

REPORT OF THE GENERAL MANAGER

NO. 03-220

DATE June 18, 2003

C.D. \_\_\_\_\_

BOARD OF RECREATION AND PARK COMMISSIONERS

SUBJECT: TRANSFER OF EXPENDITURES FOR FEDERAL CHILD CARE GRANT PROGRAM FOR FISCAL YEAR 2003 - 2004

J. Combs \_\_\_\_\_  
J. Duggan JD  
J. Kolb \_\_\_\_\_

T. Coroalles \_\_\_\_\_  
H. Fujita \_\_\_\_\_  
B. Lukehart \_\_\_\_\_

  
General Manager

Approved \_\_\_\_\_

Disapproved \_\_\_\_\_

Withdrawn \_\_\_\_\_

RECOMMENDATION:

That the Board adopt a Resolution authorizing the City Controller to transfer Federal Child Care program related expenditures for full-time employees and other expenses, including employees' salaries, materials, supplies, services, equipment and related expenses from the Department's budgetary accounts to the appropriate Municipal Recreation Programs Fund 301 - Municipal Sports Account for Fiscal Year 2003 - 2004; and,

That the City Controller be authorized to transfer Federal Child Care Program related expenditures including employees' salaries, materials and supplies and related expenses from the Municipal Sports Account Fund 301 to the appropriate Recreation and Parks Grant Fund account Fund 205 for Fiscal Year 2003 - 2004 to reimburse grant eligible expenditures paid from Fund 301.

SUMMARY:

The Federal Child Care Program is funded by Federal pass-through grant funds administered by the State of California. Any expenditures in excess of the grant are funded by the Department and by fees collected from the parents. Since full-time employees of this program are not in the regular budget, it is recommended that the costs of their salaries, initially paid through the Salaries - General Account of Fund 302 be reimbursed from Fund 301 Municipal Recreation Programs (Municipal Sports Account).

Board approval is also needed to authorize the Controller to subsequently transfer Federal Child Care Program related expenditures from the Municipal Sports Account Fund 301 to the appropriate Recreation and Parks Grant Fund Accounts, Fund 205 for Fiscal Year 2003 - 2004 to reimburse that portion of expenditures paid from Fund 301 that are eligible.

Report prepared by Rose Reyes, Departmental Chief Accountant