the many kinds of budgets, cash budget shows cash flow, an expected payment of money, and a capital budget shows the anticipated payments for capital projects.

**Budget Message** - A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budgetary Comparisons.** Statements or schedules presenting comparisons between approved budgetary amounts (as amended) and actual results of operations on the budgetary basis.

**Business-type activities.** One of two classes of activities reported in the government-wide financial statements. Business activities are financed in whole or in part by fees charged to external parties for goods or services and are normally reported in enterprise funds.

**Cash** – Currency on hand, demand deposits with banks or other financial institutions, and deposits that have the general characteristics of liquidity that can be withdrawn at any time without notice or penalty.

**Cash Basis** - a basis of accounting under which transactions are recognized only when cash changes hands.

**Capital Assets.** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings, infrastructure, and land. In the private sector, these assets are referred to most often as property, plant and equipment.

**Capital Budget** – Schedule of repair or replacement of fixed assets or improvements costing in excess of \$5,000 and with a useful life greater than 1 year.

**Capital Improvement Project (CIP)** – Fixed asset or improvements typically costing more than \$5,000 and with a useful life greater than one year.

**CEO** – Chief Executive Officer, the District's equivalent of a City Manager or an Executive Director.

**Comprehensive Annual Financial Report (CAFR)** - An annual financial report that includes basic financial statements and required supplemental information, combining statements showing columns for each individual fund and individual fund statements, prepared in conformity with Generally Accepted Accounting Principals (GAAP). Includes introductory information, schedules necessary to demonstrate financial, legal and contractual compliance, and statistical data.

**Constant Maturity Treasury (CMT) Index** - The 1 Year CMT Index is the twelve month "average" of monthly yields on United States Treasury Securities adjusted to a constant maturity of one year as made available by the Federal Reserve in Federal Reserve Statistical Release H.15.

**Cost reimbursement basis** – the setting of charges so that costs are systematically recovered on a break-even basis over time, typically used in connection with the evaluation of internal service funds.

**Current financial resources measurement focus** – The intent to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting for government and is solely used for reporting the financial position and results of governmental funds.

**Deferred Revenue.** Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example of deferred revenue.

**Deficit.** (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

**Department** - A subdivision of the District under the fiscal review of a Director. Beach Cities Health District is comprised of the following seven departments: Communications, Community-Based Services, Community Care Services, Finance, Health & Fitness, Human Resources, and Property Management.

**Depreciation.** (1) Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset, charged as an



expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Designation** – a portion of the fund balance that is set aside for a specific use, still spendable.

**Designated unreserved fund balance** – Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the District Board of Directors. Reflect the District's self-imposed limitations on the use of otherwise spendable resources.

**Direct Expense** – Expense that is specifically associated with the delivery of a service or program and clearly identifiable to a particular function.

**Economic Resources Measurement Focus** – The intent to report all inflows, outflows and balances affecting or reflecting an entity's net assets. Used for proprietary and fiduciary funds, and by business enterprises and not-for-profit organizations in the private sector.

**Enterprise Fund** – The fund type used to report activities for which fees are charged to external users for goods and services.

**Expenditure** – The cost of services rendered or goods received.

**Financial Audit.** An audit made to determine whether the financial statements of a government are presented fairly, in conformity with GAAP.

**Finding** – Term used in connection with an audit; an observation that suggests or recommends a management action, response or explanation.

**Fiscal Year** – The 12-month period of time from July 1<sup>st</sup> to June 30th.

**Fixed Asset** – Tangible property items such as land, buildings, fitness equipment and furniture that have a value over \$1,000 and a useful life greater than 1 year.

**Fixed Costs.** Costs of providing goods or services that do not vary proportionately to the volume of goods or services provided (e.g., insurance and contributions to retirement systems).

**Fund.** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities, or balances, and changes therein, are recorded and segregated to carry on specific



activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance.** The difference between fund assets and fund liabilities of governmental funds.

**General Fund** – The primary fund of the District, used to account for all revenues and expenditures not required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP)** – Conventions, norms, rules and procedures that serve as a the standard for fair presentation of financial statements.

**Government Accounting Standards Board (GASB)** - A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for governmental units.

**Government Securities** - An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the U.S. securities market. See "Treasury Bills, Notes, and Bonds."

**Governmental Activities** – One of two classes of activities reported in the government-wide financial statements. Governmental activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues, usually reported in governmental and internal service funds.

**Interest Rate** - The annual yield earned on an investment, expressed as a percentage.

**Inventory.** (1) A detailed list showing quantities, descriptions, and values of property and, frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations. Under some circumstances, inventory is not valued at cost but at the lower of cost or market.

**Investments.** Most commonly, securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in government operations.

**Investment Revenue** – The interest income received from a portfolio of investments.

**Liquidity** - An asset that can easily and rapidly be converted into cash without significant loss of value.

**Local Agency Investment Fund (LAIF)** - A pooled investment vehicle for local agencies in California sponsored by the State of California and administered by the State Treasurer.

**Matching Principle** - is the accounting principle that requires the recognition of all costs that are directly associated with the realization of the revenue reported within the income statement.

**Miscellaneous Income** - is that income realized that is not directly related to the sale of standard products and services.

**Modified Accrual Basis** accounting is a mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

**Note Payable.** In general, an unconditional written promise signed by the maker to pay a certain sum in money on demand or at a fixed or determinable time, either to the bearer or to the order of a person designated therein.

**Note Receivable.** A legal right to receive payment of a certain sum of money on demand or at a fixed or determinable time, based on an unconditional written promise signed by the maker.

**Operating budget** – the financial plan, excluding capital expenditures, for the District's provision of services.

**Other Post-Employment Benefits (OPEB).** Post-Employment benefits provided by an employer to plan participants, beneficiaries, and covered dependents through a plan or other arrangement that is separate from a plan to provide retirement income. OPEB also include post-employment health care benefits provided through a public employee retirement system or pension plan. In addition to post-employment health care benefits (such as illness, dental, vision, and hearing), OPEB may include, for example, life insurance, disability income, tuition assistance, legal services, and other assistance programs.

**Overhead** - is the indirect costs associated with providing a service or product. Building rent, heating and lighting, administration or supervision costs and maintenance of facilities are all examples of indirect overhead.



**Par Value** - The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond, normally quoted in \$1,000 increments per bond.

**Pass-through Grants.** Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient.

**Portfolio** - Combined holding of more than one stock, bond, commodity, real estate investment, cash equivalent, or other asset. The purpose of a portfolio is to reduce risk by diversification.

**Prepaid Expenses** - Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums.

**Principal** - The face value or par value of a debt instrument, or the amount of capital invested in a given security.

**Property Tax** – A tax assessed in proportion to the appraised value of property to finance services that benefit that property. Los Angeles County Assessor, Auditor-Controller, and Treasurer & Tax Collector produce and account for the property tax bill and payments, remitting the appropriate portion to Beach Cities Health District.

**Property Tax Increment** – Increased tax revenues created from increased taxable property values. When a public project such as a health district is created, there is an increase in the value of surrounding real estate. This increased site value and investment creates more taxable property, which increases tax revenues. The increased tax revenues are the tax increment.

**Reserve** – A portion of the fund balance that is not available for appropriation because it does not represent spendable cash or because of legal restrictions.

**Revenue** – Source of income, such as from taxes, user fees, or interest.

**Safekeeping** - Holding of assets (e.g., investments or securities) by a financial institution serving as an agent.

**Special District.** An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, health district, fire protection districts, transit authorities, port authorities, and electric power authorities.



**Special Revenue Fund** – the grouping of related accounts that segregate the activities related to the financing of construction and operation of medical office building space on the main campus of the District.

**Unqualified Opinion.** An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

**Unrealized Gains and Losses.** A term used in connection with the valuation of investments. Cumulative change in the market value of investments prior to their disposition.

**Unrealized Revenues.** A term used in connection with budgeting. The difference between estimated revenues and actual revenues.

**Unrestricted Net Assets.** That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

# BCHD FY2009 Budget

## Acronyms



*Live Well. Health Matters.*

BEACH CITIES HEALTH DISTRICT  
BUDGET FISCAL YEAR 2009-2010

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Glossary of Acronyms

*The Operating Budget of the Beach Cities Health District is available to the public, the related terminology below is provided for clarify references throughout the budget documents.*

**BCHD** – Beach Cities Health District  
**BOD** – Board of Directors  
**BOE** – Building Operating Expenses  
**BSC** – Breastfeeding Support Center  
**CAPEX or Capex** – Capital Expenditures  
**CAFR** - Comprehensive Annual Financial Report  
**CBS** – Community-Based Services  
**CCS** – Community Care Services  
**CEO** – Chief Executive Officer  
**CHC** – Center for Health Connection  
**CHF** – Center for Health and Fitness  
**CIP** – Capital Improvement Plan  
**CMT** – Constant Maturity Treasury index  
**FASB** – Financial accounting standards board  
**FIFO** – First in first out  
**FY** – Fiscal Year.  
**G&A** – General and Administrative  
**GAAP** – Generally Accepted Accounting Principals  
**GASB** – Government Accounting Standards Board.  
**H&F** – Health & Fitness  
**HB** – Hermosa Beach  
**HE** – Health Education  
**HRC** – Health Resource Center  
**IS** – Information Systems  
**LAIF** – Local Agency Investment Fund.  
**LIFO** – Last in first out  
**MB** – Manhattan Beach  
**MIS** – Management of Information Systems  
**MRC** – Medical Reserve Corps  
**OPEB** – Other Post-employment Benefits  
**OSHA** – Occupational Safety and Health Act  
**PERS** – Public employee retirement system  
**POC** – Prospect One Corporation  
**RB** – Redondo Beach  
**STD** – Sexually-transmitted disease  
**YTD** – Year to Date